

**UNI-PRESIDENT ENTERPRISES CORP. AND  
SUBSIDIARIES**

**CONSOLIDATED FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITORS' REVIEW REPORT**

**JUNE 30, 2022 AND 2021**

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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, 2022 and 2021, 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" 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 Statement of Auditing Standards No. 65, "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 conducted in accordance with generally accepted auditing standards, 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, 2022 and 2021. Total assets of these subsidiaries and investments amounted to \$149,355,963 thousand and \$142,485,467 thousand, representing 27.79% and 28.00% of the related consolidated totals, and total liabilities amounted to \$70,215,432 thousand and \$67,184,171 thousand, representing 19.35% and 19.73% of the related consolidated totals, as of June 30,

2022 and 2021, respectively. Total comprehensive income of these subsidiaries, including share of profit of associates and joint ventures accounted for under equity method, amounted to \$750,913 thousand, \$1,360,083 thousand, \$2,602,014 thousand and \$3,371,874 thousand, representing 12.25%, 24.43%, 15.32% and 25.46% of the consolidated totals for the three-month and six-month periods ended June 30, 2022 and 2021, 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, 2022 and 2021, 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” as endorsed by the Financial Supervisory Commission of the Republic of China.

Lin, Tzu-Shu

Independent Accountants

Tien, Chung-Yu

PricewaterhouseCoopers, Taiwan

Republic of China

August 10, 2022

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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)  
(The consolidated balance sheets as of June 30, 2022 and 2021 are reviewed, not audited)

	Assets	Notes	June 30, 2022		December 31, 2021		June 30, 2021	
			AMOUNT	%	AMOUNT	%	AMOUNT	%
<b>Current assets</b>								
1100	Cash and cash equivalents	6(1)	\$ 94,099,295	17	\$ 80,837,880	16	\$ 86,347,951	17
1110	Financial assets at fair value through profit or loss - current	6(2)	8,312,146	2	10,394,193	2	10,730,509	2
1136	Financial assets at amortized cost - current	6(3)	20,465,708	4	15,300,236	3	7,355,507	1
1150	Notes receivable, net	6(4), 8 and 12	1,827,979	-	1,551,178	-	1,246,554	-
1160	Notes receivable - related parties	7	222	-	262	-	286	-
1170	Accounts receivable, net	6(4) and 12	18,747,383	3	17,942,536	3	17,161,780	3
1180	Accounts receivable - related parties	7	1,382,381	-	1,174,616	-	1,323,278	-
1200	Other receivables	6(5) and 12	8,766,365	2	5,069,711	1	7,788,178	2
1220	Current income tax assets	6(33)	105,807	-	140,970	-	127,985	-
130X	Inventories	6(6)(10)	44,175,601	8	46,607,301	9	38,869,179	8
1410	Prepayments		4,558,996	1	4,806,485	1	5,142,893	1
1460	Non-current assets held for sale, net	6(7)	324,453	-	4,371	-	-	-
1470	Other current assets	6(1) and 8	3,896,579	1	3,740,610	1	4,067,483	1
11XX	<b>Total current assets</b>		<u>206,662,915</u>	<u>38</u>	<u>187,570,349</u>	<u>36</u>	<u>180,161,583</u>	<u>35</u>
<b>Non-current assets</b>								
1510	Financial assets at fair value through profit or loss - non-current	6(2)	9,061,273	2	6,687,077	1	5,695,488	1
1517	Financial assets at fair value through other comprehensive income - non-current	6(8) and 8	4,313,650	1	5,046,544	1	6,399,455	1
1535	Financial assets at amortized cost - non-current	6(3)	17,464,572	3	17,477,582	4	21,949,378	4
1550	Investments accounted for under equity method	6(9) and 8	31,719,669	6	33,830,329	7	32,447,097	7
1600	Property, plant and equipment	6(10)(15), 7 and 8	122,488,554	23	122,583,124	24	122,990,660	24
1755	Right-of-use assets	6(11)	93,212,965	17	89,056,226	17	87,121,632	17
1760	Investment property, net	6(13)(15) and 8	18,183,472	4	17,762,512	4	17,783,221	4
1780	Intangible assets	6(14)(15) and 7	16,858,805	3	17,179,317	3	17,895,800	4
1840	Deferred income tax assets	6(33)	6,648,788	1	6,373,372	1	6,517,322	1
1915	Prepayments for equipment	7	1,442,645	-	1,396,313	-	871,059	-
1920	Guarantee deposits paid	8	3,652,914	1	3,604,241	1	3,537,408	1
1990	Other non-current assets	6(1)(21), 7 and 8	5,828,102	1	5,472,644	1	5,592,738	1
15XX	<b>Total non-current assets</b>		<u>330,875,409</u>	<u>62</u>	<u>326,469,281</u>	<u>64</u>	<u>328,801,258</u>	<u>65</u>
1XXX	<b>Total assets</b>		<u>\$ 537,538,324</u>	<u>100</u>	<u>\$ 514,039,630</u>	<u>100</u>	<u>\$ 508,962,841</u>	<u>100</u>

(Continued)

**UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES**  
**CONSOLIDATED BALANCE SHEETS**

(Expressed in thousands of New Taiwan dollars)

(The consolidated balance sheets as of June 30, 2022 and 2021 are reviewed, not audited)

Liabilities and Equity	Notes	June 30, 2022		December 31, 2021		June 30, 2021		
		AMOUNT	%	AMOUNT	%	AMOUNT	%	
<b>Current liabilities</b>								
2100	Short-term borrowings	6(16) and 8	\$ 37,597,066	7	\$ 24,530,062	5	\$ 33,143,138	6
2110	Short-term notes and bills payable	6(17) and 8	2,565,683	1	11,178,763	2	13,048,161	3
2120	Financial liabilities at fair value through profit or loss - current	6(2)	314	-	4,093	-	342	-
2130	Contract liabilities - current	6(26)	10,666,290	2	19,221,275	4	10,293,611	2
2150	Notes payable		1,128,244	-	1,965,111	-	1,413,804	-
2160	Notes payable - related parties	7	4,380	-	59,024	-	3,672	-
2170	Accounts payable		39,058,726	7	38,765,523	7	33,516,755	7
2180	Accounts payable - related parties	7	839,760	-	611,731	-	667,875	-
2200	Other payables	6(18)	75,447,607	14	51,780,717	10	72,386,218	14
2230	Current income tax liabilities	6(33)	3,569,684	1	3,129,453	1	3,622,447	1
2280	Lease liabilities - current		13,277,893	2	14,164,656	3	12,919,894	3
2310	Advance receipts		510,982	-	621,700	-	439,678	-
2320	Long-term liabilities, current portion	6(19)(20) and 8	10,833,538	2	5,777,065	1	5,417,765	1
2399	Other current liabilities		4,195,186	1	4,353,084	1	4,046,666	1
21XX	<b>Total current liabilities</b>		<u>199,695,353</u>	<u>37</u>	<u>176,162,257</u>	<u>34</u>	<u>190,920,026</u>	<u>38</u>
<b>Non-current liabilities</b>								
2527	Contract liabilities - non-current	6(26)	625,163	-	549,019	-	517,534	-
2530	Corporate bonds payable	6(19)	41,150,000	8	47,050,000	9	43,050,000	8
2540	Long-term borrowings	6(20) and 8	19,768,531	4	13,306,228	3	9,911,201	2
2570	Deferred income tax liabilities	6(33)	14,687,347	3	14,218,609	3	13,997,503	3
2580	Lease liabilities - non-current		70,905,617	13	65,583,194	13	64,784,793	13
2640	Net defined benefit liabilities - non-current	6(21)	6,904,042	1	7,351,787	1	8,278,630	2
2645	Guarantee deposits received		6,771,247	1	6,555,269	1	6,525,645	1
2670	Other non-current liabilities		2,315,222	-	2,269,522	1	2,593,228	-
25XX	<b>Total non-current liabilities</b>		<u>163,127,169</u>	<u>30</u>	<u>156,883,628</u>	<u>31</u>	<u>149,658,534</u>	<u>29</u>
2XXX	<b>Total liabilities</b>		<u>362,822,522</u>	<u>67</u>	<u>333,045,885</u>	<u>65</u>	<u>340,578,560</u>	<u>67</u>
<b>Equity attributable to owners of parent</b>								
Share capital								
3110	Common stock	6(22)	56,820,154	11	56,820,154	11	56,820,154	11
Capital reserves								
3200	Capital surplus	6(23)(35)	2,746,096	-	2,834,168	1	3,298,112	1
Retained earnings								
3310	Legal reserve	6(8)(24)	28,406,550	5	26,375,315	5	26,375,315	5
3320	Special reserve		10,200,401	2	8,201,965	2	8,203,635	2
3350	Unappropriated retained earnings		22,234,028	4	32,449,568	6	22,904,208	4
Other equity interest								
3400	Other equity interest	6(25)	(6,949,030)	(1)	(10,094,971)	(2)	(9,802,523)	(2)
31XX	<b>Equity attributable to owners of the parent</b>		<u>113,458,199</u>	<u>21</u>	<u>116,586,199</u>	<u>23</u>	<u>107,798,901</u>	<u>21</u>
36XX	Non-controlling interest	4(3) and 6(35)	61,257,603	12	64,407,546	12	60,585,380	12
3XXX	<b>Total equity</b>		<u>174,715,802</u>	<u>33</u>	<u>180,993,745</u>	<u>35</u>	<u>168,384,281</u>	<u>33</u>
Contingent liabilities and commitments								
Significant event after balance sheet date								
3X2X	<b>Total liabilities and equity</b>		<u>\$ 537,538,324</u>	<u>100</u>	<u>\$ 514,039,630</u>	<u>100</u>	<u>\$ 508,962,841</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)  
(Reviewed, not audited)

Items	Notes	Three months ended June 30				Six months ended June 30				
		2022		2021		2022		2021		
		AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
4000	Operating revenue	6(12)(13)(26) and 7	\$ 130,531,027	100	\$ 117,335,856	100	\$ 254,735,335	100	\$ 232,797,860	100
5000	Operating costs	6(6)(11)(14)(21)(31)(32) and 7	( 88,706,573)	( 68)	( 77,580,051)	( 66)	( 172,379,091)	( 68)	( 153,902,120)	( 66)
5900	Net operating margin		41,824,454	32	39,755,805	34	82,356,244	32	78,895,740	34
	Operating expenses	6(11)(13)(14)(21)(31)(32), 7 and 12								
6100	Selling expenses		( 28,766,337)	( 22)	( 27,231,180)	( 23)	( 55,628,190)	( 22)	( 53,020,128)	( 23)
6200	General and administrative expenses		( 5,705,655)	( 4)	( 5,441,886)	( 5)	( 11,229,604)	( 4)	( 11,088,620)	( 5)
6300	Research and development expenses		( 225,974)	-	( 208,030)	-	( 429,341)	-	( 454,232)	-
6450	Expected credit (losses) gains		( 6,219)	-	4,762	-	7,482	-	( 27,377)	-
6000	Total operating expenses		( 34,704,185)	( 26)	( 32,876,334)	( 28)	( 67,279,653)	( 26)	( 64,590,357)	( 28)
6900	Operating profit		7,120,269	6	6,879,471	6	15,076,591	6	14,305,383	6
	Non-operating income and expenses									
7100	Interest income	6(3)(8)(27) and 7	530,211	-	364,707	-	964,949	-	868,358	-
7010	Other income	6(8)(11)(12)(13)(28)	1,526,072	1	1,115,689	1	2,328,893	1	1,971,724	1
7020	Other gains and losses	6(2)(7)(8)(11)(14)(15)(29) and 12	( 84,265)	-	209,803	-	( 388,770)	-	388,164	-
7050	Finance costs	6(10)(11)(30)	( 565,960)	-	( 530,086)	-	( 1,096,807)	-	( 1,059,158)	-
7060	Share of profit of associates and joint ventures accounted for under equity method	6(9)	1,099,160	1	1,488,399	1	1,278,502	-	2,559,468	1
7000	Total non-operating income and expenses		2,505,218	2	2,648,512	2	3,086,767	1	4,728,556	2
7900	<b>Profit before income tax</b>		9,625,487	8	9,527,983	8	18,163,358	7	19,033,939	8
7950	Income tax expense	6(33)	( 2,163,539)	( 2)	( 1,985,500)	( 1)	( 4,258,683)	( 1)	( 3,692,948)	( 1)
8200	<b>Net income</b>		\$ 7,461,948	6	\$ 7,542,483	7	\$ 13,904,675	6	\$ 15,340,991	7

(Continued)

**UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME**  
(Expressed in thousands of New Taiwan dollars, except for earnings per share amount)  
(Reviewed, not audited)

Items	Notes	Three months ended June 30				Six months ended June 30				
		2022		2021		2022		2021		
		AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
<b>Other comprehensive income (loss)</b>										
<b>Components of other comprehensive income (loss) that will not be reclassified to profit or loss</b>										
8316	Unrealized (loss) gain on valuation of investments in equity instruments measured at fair value through other comprehensive income	6(8)	(\$ 254,487)	-	(\$ 222,958)	-	(\$ 353,414)	-	\$ 215,368	-
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		( 254,359)	-	122,809	-	( 339,690)	-	223,031	-
8349	Income tax related to components of other comprehensive income (loss) that will not be reclassified to profit or loss	6(33)	12,824	-	8,057	-	11,466	-	( 6,783)	-
<b>Components of other comprehensive income (loss) that will be reclassified to profit or loss</b>										
8361	Financial statements translation differences of foreign operations		( 603,497)	( 1)	( 1,908,198)	( 2)	4,144,040	1	( 2,429,010)	( 1)
8367	Unrealized (loss) gain on valuation of investments in debt instruments measured at fair value through other comprehensive income, net	6(8)	( 57,612)	-	11,751	-	( 106,924)	-	( 1,361)	-
8370	Share of other comprehensive (loss) income of associates and joint ventures accounted for under equity method - will be reclassified to profit or loss		( 175,154)	-	13,087	-	( 278,742)	-	( 97,375)	-
8300	<b>Total other comprehensive (loss) income for the period</b>		(\$ 1,332,285)	( 1)	(\$ 1,975,452)	( 2)	\$ 3,076,736	1	(\$ 2,096,130)	( 1)
8500	<b>Total comprehensive income</b>		\$ 6,129,663	5	\$ 5,567,031	5	\$ 16,981,411	7	\$ 13,244,861	6
Profit attributable to:										
8610	Owners of the parent		\$ 4,853,047	4	\$ 5,380,788	5	\$ 9,086,647	4	\$ 10,785,296	5
8620	Non-controlling interest		2,608,901	2	2,161,695	2	4,818,028	2	4,555,695	2
	Net income		\$ 7,461,948	6	\$ 7,542,483	7	\$ 13,904,675	6	\$ 15,340,991	7
Comprehensive income attributable to:										
8710	Owners of the parent		\$ 4,594,045	4	\$ 3,698,069	3	\$ 12,301,514	5	\$ 9,062,676	4
8720	Non-controlling interest		1,535,618	1	1,868,962	2	4,679,897	2	4,182,185	2
	Total comprehensive income		\$ 6,129,663	5	\$ 5,567,031	5	\$ 16,981,411	7	\$ 13,244,861	6
Earnings per share (in dollars)										
9750	Basic	6(34)	\$ 0.85		\$ 0.95		\$ 1.60		\$ 1.90	
9850	Diluted		\$ 0.85		\$ 0.94		\$ 1.59		\$ 1.89	

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

**UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY**  
**SIX MONTHS ENDED JUNE 30, 2022 AND 2021**  
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)  
(UNAUDITED)

Notes	Equity attributable to owners of the parent										
	Share capital - common stock	Total capital surplus, additional paid-in capital	Retained Earnings			Other equity interest			Total	Non-controlling interest	Total equity
			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				
<b>For the six-month period ended June 30, 2021</b>											
	\$ 56,820,154	\$ 3,664,464	\$ 24,218,283	\$ 7,099,301	\$ 30,740,022	(\$ 9,111,230)	\$ 1,013,025	\$ 114,444,019	\$ 66,154,574	\$ 180,598,593	
	-	-	-	-	10,785,296	-	-	10,785,296	4,555,695	15,340,991	
6(25)	-	-	-	-	-	( 2,026,250 )	303,630	( 1,722,620 )	( 373,510 )	( 2,096,130 )	
	-	-	-	-	10,785,296	( 2,026,250 )	303,630	9,062,676	4,182,185	13,244,861	
Distribution of 2020 consolidated net income											
	-	-	2,157,032	-	( 2,157,032 )	-	-	-	-	-	
	-	-	-	1,104,334	( 1,104,334 )	-	-	-	-	-	
6(24)	-	-	-	-	( 15,341,442 )	-	-	( 15,341,442 )	-	( 15,341,442 )	
6(23)	-	15,298	-	-	-	-	-	15,298	-	15,298	
6(23)(35)	-	( 381,265 )	-	-	-	-	-	( 381,265 )	( 502,754 )	( 884,019 )	
6(23)	-	( 385 )	-	-	-	-	-	( 385 )	-	( 385 )	
6(8)	-	-	-	-	( 18,302 )	-	18,302	-	-	-	
	-	-	-	-	-	-	-	-	( 9,248,625 )	( 9,248,625 )	
	\$ 56,820,154	\$ 3,298,112	\$ 26,375,315	\$ 8,203,635	\$ 22,904,208	(\$ 11,137,480)	\$ 1,334,957	\$ 107,798,901	\$ 60,585,380	\$ 168,384,281	
<b>For the six-month period ended June 30, 2022</b>											
	\$ 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 consolidated net income											
	-	-	2,031,235	-	( 2,031,235 )	-	-	-	-	-	
	-	-	-	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)	-	-	-	-	68,926	-	( 68,926 )	-	-	-	
	-	-	-	-	-	-	-	-	( 7,660,487 )	( 7,660,487 )	
	\$ 56,820,154	\$ 2,746,096	\$ 28,406,550	\$ 10,200,401	\$ 22,234,028	(\$ 7,046,131)	\$ 97,101	\$ 113,458,199	\$ 61,257,603	\$ 174,715,802	

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)

(Reviewed, not audited)

	Notes	For the six-month periods ended June 30,	
		2022	2021
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Profit before tax		\$ 18,163,358	\$ 19,033,939
Adjustments			
Adjustments to reconcile profit (loss)			
Gain on financial assets and liabilities at fair value through profit and loss	6(2)(29)	( 225,350 )	( 867,357 )
Expected credit (gain) loss	12	( 7,482 )	27,377
Provision (reversal of allowance) for inventory market price decline	6(6)	45,209	( 25,095 )
Gain on disposal of non-current assets held for sale	6(7)(29)	( 4,720 )	( 52,825 )
Gain on disposal of financial assets at fair value through other comprehensive income - debt instrument	6(8)(29)	( 3,727 )	-
Share of profit of associates and joint ventures accounted for under equity method	6(9)	( 1,278,502 )	( 2,559,468 )
Depreciation on property, plant and equipment	6(10)	9,065,013	9,098,516
Loss (gain) on disposal of property, plant and equipment	6(29)	41,386	( 11,227 )
Depreciation on right-of-use assets	6(11)	7,297,429	6,901,442
Rental concessions income	6(11)(28)	( 86,708 )	( 38,100 )
Gain from lease modification	6(11)(29)	( 76,425 )	( 78,483 )
Depreciation on investment property	6(13)	139,997	166,175
Gain on disposal of investment property	6(29)	( 29,507 )	( 39,402 )
Amortization	6(14)	463,762	450,248
Gain on reversal of impairment loss on non-financial assets	6(15)(29)	( 129 )	( 39 )
Interest income	6(27)	( 964,949 )	( 868,358 )
Dividend income	6(28)	( 167,831 )	( 28,671 )
Finance costs	6(30)	1,096,807	1,059,158
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss		544,841	65,249
Notes receivable		( 276,967 )	( 68,001 )
Notes receivable - related parties		40	-
Accounts receivable		( 801,734 )	( 1,776,255 )
Accounts receivable - related parties		( 207,765 )	( 371,734 )
Other receivables		( 1,021,457 )	( 1,314,436 )
Inventories		2,708,476	407,330
Prepayments		247,489	( 1,158,624 )
Other current assets		( 33,012 )	( 426,597 )
Changes in operating liabilities			
Contract liabilities - current		( 8,554,985 )	( 5,975,747 )
Notes payable		( 836,867 )	310,514
Notes payable - related parties		( 54,644 )	( 18,913 )
Accounts payable		293,203	( 2,418,949 )
Accounts payable - related parties		228,029	129,651
Other payables		1,467,010	1,493,806
Advance receipts		( 110,718 )	( 55,750 )
Other current liabilities		( 157,898 )	( 331,239 )
Contract liabilities - non-current		76,144	( 60,805 )
Net defined benefit liabilities - non-current		( 447,745 )	( 263,255 )
Cash inflow generated from operations		26,529,071	20,334,075
Interest received		354,981	645,689
Dividends received	6(36)	1,059,897	809,684
Interest paid		( 1,176,091 )	( 1,149,627 )
Income tax paid		( 3,578,501 )	( 3,418,250 )
Net cash flows from operating activities		<u>23,189,357</u>	<u>17,221,571</u>

(Continued)

**UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF CASH FLOWS**  
(Expressed in thousands of New Taiwan dollars)  
(Reviewed, not audited)

	Notes	For the six-month periods ended June 30,	
		2022	2021
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Acquisition of financial assets at amortized cost - current		( \$ 2,536,542 )	( \$ 2,553,815 )
Repayment of principal at maturity from financial assets at amortized cost - current		4,213,921	2,136,581
Decrease in other receivables - related parties		1,250	12,323
Proceeds from disposal of non-current assets held for sale	6(7)	9,359	72,124
(Increase) decrease in other current assets		( 122,957 )	10,994
Acquisition of financial assets at fair value through other comprehensive income - non-current		( 299,872 )	( 2,064,410 )
Proceeds from financial assets at fair value through other comprehensive income - non-current	6(8)	663,166	206,846
Acquisition of financial assets at amortized cost - non-current		( 5,855,883 )	( 1,608,731 )
Acquisition of investments accounted for under equity method		( 59,835 )	( 86,791 )
Cash paid for acquisition of property, plant and equipment	6(36)	( 7,979,594 )	( 6,598,559 )
Interest paid for acquisition of property, plant and equipment	6(10)(30)(36)	( 7,594 )	( 4,219 )
Proceeds from disposal of property, plant and equipment		74,408	397,480
Proceeds from disposal of right-of-use assets		-	55,949
Cash paid for acquisition of investment property	6(13)	( 64,868 )	( 165,645 )
Proceeds from disposal of investment property		37,934	58,614
Increase in intangible assets	6(14)	( 211,151 )	( 99,246 )
Proceeds from disposal of intangible assets		-	9
Increase in prepayment for equipment		( 1,299,093 )	( 1,071,798 )
Increase in guarantee deposits paid		( 48,673 )	( 83,991 )
Increase in other non-current assets		( 356,708 )	( 80,961 )
Net cash flows from business combination		-	4,783
Net cash flows used in investing activities		( 13,842,732 )	( 11,462,463 )
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Increase in short-term borrowings	6(37)	13,067,004	10,773,367
Decrease in short-term notes and bills payable	6(37)	( 8,613,080 )	( 1,824,736 )
Increase in corporate bonds payable	6(37)	-	5,950,000
Decrease in corporate bonds payable	6(37)	( 5,000,000 )	( 1,400,000 )
Increase in long-term borrowings	6(37)	33,124,318	13,214,814
Decrease in long-term borrowings	6(37)	( 22,519,220 )	( 18,353,169 )
Payments of lease liabilities	6(37)	( 6,903,717 )	( 5,933,764 )
Increase in guarantee deposit received	6(37)	215,978	415,756
Increase in other non-current liabilities		45,700	45,040
Payments of unpaid cash dividends from previous year transferred to capital reserve	6(23)	( 331 )	( 385 )
Cash paid for transaction with non-controlling interests	6(35)	( 274,082 )	( 884,019 )
Change in non-controlling interests		( 533,804 )	( 2,603,073 )
Net cash flows from (used in) financing activities		2,608,766	( 600,169 )
Effect of foreign exchange rate changes on cash and cash equivalents		1,306,024	( 789,773 )
Net increase in cash and cash equivalents		13,261,415	4,369,166
Cash and cash equivalents at beginning of period	6(1)	80,837,880	81,978,785
Cash and cash equivalents at end of period	6(1)	\$ 94,099,295	\$ 86,347,951

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, 2022 AND 2021  
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)  
(Reviewed, not audited)

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, 2022.

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”) as endorsed by the Financial Supervisory Commission (“FSC”)

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

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

The above standards and interpretations have no significant impact to the 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

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

New Standards, Interpretations and Amendments	Effective date by 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.

(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:

New Standards, Interpretations and Amendments	Effective date by IASB
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
IFRS 17, 'Insurance contracts'	January 1, 2023
Amendments to IFRS 17, 'Insurance contracts'	January 1, 2023
Amendments 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, 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.

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, 2021, 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' 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, 2021.

(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, 2021.

B. Subsidiaries included in the consolidated financial statements:

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			June 30, 2022	December 31, 2021	June 30, 2021	
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, 2022	December 31, 2021	June 30, 2021	
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.	President Entertainment Corp.	Entertainment business	100.00	100.00	100.00	(Note 1) (Note 2)
Uni-President Enterprises Corp.	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.	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)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			June 30, 2022	December 31, 2021	June 30, 2021	
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.	Ton Yi 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.	47.01	47.01	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)
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)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			June 30, 2022	December 31, 2021	June 30, 2021	
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	72.11	71.45	(Note 2)
Cayman President Holdings Ltd.	President Energy Development (Cayman Islands) Ltd.	Professional investment	–	65.79	65.79	(Note 1) (Note 2) (Note 4)
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)
Kai Yu Investment Co., Ltd.	Tung Ang Enterprises Corp.	Sales of drinks, etc.	100.00	100.00	100.00	(Note 1)
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)



Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			June 30, 2022	December 31, 2021	June 30, 2021	
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 6)
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)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			June 30, 2022	December 31, 2021	June 30, 2021	
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	100.00	(Note 1)
President Packaging Corp.	President Packing Holdings Ltd. and its subsidiaries	General investments, etc.	100.00	100.00	100.00	(Note 1)
President Packaging Corp.	President Cup Corp.	Sales of paper containers	100.00	100.00	100.00	(Note 1)
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)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			June 30, 2022	December 31, 2021	June 30, 2021	
President Chain Store Corp.	Capital Inventory Services Corp.	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)
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 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.	Century Quick Services Restaurant Corp.	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, 2022	December 31, 2021	June 30, 2021	
President Chain Store Corp.	Icash Payment Systems Ltd.	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	-	(Note 1) (Note 5)
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, 2022	December 31, 2021	June 30, 2021	
President Chain Store Corp.	Duskin Serve Taiwan Co., Ltd. and its subsidiaries	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, 2022 and 2021 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) Liquidated in 2022.

(Note 5) The Group acquired 100% equity interest in Connection Labs Ltd. which is engaged in software and network related business through President Chain Store Corp. and obtained control over the company in 2021. The equity transaction was completed and the consideration has been paid as of June 2021.

(Note 6) The percentage owned by the Group as of June 30, 2022, December 31, 2021 and June 30, 2021 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, 2022, December 31, 2021 and June 30, 2021, the non-controlling interest of the Group amounted to \$61,257,603, \$64,407,546 and \$60,585,380, 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, 2022		December 31, 2021	
		Amount	Ownership (%)	Amount	Ownership (%)
President Chain Store Corp.	Taiwan	\$20,987,087	54.20%	\$23,192,989	54.20%
Uni-President Enterprises China Holdings Ltd.	China	15,404,829	27.62%	16,718,954	27.89%

  

Name of subsidiary	Principal location of business	Non-controlling interest	
		June 30, 2021	
		Amount	Ownership (%)
President Chain Store Corp.	Taiwan	\$20,704,708	54.20%
Uni-President Enterprises China Holdings Ltd.	China	16,151,147	28.55%

Summarized financial information of the subsidiaries:

(a) President Chain Store Corp.

<u>Balance sheets</u>	President Chain Store Corp. (Consolidated)		
	June 30, 2022	December 31, 2021	June 30, 2021
Current assets	\$ 81,367,716	\$ 79,411,842	\$ 79,188,916
Non-current assets	140,139,676	135,092,193	131,740,824
Current liabilities	( 95,146,582)	( 88,598,018)	( 89,910,220)
Non-current liabilities	( 87,639,247)	( 83,114,525)	( 82,818,951)
Total net assets	<u>\$ 38,721,563</u>	<u>\$ 42,791,492</u>	<u>\$ 38,200,569</u>

  

<u>Statements of comprehensive income</u>	For the three-month periods ended June 30,	
	2022	2021
	Revenue	<u>\$ 71,130,619</u>
Profit before income tax	\$ 3,621,592	\$ 2,429,940
Income tax expense	( 714,130)	( 482,477)
Net income	2,907,462	1,947,463
Other comprehensive income (loss), net of tax	430,693	( 501,632)
Total comprehensive income	<u>\$ 3,338,155</u>	<u>\$ 1,445,831</u>
Comprehensive income attributable to non-controlling interest	<u>\$ 410,271</u>	<u>\$ 122,838</u>

<u>Statements of comprehensive income</u>	<u>For the six-month periods ended June 30,</u>	
	<u>2022</u>	<u>2021</u>
Revenue	\$ 138,797,789	\$ 128,646,597
Profit before income tax	\$ 6,872,644	\$ 5,832,120
Income tax expense	( 1,407,710)	( 912,840)
Net income	5,464,934	4,919,280
Other comprehensive income (loss), net of tax	1,195,929	( 343,286)
Total comprehensive income	\$ 6,660,863	\$ 4,575,994
Comprehensive income attributable to non-controlling interest	\$ 834,671	\$ 367,587
<u>Statements of cash flows</u>	<u>For the six-month periods ended June 30,</u>	
	<u>2022</u>	<u>2021</u>
Net cash provided by operating activities	\$ 15,873,891	\$ 13,959,824
Net cash used in investing activities	( 6,063,038)	( 4,439,229)
Net cash used in financing activities	( 8,074,199)	( 8,421,292)
Effect of exchange rates changes on cash and cash equivalents	1,406,206	( 634,250)
Increase in cash and cash equivalents	3,142,860	465,053
Cash and cash equivalents at beginning of period	45,648,486	46,562,907
Cash and cash equivalents at end of period	\$ 48,791,346	\$ 47,027,960

(b) Uni-President Enterprises China Holdings Ltd.

<u>Balance sheets</u>	<u>Uni-President Enterprises China Holdings Ltd. (Consolidated)</u>		
	<u>June 30, 2022</u>	<u>December 31, 2021</u>	<u>June 30, 2021</u>
Current assets	\$ 34,812,800	\$ 33,374,462	\$ 25,898,681
Non-current assets	64,654,214	62,717,179	66,977,235
Current liabilities	( 40,455,733)	( 33,457,918)	( 33,868,855)
Non-current liabilities	( 3,237,101)	( 2,687,671)	( 2,435,617)
Total net assets	\$ 55,774,180	\$ 59,946,052	\$ 56,571,444
<u>Statements of comprehensive income</u>	<u>For the six-month periods ended June 30,</u>		
	<u>2022</u>	<u>2021</u>	
Revenue	\$ 61,817,745	\$ 56,612,667	
Profit before income tax	\$ 3,793,885	\$ 5,141,914	
Income tax expense	( 1,069,419)	( 1,454,154)	
Net income	2,724,466	3,687,760	
Other comprehensive income, net of tax	–	366	
Total comprehensive income	\$ 2,724,466	\$ 3,688,126	

<u>Statements of cash flows</u>	<u>For the six-month periods ended June 30,</u>	
	<u>2022</u>	<u>2021</u>
Net cash provided by operating activities	\$ 799,982	\$ 1,924,575
Net cash (used in) provided by investing activities	( 5,408,284)	73,228
Net cash provided by (used in) financing activities	3,570,834	( 2,026,734)
Effect of exchange rates changes on cash and cash equivalents	<u>23,608</u>	<u>( 23,310)</u>
Decrease in cash and cash equivalents	( 1,013,860)	( 52,241)
Cash and cash equivalents at beginning of period	<u>1,243,632</u>	<u>2,121,862</u>
Cash and cash equivalents at end of period	<u>\$ 229,772</u>	<u>\$ 2,069,621</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.

### 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, 2021.

### 6. DETAILS OF SIGNIFICANT ACCOUNTS

#### (1) Cash and cash equivalents

	<u>June 30, 2022</u>	<u>December 31, 2021</u>	<u>June 30, 2021</u>
Cash:			
Cash on hand	\$ 2,027,687	\$ 1,735,399	\$ 1,872,929
Checking deposits and demand deposits	<u>23,584,957</u>	<u>21,897,882</u>	<u>22,750,503</u>
	<u>25,612,644</u>	<u>23,633,281</u>	<u>24,623,432</u>
Cash equivalents:			
Time deposits	58,663,282	51,666,880	53,818,554
Short-term financial instruments	<u>9,823,369</u>	<u>5,537,719</u>	<u>7,905,965</u>
	<u>68,486,651</u>	<u>57,204,599</u>	<u>61,724,519</u>
	<u>\$ 94,099,295</u>	<u>\$ 80,837,880</u>	<u>\$ 86,347,951</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, 2022, December 31, 2021 and June 30, 2021 are described in Note 8, ‘PLEDGED ASSETS’.

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

Assets	June 30, 2022	December 31, 2021	June 30, 2021
Current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Structured notes	\$ 4,480,638	\$ 7,403,273	\$ 6,471,936
Beneficiary certificates	2,844,510	1,764,388	2,879,330
Listed and emerging stocks	323,116	685,296	677,015
Unlisted and unemerging stocks	476,623	443,908	434,344
Forward foreign exchange contracts	39,256	2,149	3,592
Equity linked notes	29,720	-	-
	8,193,863	10,299,014	10,466,217
Valuation adjustment	118,283	95,179	264,292
	\$ 8,312,146	\$ 10,394,193	\$ 10,730,509
Non-current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Beneficiary certificates	\$ 4,502,687	\$ 4,285,534	\$ 3,571,127
Unlisted and unemerging stocks	1,425,387	1,470,153	1,302,315
Structured notes	2,218,137	-	-
	8,146,211	5,755,687	4,873,442
Valuation adjustment	915,062	931,390	822,046
	\$ 9,061,273	\$ 6,687,077	\$ 5,695,488
Liabilities	June 30, 2022	December 31, 2021	June 30, 2021
Current items:			
Financial liabilities mandatorily measured at fair value through profit or loss			
Forward foreign exchange contracts	\$ 314	\$ 4,093	\$ 342

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 \$277,296, \$449,694, \$225,350 and \$867,357 for the three-month and six-month periods ended June 30, 2022 and 2021 (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, 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

	December 31, 2021		
	Contract Amount (in thousands)		Contract Period
Current items:			
Forward foreign exchange buying contract	USD	44,203	7. 2021~6. 2022
Forward foreign exchange selling contract	USD	11,579	11. 2021~3. 2022

	June 30, 2021		
	Contract Amount (in thousands)		Contract Period
Current items:			
Forward foreign exchange buying contract	USD	38,064	1. 2021~12. 2021
Forward foreign exchange selling contract	USD	8,780	4. 2021~9. 2021

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, 2022, December 31, 2021 and June 30, 2021.
- 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, 2022	December 31, 2021	June 30, 2021
Current items:			
Time deposits with a maturity of over three months	\$ 15,852,258	\$ 9,627,077	\$ 5,110,322
Financial bonds	4,605,908	4,435,143	1,393,000
Negotiable certificates of deposits	-	830,400	-
Bonds with repurchase agreement	7,542	407,616	393,925
Structured deposits	-	-	458,260
	\$ 20,465,708	\$ 15,300,236	\$ 7,355,507
Non-current items:			
Time deposits with a maturity of over one year	\$ 17,168,382	\$ 17,201,723	\$ 20,278,725
Financial bonds	296,190	275,859	1,670,653
	\$ 17,464,572	\$ 17,477,582	\$ 21,949,378

- A. All structured deposits contracted with financial institutions held by the Group were capital guarantee financial instruments.
- B. The Group recognized interest income in profit or loss on financial assets at amortized cost amounting to \$281,968, \$265,329, \$584,284 and \$529,106 for the three-month and six-month periods ended June 30, 2022 and 2021, respectively.
- C. As of June 30, 2022, December 31, 2021 and June 30, 2021, without taking into account any collateral held or other credit enhancements, the maximum exposure to credit risk in respect of the amount that best represents the financial assets at amortized cost held by the Group was its book value.
- D. The Group has no financial assets at amortized cost pledged to others as of June 30, 2022, December 31, 2021 and June 30, 2021.
- E. 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, 2022</u>	<u>December 31, 2021</u>	<u>June 30, 2021</u>
Notes receivable	\$ 1,844,092	\$ 1,567,125	\$ 1,260,315
Less: Allowance for uncollectible accounts	( 16,113)	( 15,947)	( 13,761)
	<u>\$ 1,827,979</u>	<u>\$ 1,551,178</u>	<u>\$ 1,246,554</u>
Accounts receivable	\$ 19,145,435	\$ 18,353,090	\$ 17,581,341
Less: Allowance for uncollectible accounts	( 398,052)	( 410,554)	( 419,561)
	<u>\$ 18,747,383</u>	<u>\$ 17,942,536</u>	<u>\$ 17,161,780</u>

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

	<u>June 30, 2022</u>		<u>December 31, 2021</u>		<u>June 30, 2021</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>
1 to 30 days	\$ 458,395	\$13,012,700	\$ 623,090	\$12,468,825	\$ 465,738	\$12,154,593
31 to 60 days	550,848	3,611,195	316,692	3,557,250	295,850	3,191,761
61 to 90 days	294,126	1,570,635	311,532	1,446,495	238,478	1,272,004
91 to 180 days	422,683	636,047	173,500	520,615	125,214	483,425
Over 181 days	<u>118,040</u>	<u>314,858</u>	<u>142,311</u>	<u>359,905</u>	<u>135,035</u>	<u>479,558</u>
	<u>\$1,844,092</u>	<u>\$19,145,435</u>	<u>\$ 1,567,125</u>	<u>\$18,353,090</u>	<u>\$1,260,315</u>	<u>\$17,581,341</u>

B. As of June 30, 2022, December 31, 2021 and June 30, 2021, accounts receivable and notes receivable were all from contracts with customers. As of January 1, 2021, the balance of receivables from contracts with customers amounted to \$17,964,716.

C. As of June 30, 2022, December 31, 2021 and June 30, 2021, without taking into account any collateral held or other credit enhancements, the maximum exposure to credit risk in respect of the amount that best represents the Group's notes and accounts receivable was its book value.

D. Details of the Group's notes receivable pledged to others as collateral as of June 30, 2022, December 31, 2021 and June 30, 2021 are described in Note 8, 'PLEDGED ASSETS'.

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, 2022</u>	<u>December 31, 2021</u>	<u>June 30, 2021</u>
Other receivables	\$ 4,769,367	\$ 3,747,910	\$ 4,140,447
Interest receivable	1,980,986	1,371,018	1,190,535
Dividends receivable	<u>2,066,160</u>	<u>–</u>	<u>2,519,060</u>
	8,816,513	5,118,928	7,850,042
Less: Allowance for uncollectible accounts	( <u>50,148</u> )	( <u>49,217</u> )	( <u>61,864</u> )
	<u>\$ 8,766,365</u>	<u>\$ 5,069,711</u>	<u>\$ 7,788,178</u>

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

(6) Inventories

	<u>June 30, 2022</u>	<u>December 31, 2021</u>	<u>June 30, 2021</u>
Merchandise	\$ 18,769,278	\$ 20,483,425	\$ 16,941,834
Raw materials	10,167,193	9,841,686	9,158,295
Raw materials in transit	2,204,178	1,246,450	1,580,502
Supplies	2,616,880	2,297,700	1,999,019
Work in process	2,984,274	2,711,717	2,518,741
Finished goods	7,552,328	10,138,824	6,871,348
By-products	737	644	95
Land held for construction	747,812	696,480	472,794
Buildings and land held for sale	3,696	4,336	4,336
Transportation equipment held for sale	<u>44,931</u>	<u>49,905</u>	<u>72,329</u>
	45,091,307	47,471,167	39,619,293
Less: Allowance for price decline of inventories	( <u>915,706</u> )	( <u>863,866</u> )	( <u>750,114</u> )
	<u>\$ 44,175,601</u>	<u>\$ 46,607,301</u>	<u>\$ 38,869,179</u>

The cost of inventories recognized as expense for the period:

	<u>For the three-month periods ended June 30,</u>	
	<u>2022</u>	<u>2021</u>
Cost of goods sold	\$ 86,345,834	75,423,485
Provision (reversal of allowance) for inventory market price decline (Note)	132,171 (	5,246)
Loss on discarding of inventory	414,637	498,791
Loss on physical inventory	52,401	35,320
Loss on production stoppages	487,097	449,739
Income from sale of scraps	( 133,350 ) (	121,107)
Other operating costs	<u>1,407,783</u>	<u>1,299,069</u>
	<u>\$ 88,706,573</u>	<u>\$ 77,580,051</u>

	<u>For the six-month periods ended June 30,</u>	
	<u>2022</u>	<u>2021</u>
Cost of goods sold	\$ 167,713,537	149,513,570
Provision (reversal of allowance) for inventory market price decline (Note)	45,209 (	25,095)
Loss on discarding of inventory	924,951	1,049,430
Loss on physical inventory	139,171	121,034
Loss on production stoppages	1,001,465	981,491
Income from sale of scraps	( 253,537) (	226,812)
Other operating costs	2,808,295	2,488,502
	<u>\$ 172,379,091</u>	<u>\$ 153,902,120</u>

(Note) The reversal of net realizable value and the decrease of cost of goods sold were recognized as certain inventories which were previously provided with allowance for price decline were subsequently sold and discarded.

(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 subsidiary of the Group, Uni-President Enterprises (Kunshan) Food Technology Co., Ltd., entered into a land expropriation and compensation on plant facilities decommissioning agreement (the ‘Compensation Agreement’) with the Housing Acquisition Implementation Center of Kunshan Development Zone, whereby both parties agreed that the decommissioning of part of the plant facilities and building should be completed and the title of the land should be transferred before May 2021. Assets related to the Compensation Agreement were classified as non-current assets held for sale in December 2020. The abovementioned transaction was completed in June 2021. The proceeds from disposal of \$72,124 had been collected and the related gain on disposal of \$52,825 was recognized (listed as “Other gains and losses”).
- D. The aforementioned details of the assets of disposal group classified as held for sale as of June 30, 2022, December 31, 2021 and June 30, 2021 are as follows:

	<u>June 30, 2022</u>	<u>December 31, 2021</u>	<u>June 30, 2021</u>
Investment property	\$ 324,453	\$ -	\$ -
Right-of-use assets	-	4,371	-
	<u>\$ 324,453</u>	<u>\$ 4,371</u>	<u>\$ -</u>

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

Items	June 30, 2022	December 31, 2021	June 30, 2021
Equity instruments			
Listed stocks	\$ 2,977,450	\$ 3,185,027	\$ 3,626,964
Unlisted and unemerging stocks	<u>1,134,071</u>	<u>1,115,764</u>	<u>1,117,479</u>
	4,111,521	4,300,791	4,744,443
Valuation adjustment	( 480,417)	( 128,500)	99,422
	<u>3,631,104</u>	<u>4,172,291</u>	<u>4,843,865</u>
Debt instruments			
Beneficiary certificates	776,197	858,551	1,649,385
Valuation adjustment	( 93,651)	15,702	( 93,795)
	<u>682,546</u>	<u>874,253</u>	<u>1,555,590</u>
	<u>\$ 4,313,650</u>	<u>\$ 5,046,544</u>	<u>\$ 6,399,455</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, 2022, December 31, 2021 and June 30, 2021.
- B. The Group disposed financial assets at fair value through other comprehensive income – equity instrument in the amount of \$519,097 and \$206,846 for the six-month periods ended June 30, 2022 and 2021, respectively. This resulted in cumulative gain (loss) on disposal amounting to \$90,145 and (\$31,091), which was reclassified from other equity to retained earnings for the six-month periods ended June 30, 2022 and 2021, respectively, and the Company reclassified \$68,926 and (\$18,302) 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 \$144,069 and \$— for the six-month periods ended June 30, 2022 and 2021, respectively. This resulted in cumulative gain on disposal amounting to \$3,727 and \$—, which was reclassified from other equity to income (listed as “Other gains and losses”) for the six-month periods ended June 30, 2022 and 2021, 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,	
	2022	2021
<u>Equity instruments at fair value through other comprehensive income</u>		
Fair value change recognized in other comprehensive loss	(\$ <u>254,487</u> )	(\$ <u>222,958</u> )
Dividend income recognized in profit or loss	\$ <u>104,063</u>	\$ <u>24,805</u>
<u>Debt instruments at fair value through other comprehensive income</u>		
Fair value change recognized in other comprehensive (loss) gain	(\$ <u>57,612</u> )	\$ <u>11,751</u>
Interest income recognized in profit or loss	\$ <u>14,332</u>	\$ <u>25,610</u>
	For the six-month periods ended June 30,	
	2022	2021
<u>Equity instruments at fair value through other comprehensive income</u>		
Fair value change recognized in other comprehensive (loss) gain	(\$ <u>353,414</u> )	\$ <u>215,368</u>
Dividend income recognized in profit or loss	\$ <u>104,421</u>	\$ <u>27,280</u>
<u>Debt instruments at fair value through other comprehensive income</u>		
Fair value change recognized in other comprehensive loss	(\$ <u>106,924</u> )	(\$ <u>1,361</u> )
Interest income recognized in profit or loss	\$ <u>32,103</u>	\$ <u>45,359</u>

E. As of June 30, 2022, December 31, 2021 and June 30, 2021, without taking into account any collateral held or other credit enhancements, the maximum exposure to credit risk in respect of the amount that best represents the financial assets at fair value through other comprehensive income held by the Group was its book value.

F. Details of the Group's financial assets at fair value through other comprehensive income pledged to others as collateral as of June 30, 2022, December 31, 2021 and June 30, 2021 are described in Note 8, 'PLEDGED ASSETS'.

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, 2022</u>	<u>December 31, 2021</u>	<u>June 30, 2021</u>
Associates:			
President Securities Corp. (Note 2)	\$ 9,815,255	\$ 10,848,267	\$ 10,426,523
Presicarre Corp.	5,951,162	6,257,860	6,001,416
Prince Housing and Development Corp. (Note 1)(Note 2)	3,289,697	3,224,454	3,240,687
TTET Union Corp. (Note 2)	2,698,256	2,745,688	2,511,650
Kuang Chuan Dairy Co., Ltd. (Note 2)	2,600,544	2,877,636	2,687,502
Yantai North Andre Juice Co., Ltd. (Note 1)	1,766,113	1,680,710	1,601,735
Weilih Food Industrial Co., Ltd. (Note 2)	1,248,143	1,443,466	1,307,260
Grand Bills Finance Corp. (Note 1)	1,138,957	1,510,321	1,505,038
Others (individually less than 2%) (Note 1)(Note 2)	<u>1,265,946</u>	<u>1,284,842</u>	<u>1,224,878</u>
	<u>29,774,073</u>	<u>31,873,244</u>	<u>30,506,689</u>
Joint ventures:			
China F&B Venture Investments	794,953	784,663	803,378
Wuhan Zijiang President Enterprise Co., Ltd.	594,139	628,730	595,023
Others (individually less than 2%)	<u>556,504</u>	<u>543,692</u>	<u>542,007</u>
	<u>1,945,596</u>	<u>1,957,085</u>	<u>1,940,408</u>
	<u>\$ 31,719,669</u>	<u>\$ 33,830,329</u>	<u>\$ 32,447,097</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.

A. Associates

(a) As of June 30, 2022, December 31, 2021 and June 30, 2021, the carrying amount of the Group's individually immaterial associates amounted to \$29,774,073, \$31,873,244 and \$30,506,689, respectively. The Group's share of the operating results are summarized below:

	For the three-month periods ended June 30,	
	2022	2021
Profit for the period from continuing operations	\$ 1,097,488	\$ 1,418,274
Other comprehensive (loss) income, net of tax	(429,513)	135,896
Total comprehensive income	<u>\$ 667,975</u>	<u>\$ 1,554,170</u>
	For the six-month periods ended June 30,	
	2022	2021
Profit for the period from continuing operations	\$ 1,258,287	\$ 2,475,122
Other comprehensive (loss) income, net of tax	(618,432)	125,656
Total comprehensive (loss) income	<u>\$ 639,855</u>	<u>\$ 2,600,778</u>

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

	June 30, 2022	December 31, 2021	June 30, 2021
President Securities Corp.	\$ 9,326,728	\$ 11,795,568	\$ 12,868,678
TTET Union Corp.	11,183,720	11,700,459	12,180,289
Prince Housing and Development Corp.	2,582,767	2,819,591	2,456,841
Synergy ScienTech Corp.	517,481	799,853	945,281
	<u>\$ 23,610,696</u>	<u>\$ 27,115,471</u>	<u>\$ 28,451,089</u>

B. Joint venture

As of June 30, 2022, December 31, 2021 and June 30, 2021, the carrying amount of the Group's individually immaterial joint ventures amounted to \$1,945,596, \$1,957,085 and \$1,940,408, respectively. The Group's share of the operating results are summarized below:

	For the three-month periods ended June 30,	
	2022	2021
Profit from continuing operations	\$ 1,672	\$ 70,125
Other comprehensive income, net of tax	-	-
Total comprehensive income	<u>\$ 1,672</u>	<u>\$ 70,125</u>
	For the six-month periods ended June 30,	
	2022	2021
Profit from continuing operations	\$ 20,215	\$ 84,346
Other comprehensive income, net of tax	-	-
Total comprehensive income	<u>\$ 20,215</u>	<u>\$ 84,346</u>

- C. For more information on investments accounted for under equity method pledged as collateral as of June 30, 2022, December 31, 2021 and June 30, 2021, refer to Note 8, 'PLEDGED ASSETS'.
- D. For the three-month and six-month periods ended June 30, 2022 and 2021, the share of profit of associates and joint ventures accounted for under equity method was \$1,099,160, \$1,488,399, \$1,278,502 and \$2,559,468, respectively.
- E. For the six-month periods ended June 30, 2022 and 2021, cash dividends from investments accounted for under equity method amounted to \$2,958,226 and \$3,300,073, 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, 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 (provision) of 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	<u>5,915</u>	<u>501,308</u>	<u>335,813</u>	<u>2,569</u>	<u>3,674</u>	<u>( 2,088)</u>	<u>62,457</u>	<u>514</u>	<u>35,122</u>	<u>945,284</u>
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'.

	Land	Buildings	Machinery and utilities equipment		Transportation equipment	Leasehold improvements	Other equipment		Construction in progress	Total
			Owner-occupied	Lease			Owner-occupied	Lease		
<b>January 1, 2021</b>										
Cost	\$ 16,584,890	\$ 75,355,051	\$ 106,671,794	\$ 1,108,327	\$ 7,844,364	\$ 20,624,920	\$ 69,190,813	\$ 7,189,986	\$ 3,326,840	\$ 307,896,985
Accumulated depreciation	-	( 31,045,335)	( 77,398,774)	( 909,322)	( 5,458,507)	( 13,291,765)	( 49,621,547)	( 2,823,818)	-	( 180,549,068)
Accumulated impairment	( 16,366)	( 133,437)	( 88,359)	( 30,544)	( 21)	( 2,779)	( 99,173)	-	-	( 370,679)
	<u>\$ 16,568,524</u>	<u>\$ 44,176,279</u>	<u>\$ 29,184,661</u>	<u>\$ 168,461</u>	<u>\$ 2,385,836</u>	<u>\$ 7,330,376</u>	<u>\$ 19,470,093</u>	<u>\$ 4,366,168</u>	<u>\$ 3,326,840</u>	<u>\$ 126,977,238</u>
<b>For the six-month period ended June 30, 2021</b>										
At January 1	\$ 16,568,524	\$ 44,176,279	\$ 29,184,661	\$ 168,461	\$ 2,385,836	\$ 7,330,376	\$ 19,470,093	\$ 4,366,168	\$ 3,326,840	\$ 126,977,238
Additions	-	68,982	175,090	-	114,057	1,171,551	2,165,005	813,588	1,482,285	5,990,558
Depreciation charge	-	( 1,354,372)	( 2,796,799)	( 13,316)	( 277,145)	( 1,095,114)	( 3,020,632)	( 541,138)	-	( 9,098,516)
Disposals										
Cost	-	( 37,343)	( 1,310,608)	-	( 177,157)	( 518,608)	( 1,518,844)	-	-	( 3,562,560)
Accumulated depreciation	-	25,771	1,058,186	-	167,464	458,740	1,466,077	-	-	3,176,238
Accumulated impairment	-	-	-	-	-	-	69	-	-	69
Reversal (provision) of impairment loss	-	155	( 106)	-	-	-	-	-	-	49
Reclassification (Note)	13,233	1,011,042	822,748	-	146,914	62,791	417,624	( 228,248)	( 1,971,686)	274,418
Net currency exchange differences	( 6,995)	( 342,598)	( 227,857)	( 1,762)	( 2,651)	( 39,248)	( 127,772)	( 473)	( 19,122)	( 768,478)
Acquired from business combinations	-	-	-	-	-	-	1,644	-	-	1,644
At June 30	<u>\$ 16,574,762</u>	<u>\$ 43,547,916</u>	<u>\$ 26,905,315</u>	<u>\$ 153,383</u>	<u>\$ 2,357,318</u>	<u>\$ 7,370,488</u>	<u>\$ 18,853,264</u>	<u>\$ 4,409,897</u>	<u>\$ 2,818,317</u>	<u>\$ 122,990,660</u>
<b>June 30, 2021</b>										
Cost	\$ 16,591,128	\$ 75,841,591	\$ 105,570,482	\$ 1,096,760	\$ 7,916,697	\$ 21,255,650	\$ 69,726,903	\$ 7,341,305	\$ 2,818,317	\$ 308,158,833
Accumulated depreciation	-	( 32,162,506)	( 78,579,284)	( 913,175)	( 5,559,358)	( 13,882,551)	( 50,774,741)	( 2,931,408)	-	( 184,803,023)
Accumulated impairment	( 16,366)	( 131,169)	( 85,883)	( 30,202)	( 21)	( 2,611)	( 98,898)	-	-	( 365,150)
	<u>\$ 16,574,762</u>	<u>\$ 43,547,916</u>	<u>\$ 26,905,315</u>	<u>\$ 153,383</u>	<u>\$ 2,357,318</u>	<u>\$ 7,370,488</u>	<u>\$ 18,853,264</u>	<u>\$ 4,409,897</u>	<u>\$ 2,818,317</u>	<u>\$ 122,990,660</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 the range of the interest rates for such capitalization are as follows:

	For the three-month periods ended June 30,	
	2022	2021
Amount capitalized		
Property, plant and equipment	\$ 2,384	\$ 2,999
Inventories	290	-
	<u>\$ 2,674</u>	<u>\$ 2,999</u>
Interest rate range	<u>0.67%~4.23%</u>	<u>0.67%~3.42%</u>
	For the six-month periods ended June 30,	
	2022	2021
Amount capitalized		
Property, plant and equipment	\$ 7,594	\$ 4,219
Inventories	290	-
	<u>\$ 7,884</u>	<u>\$ 4,219</u>
Interest rate range	<u>0.67%~4.23%</u>	<u>0.67%~3.42%</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, 2022, December 31, 2021 and June 30, 2021, 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, 2022	December 31, 2021	June 30, 2021
Land	\$ 13,807,920	\$ 13,800,710	\$ 13,696,518
Buildings	78,571,387	74,413,223	72,579,129
Other equipment	833,658	842,293	845,985
	<u>\$ 93,212,965</u>	<u>\$ 89,056,226</u>	<u>\$ 87,121,632</u>

	For the three-month periods ended June 30,	
	2022	2021
	Depreciation charge	Depreciation charge
Land	\$ 134,896	\$ 126,535
Buildings	3,703,059	3,286,813
Other equipment	69,650	69,685
	<u>\$ 3,907,605</u>	<u>\$ 3,483,033</u>
	For the six-month periods ended June 30,	
	2022	2021
	Depreciation charge	Depreciation charge
Land	\$ 266,657	\$ 257,293
Buildings	6,890,932	6,500,506
Other equipment	139,840	143,643
	<u>\$ 7,297,429</u>	<u>\$ 6,901,442</u>

C. For the three-month and six-month periods ended June 30, 2022 and 2021, the additions and revaluations to right-of-use assets were \$5,951,652, \$6,005,038, \$12,582,441 and \$10,514,392, respectively.

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

	For the three-month periods ended June 30,	
	2022	2021
<u>Items affecting profit or loss</u>		
Interest expense on lease liabilities	\$ 257,908	\$ 268,208
Expense on short-term lease contracts	148,504	283,266
Expense on leases of low-value assets	41,806	34,969
Expense on variable lease payments	105,308	72,633
Gain on sublease of right-of-use assets	133,703	127,970
Gain from lease modification	31,419	25,341
Rental concessions income	51,211	20,493
	For the six-month periods ended June 30,	
	2022	2021
<u>Items affecting profit or loss</u>		
Interest expense on lease liabilities	\$ 512,615	\$ 543,968
Expense on short-term lease contracts	415,143	479,736
Expense on leases of low-value assets	80,921	73,605
Expense on variable lease payments	243,295	213,895
Gain on sublease of right-of-use assets	272,814	269,974
Gain from lease modification	76,425	78,483
Rental concessions income	86,708	38,100

E. For the six-month periods ended June 30, 2022 and 2021, the Group's total cash outflow for leases was \$8,155,691 and \$7,244,968, respectively.

F. 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, 2022, December 31, 2021 and June 30, 2021 was \$3,482,304, \$3,635,849 and \$3,554,189, respectively.

- G. 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 and \$38,100 (listed as “Other income”) for the six-month periods ended June 30, 2022 and 2021, respectively.

(12) Leasing arrangements – lessor

- A. The Group leases various assets including investment property and other equipment. 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, 2022 and 2021 are as follows:

	For the three-month periods ended June 30,	
	2022	2021
Rental income (Note)	\$ 769, 610	\$ 759, 817
Rental income arising from variable lease payments (Note)	\$ 512, 464	\$ 441, 278
	For the six-month periods ended June 30,	
	2022	2021
Rental income (Note)	\$ 1, 524, 354	\$ 1, 507, 721
Rental income arising from variable lease payments (Note)	\$ 1, 113, 114	\$ 1, 068, 291

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

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

	June 30, 2022	December 31, 2021	June 30, 2021
Within 1 year	\$ 2, 859, 516	\$ 2, 984, 699	\$ 2, 945, 713
1~2 years	1, 492, 502	1, 732, 833	1, 805, 127
2~3 years	850, 390	922, 172	934, 169
3~4 years	574, 619	592, 122	577, 233
4~5 years	523, 337	531, 843	536, 329
Over 5 years	3, 998, 379	4, 231, 813	4, 447, 793
	\$ 10, 298, 743	\$ 10, 995, 482	\$ 11, 246, 364

(13) Investment property, net

	<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 charge	-	( 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>



	<u>Land</u>	<u>Buildings</u>	<u>Total</u>
<u>January 1, 2021</u>			
Cost	\$ 13,058,468	\$ 10,487,285	\$ 23,545,753
Accumulated depreciation	-	( 3,944,609)	( 3,944,609)
Accumulated impairment	( 1,788,484)	( 47,211)	( 1,835,695)
	<u>\$ 11,269,984</u>	<u>\$ 6,495,465</u>	<u>\$ 17,765,449</u>
<u>For the six-month period ended June 30, 2021</u>			
At January 1	\$ 11,269,984	\$ 6,495,465	\$ 17,765,449
Additions	137,520	28,125	165,645
Depreciation charge	-	( 166,175)	( 166,175)
Disposals – Cost	( 12,792)	( 14,901)	( 27,693)
– Accumulated depreciation	-	8,014	8,014
– Accumulated impairment	467	-	467
Reversal of impairment loss	34	-	34
Reclassification (Note)	42,978	728	43,706
Net currency exchange differences	-	( 6,226)	( 6,226)
At June 30	<u>\$ 11,438,191</u>	<u>\$ 6,345,030</u>	<u>\$ 17,783,221</u>
<u>June 30, 2021</u>			
Cost	\$ 13,226,174	\$ 10,455,490	\$ 23,681,664
Accumulated depreciation	-	( 4,063,249)	( 4,063,249)
Accumulated impairment	( 1,787,983)	( 47,211)	( 1,835,194)
	<u>\$ 11,438,191</u>	<u>\$ 6,345,030</u>	<u>\$ 17,783,221</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,	
	2022	2021
Rental income from the lease of the investment property (Note)	\$ <u>416,901</u>	\$ <u>307,034</u>
Direct operating expenses arising from the investment property that generated income during the period	\$ <u>154,125</u>	\$ <u>207,227</u>
Direct operating expenses arising from the investment property that did not generate income during the period	\$ <u>10,500</u>	\$ <u>9,312</u>
	For the six-month periods ended June 30,	
	2022	2021
Rental income from the lease of the investment property (Note)	\$ <u>873,181</u>	\$ <u>652,659</u>
Direct operating expenses arising from the investment property that generated income during the period	\$ <u>448,185</u>	\$ <u>403,089</u>
Direct operating expenses arising from the investment property that did not generate income during the period	\$ <u>20,978</u>	\$ <u>18,941</u>

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

- B. The fair value of the investment property held by the Group as of June 30, 2022, December 31, 2021 and June 30, 2021 ranged from \$17,762,513 to \$45,194,859, 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. No borrowing costs were capitalized as part of investment property.
- E. For more information regarding the impairment of investment property, refer to Note 6(15), ‘Impairment on non-financial assets’.
- F. For more information regarding investment property pledged to others as of June 30, 2022, December 31, 2021 and June 30, 2021, refer to Note 8, ‘PLEGGED 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, 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>
For the six-month period ended June 30, 2021								
At January 1	\$ 465,027	\$ 4,117,584	\$ 538,777	\$ 3,708,731	\$ 6,942,412	\$ 2,300,542	\$ 594,427	\$ 18,667,500
Additions	-	246	97,202	-	-	-	1,798	99,246
Amortization	( 6,611)	( 114,285)	( 134,319)	-	( 97,080)	( 57,735)	( 40,218)	( 450,248)
Disposals	-	-	( 9)	-	-	-	-	( 9)
Impairment loss	-	( 24)	-	-	-	-	( 20)	( 44)
Acquired from business combinations	-	-	3,792	-	-	-	-	3,792
Net exchange differences	-	( 204,609)	( 3,453)	( 75,203)	-	( 127,289)	( 13,883)	( 424,437)
At June 30	<u>\$ 458,416</u>	<u>\$ 3,798,912</u>	<u>\$ 501,990</u>	<u>\$ 3,633,528</u>	<u>\$ 6,845,332</u>	<u>\$ 2,115,518</u>	<u>\$ 542,104</u>	<u>\$ 17,895,800</u>

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

	For the three-month periods ended June 30,	
	2022	2021
Operating costs	\$ 18,579	\$ 12,918
Selling expenses	29,198	29,226
General and administrative expenses	186,954	179,435
Research and development expenses	27	71
Other expenses	-	3,514
	<u>\$ 234,758</u>	<u>\$ 225,164</u>
	For the six-month periods ended June 30,	
	2022	2021
Operating costs	\$ 33,383	\$ 25,882
Selling expenses	56,902	58,131
General and administrative expenses	373,404	359,062
Research and development expenses	73	146
Other expenses	-	7,027
	<u>\$ 463,762</u>	<u>\$ 450,248</u>

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

C. As of June 30, 2022, December 31, 2021 and June 30, 2021, no intangible assets were pledged as collateral.

(15) Impairment on non-financial assets

A. The Group recognized gain on reversal (impairment loss) for the three-month and six-month periods ended June 30, 2022 and 2021 (listed as “Other gains and losses”). Details of such gain (loss) are as follows:

	For the three-month periods ended June 30,			
	2022		2021	
Items	Recognized in profit or loss	Recognized in other comprehensive income	Recognized in profit or loss	Recognized in other comprehensive income
Gain on reversal (impairment loss):				
Property, plant and equipment	\$ 77	\$ -	\$ 78	\$ -
Intangible assets	-	-	(44)	-
	<u>\$ 77</u>	<u>\$ -</u>	<u>\$ 34</u>	<u>\$ -</u>

Items	For the six-month periods ended June 30,			
	2022		2021	
	Recognized in profit or loss	Recognized in other comprehensive income	Recognized in profit or loss	Recognized in other comprehensive income
Gain on reversal (impairment loss):				
Property, plant and equipment	\$ 43	\$ -	\$ 49	\$ -
Investment property	86	-	34	-
Intangible assets	-	-	(44)	-
	<u>\$ 129</u>	<u>\$ -</u>	<u>\$ 39</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,			
	2022		2021	
	Recognized in profit or loss	Recognized in other comprehensive income	Recognized in profit or loss	Recognized in other comprehensive income
Foods business	<u>\$ 77</u>	<u>\$ -</u>	<u>\$ 34</u>	<u>\$ -</u>

Segments	For the six-month periods ended June 30,			
	2022		2021	
	Recognized in profit or loss	Recognized in other comprehensive income	Recognized in profit or loss	Recognized in other comprehensive income
Foods business	\$ 129	\$ -	\$ 129	\$ -
Feeds business	-	-	(90)	-
	<u>\$ 129</u>	<u>\$ -</u>	<u>\$ 39</u>	<u>\$ -</u>

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

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. As of December 31, 2021, the recoverable amount of all cash-generating units calculated using the value-in-use exceeded their carrying amount, so goodwill was not impaired. 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, 2021.

(16) Short-term borrowings

	<u>June 30, 2022</u>	<u>December 31, 2021</u>	<u>June 30, 2021</u>	<u>Collateral</u>
Unsecured bank borrowings	\$ 36,135,896	\$ 22,420,271	\$ 31,628,138	None
Secured bank borrowings	<u>1,461,170</u>	<u>2,109,791</u>	<u>1,515,000</u>	(Note)
	<u>\$ 37,597,066</u>	<u>\$ 24,530,062</u>	<u>\$ 33,143,138</u>	
Interest rate range	<u>0.48%~4.15%</u>	<u>0.38%~4.20%</u>	<u>0.35%~4.88%</u>	

(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, 2022 and 2021, refer to Note 6(30), 'Finance costs'.

(17) Short-term notes and bills payable

	<u>June 30, 2022</u>	<u>December 31, 2021</u>	<u>June 30, 2021</u>	<u>Collateral</u>
Commercial papers payable	\$ 2,566,997	\$ 11,182,868	\$ 13,050,000	(Note)
Less: Unamortized discount	( <u>1,314</u> )	( <u>4,105</u> )	( <u>1,839</u> )	
	<u>\$ 2,565,683</u>	<u>\$ 11,178,763</u>	<u>\$ 13,048,161</u>	
Interest rate range	<u>0.89%~2.5%</u>	<u>0.41%~1.35%</u>	<u>0.30%~1.35%</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, 2022 and 2021, 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, 2022</u>	<u>December 31, 2021</u>	<u>June 30, 2021</u>
Receipts under custody at convenience stores	\$ 10,402,927	\$ 11,469,679	\$ 10,360,866
Accrued salaries and bonuses	9,454,683	9,517,856	9,006,538
Advertising and promotion expenses payable	6,957,697	5,490,180	7,434,313
Employees' compensation and remuneration for directors and supervisors	1,647,314	3,211,917	2,076,847
Equipment and construction payable	2,254,045	2,443,006	1,824,980
Dividends payable	22,468,125	-	21,986,994
Others	<u>22,262,816</u>	<u>19,648,079</u>	<u>19,695,680</u>
	<u>\$ 75,447,607</u>	<u>\$ 51,780,717</u>	<u>\$ 72,386,218</u>

(19) Corporate bonds payable

	<u>June 30, 2022</u>	<u>December 31, 2021</u>	<u>June 30, 2021</u>	<u>Collateral</u>
Unsecured bonds payable	\$ 47,050,000	\$ 52,050,000	\$ 48,050,000	None
Less: Current portion of bonds payable	( 5,900,000)	( 5,000,000)	( 5,000,000)	
	<u>\$ 41,150,000</u>	<u>\$ 47,050,000</u>	<u>\$ 43,050,000</u>	

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

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

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

(c) Coupon rate:

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

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

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

(d) Term of interest repayment:

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

(e) Repayment term:

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

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

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

(f) Period:

(i) A Bond: 5 years, from June 23, 2014 to June 23, 2019

(ii) B Bond: 7 years, from June 23, 2014 to June 23, 2021

(iii) C Bond: 10 years, from June 23, 2014 to June 23, 2024

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

B. The Company issued unsecured ordinary bonds payable in May 2018. The significant terms of the bonds are as follows:

(a) Total issue amount: \$7,500,000, including \$5,000,000 of A, \$2,500,000 of B

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

(c) Coupon rate:

(i) A Bond: the coupon rate is 0.85% per annum

(ii) B Bond: the coupon rate is 0.98% per annum

(d) Term of interest repayment: The bond interest is calculated on simple rate every year starting May 2018 based on the coupon rate.

- (e) Repayment term:
    - (i) A Bond: the bonds are repayable in May 2023 upon maturity.
    - (ii) B Bond: the bonds are repayable in May 2025 upon maturity.
  - (f) Period:
    - (i) A Bond: 5 years, from May 16, 2018 to May 16, 2023
    - (ii) B Bond: 7 years, from May 16, 2018 to May 16, 2025
  - (g) Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.
- C. The Company issued unsecured ordinary bonds payable in November 2018. The significant terms of the bonds are as follows:
- (a) Total issue amount: \$2,250,000
  - (b) Issue price: At par value of \$1,000 per bond
  - (c) Coupon rate: 0.90%
  - (d) Term of interest repayment: The bond interest is calculated on simple rate every year starting November 2018 based on the coupon rate.
  - (e) Repayment term: The bonds are repayable starting November 2024 to November 2025 in two installments at the rate of 50% and 50%, respectively.
  - (f) Period: 7 years, from November 12, 2018 to November 12, 2025
  - (g) Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.
- D. The Company issued unsecured ordinary bonds payable in May 2019. The significant terms of the bonds are as follows:
- (a) Total issue amount: \$7,000,000, including \$4,000,000 of A, \$3,000,000 of B
  - (b) Issue price: At par value of \$1,000 per bond
  - (c) Coupon rate:
    - (i) A Bond: the coupon rate is 0.75% per annum
    - (ii) B Bond: the coupon rate is 0.83% per annum
  - (d) Term of interest repayment: The bond interest is calculated on simple rate every year starting May 2019 based on the coupon rate.
  - (e) Repayment term:
    - (i) A Bond: the bonds are repayable in May 2024 upon maturity.
    - (ii) B Bond: the bonds are repayable in May 2026 upon maturity.
  - (f) Period:
    - (i) A Bond: 5 years, from May 15, 2019 to May 15, 2024
    - (ii) B Bond: 7 years, from May 15, 2019 to May 15, 2026
  - (g) Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.
- E. The Company issued unsecured ordinary bonds payable in September 2019. The significant terms of the bonds are as follows:
- (a) Total issue amount: \$4,000,000, including \$2,000,000 of A, \$2,000,000 of B
  - (b) Issue price: At par value of \$1,000 per bond



- (c) Coupon rate:
    - (i) A Bond: the coupon rate is 0.69% per annum
    - (ii) B Bond: the coupon rate is 0.73% per annum
  - (d) Term of interest repayment: The bond interest is calculated on simple rate every year starting September 2019 based on the coupon rate.
  - (e) Repayment term:
    - (i) A Bond: the bonds are repayable in September 2024 upon maturity.
    - (ii) B Bond: the bonds are repayable in September 2026 upon maturity.
  - (f) Period:
    - (i) A Bond: 5 years, from September 25, 2019 to September 25, 2024
    - (ii) B Bond: 7 years, from September 25, 2019 to September 25, 2026
  - (g) Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.
- F. The Company issued unsecured ordinary bonds payable in April 2020. The significant terms of the bonds are as follows:
- (a) Total issue amount: \$8,550,000, including \$4,200,000 of A, \$4,350,000 of B
  - (b) Issue price: At par value of \$1,000 per bond
  - (c) Coupon rate:
    - (i) A Bond: the coupon rate is 0.56% per annum
    - (ii) B Bond: the coupon rate is 0.59% per annum
  - (d) Term of interest repayment: The bond interest is calculated on simple rate every year starting April 2020 based on the coupon rate.
  - (e) Repayment term:
    - (i) A Bond: the bonds are repayable in April 2025 upon maturity.
    - (ii) B Bond: the bonds are repayable in April 2027 upon maturity.
  - (f) Period:
    - (i) A Bond: 5 years, from April 22, 2020 to April 22, 2025
    - (ii) B Bond: 7 years, from April 22, 2020 to April 22, 2027
  - (g) Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.
- G. The Company issued unsecured ordinary bonds payable in October 2020. The significant terms of the bonds are as follows:
- (a) Total issue amount: \$3,000,000, including \$2,000,000 of A, \$1,000,000 of B
  - (b) Issue price: At par value of \$1,000 per bond
  - (c) Coupon rate:
    - (i) A Bond: the coupon rate is 0.50% 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.
- (h) Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.

(20) Long-term borrowings

	<u>June 30, 2022</u>	<u>December 31, 2021</u>	<u>June 30, 2021</u>	<u>Collateral</u>
Unsecured bank borrowings	\$ 24,054,248	\$ 13,406,745	\$ 9,743,049	None
Secured bank borrowings	<u>647,821</u>	<u>676,548</u>	<u>585,917</u>	(Note)
	24,702,069	14,083,293	10,328,966	
Less: Current portion of long-term borrowings	( <u>4,933,538</u> )	( <u>777,065</u> )	( <u>417,765</u> )	
	<u>\$ 19,768,531</u>	<u>\$ 13,306,228</u>	<u>\$ 9,911,201</u>	
Range of maturity dates	<u>7.2022~4.2026</u>	<u>1.2022~4.2026</u>	<u>7.2021~4.2026</u>	
Range of interest rates	<u>0.50%~4.4%</u>	<u>0.42%~5.30%</u>	<u>0.35%~5.30%</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, 2022 and 2021, 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 \$61,780, \$59,018, \$123,402 and \$120,643 for the three-month and six-month periods ended June 30, 2022 and 2021, respectively.
- (b) Expected contributions to the defined benefit pension plans of the Group for the next year is \$720,008.
- 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 (Note). 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, 2022 and 2021 were \$842,841, \$777,740, \$1,684,998 and \$1,545,656, 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,	
	2022	2021
Beginning and ending balance	5, 682, 015	5, 682, 015

- B. As of June 30, 2022, the Company’s authorized capital was \$60,000,000, and the paid-in capital was \$56,820,154, consisting of 5,682,015 thousand shares of ordinary stock, with a par value of \$10 (in dollars) per share. All proceeds from shares issued have been collected.

(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, 2022 and 2021 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, 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>

	<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, 2021	\$ 438,468	\$ 2,671,965	\$ 387,382	\$ 166,649	\$3,664,464
Adjustment for change in capital reserve of investee companies	-	-	15,298	-	15,298
Transactions with non-controlling interests of subsidiaries	-	( 381,265)	-	-	( 381,265)
Payments of unpaid cash dividends from previous year transferred to capital reserve	-	-	-	( 385)	( 385)
June 30, 2021	<u>\$ 438,468</u>	<u>\$ 2,290,700</u>	<u>\$ 402,680</u>	<u>\$ 166,264</u>	<u>\$3,298,112</u>

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. The amounts previously set aside by the Company as special reserve on initial application of IFRSs in accordance with Jin-Guan-Zheng-Fa-Zi Letter No. 1010012865, dated April 6, 2012, shall be reversed proportionately when the relevant assets are used, disposed of or reclassified subsequently. The Company reversed proportionately the special reserve previously set aside, due to use or disposal of relevant assets. When the aforementioned assets are classified as investment properties, the reversal of land will take place upon disposal or reclassification while properties, other than land, are to be reversed through the operating period. As of June 30, 2022, the balance of special reserve that was set aside on initial application of IFRSs was \$2,477,038.
- D. 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 May 31, 2022, the shareholder during their meeting resolved for the distribution of dividends from 2021 earnings in the amount of \$15,341,442, constituting \$2.7 (in dollars) per share as cash dividends.
- E. 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, 2022, 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, 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>

	For the six-month period ended June 30, 2021		
	Currency translation difference	Unrealized gains or losses on valuation	Total
January 1, 2021	(\$ 9,111,230)	\$ 1,013,025	(\$ 8,098,205)
Currency translation differences			
— Group	( 1,999,870)	-	( 1,999,870)
— Associates	( 26,380)	-	( 26,380)
Valuation adjustment and reclassification			
— Group	-	203,411	203,411
— Associates	-	118,521	118,521
June 30, 2021	<u>(\$ 11,137,480)</u>	<u>\$ 1,334,957</u>	<u>(\$ 9,802,523)</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, 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	<u>190,289</u>	<u>212,930</u>	<u>4,076,713</u>
	<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	<u>—</u>	<u>191,914</u>	<u>4,671,846</u>
	<u>\$ 8,773,691</u>	<u>\$ 14,876,433</u>	<u>\$ 130,531,027</u>
	For the three-month period ended June 30, 2021		
	<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	\$ 39,470,246	\$ 39,524,023	\$ 13,395,233
— Over time	<u>176,699</u>	<u>201,357</u>	<u>4,243,029</u>
	<u>\$ 39,646,945</u>	<u>\$ 39,725,380</u>	<u>\$ 17,638,262</u>
	<u>Packaging and containers segments</u>	<u>Other segments</u>	<u>Total</u>
Timing of revenue recognition			
— At a point in time	\$ 7,039,957	\$ 13,002,063	\$ 112,431,522
— Over time	<u>—</u>	<u>283,249</u>	<u>4,904,334</u>
	<u>\$ 7,039,957</u>	<u>\$ 13,285,312</u>	<u>\$ 117,335,856</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>
For the six-month period ended June 30, 2021			
	Foods and feeds segments	Convenience stores segments	Circulation and distribution segments
Timing of revenue recognition			
— At a point in time	\$ 77,543,909	\$ 79,570,388	\$ 27,347,150
— Over time	351,516	417,865	8,224,545
	<u>\$ 77,895,425</u>	<u>\$ 79,988,253</u>	<u>\$ 35,571,695</u>
	Packaging and containers segments	Other segments	Total
Timing of revenue recognition			
— At a point in time	\$ 12,498,009	\$ 26,296,015	\$ 223,255,471
— Over time	—	548,463	9,542,389
	<u>\$ 12,498,009</u>	<u>\$ 26,844,478</u>	<u>\$ 232,797,860</u>

B. Contract liabilities

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

	<u>June 30, 2022</u>	<u>December 31, 2021</u>	<u>June 30, 2021</u>	<u>January 1, 2021</u>
Advance receipts for sales of products	\$ 3,943,226	\$ 12,580,547	\$ 4,121,263	\$ 11,049,066
Advance receipts for gift certificates and gift cards	4,510,184	4,599,304	4,106,002	3,430,999
Customer loyalty programmes	1,184,061	977,909	961,744	807,168
Members' deposits	862,040	843,002	821,630	804,373
Franchise fee	493,291	405,485	406,647	429,578
Others	298,651	364,047	393,859	326,513
	<u>\$ 11,291,453</u>	<u>\$ 19,770,294</u>	<u>\$ 10,811,145</u>	<u>\$ 16,847,697</u>
	<u>June 30, 2022</u>	<u>December 31, 2021</u>	<u>June 30, 2021</u>	<u>January 1, 2021</u>
Current	\$ 10,666,290	\$ 19,221,275	\$ 10,293,611	\$ 16,269,358
Non-current	625,163	549,019	517,534	578,339
	<u>\$ 11,291,453</u>	<u>\$ 19,770,294</u>	<u>\$ 10,811,145</u>	<u>\$ 16,847,697</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, 2022 and 2021 were \$1,151,103, \$558,636, \$17,014,043 and \$14,178,162, respectively.

(27) Interest income

	<u>For the three-month periods ended June 30,</u>	
	<u>2022</u>	<u>2021</u>
Interest income from bank deposits	\$ 233,911	\$ 73,768
Interest income from financial assets measured at amortized cost	281,968	265,329
Interest income from financial assets at fair value through other comprehensive income	14,332	25,610
	<u>\$ 530,211</u>	<u>\$ 364,707</u>
	<u>For the six-month periods ended June 30,</u>	
	<u>2022</u>	<u>2021</u>
Interest income from bank deposits	\$ 348,562	\$ 293,893
Interest income from financial assets measured at amortized cost	584,284	529,106
Interest income from financial assets at fair value through other comprehensive income	32,103	45,359
	<u>\$ 964,949</u>	<u>\$ 868,358</u>

(28) Other income

	For the three-month periods ended June 30,	
	2022	2021
Rental income	\$ 213,116	\$ 221,661
Dividend income	157,706	26,196
Government grants income	306,765	220,477
Rental concessions income	51,211	20,493
Other income	797,274	626,862
	<u>\$ 1,526,072</u>	<u>\$ 1,115,689</u>
	For the six-month periods ended June 30,	
	2022	2021
Rental income	\$ 424,892	\$ 438,606
Dividend income	167,831	28,671
Government grants income	361,444	347,646
Rental concessions income	86,708	38,100
Other income	1,288,018	1,118,701
	<u>\$ 2,328,893</u>	<u>\$ 1,971,724</u>

(29) Other gains and losses

	For the three-month periods ended June 30,	
	2022	2021
(Loss) gain on disposal of property, plant and equipment	(\$ 15,630)	\$ 6,815
Gain on disposal of non-current assets held for sale	-	52,825
Gain on disposal of investment property	29,507	39,188
Gain on disposal of intangible assets	-	44
Gain from lease modification	31,419	25,341
Net currency exchange (loss) gain	( 11,194)	12,703
Net gain on financial assets and liabilities at fair value through profit or loss	277,296	449,694
Gain on reversal of impairment loss on non-financial assets	77	34
Other losses	( 395,740)	( 376,841)
	<u>(\$ 84,265)</u>	<u>\$ 209,803</u>

	For the six-month periods ended June 30,	
	2022	2021
(Loss) gain on disposal of property, plant and equipment	(\$ 41,386)	\$ 11,227
Gain on disposal of non-current assets held for sale	4,720	52,825
Gain on disposal of investment property	29,507	39,402
Gain on disposal of investment	3,727	-
Gain from lease modification	76,425	78,483
Net currency exchange gain	38,307	9,338
Net gain on financial assets and liabilities at fair value through profit or loss	225,350	867,357
Gain on reversal of impairment loss on non-financial assets	129	39
Other losses	( 725,549)	( 670,507)
	<u>(\$ 388,770)</u>	<u>\$ 388,164</u>

(30) Finance costs

	For the three-month periods ended June 30,	
	2022	2021
Interest expense:		
Bank borrowings	\$ 310,726	\$ 264,877
Interest expense on lease liabilities	257,908	268,208
Less: Capitalization of qualifying assets	( 2,674)	( 2,999)
	<u>\$ 565,960</u>	<u>\$ 530,086</u>

	For the six-month periods ended June 30,	
	2022	2021
Interest expense:		
Bank borrowings	\$ 592,076	\$ 519,409
Interest expense on lease liabilities	512,615	543,968
Less: Capitalization of qualifying assets	( 7,884)	( 4,219)
	<u>\$ 1,096,807</u>	<u>\$ 1,059,158</u>

(31) Expenses by nature

	<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	\$ 5,419,360	\$ 10,659,308	\$ 16,078,668
Depreciation charges on property, plant and equipment	2,637,026	1,908,796	4,545,822
Depreciation charges on right-of-use assets	380,907	3,525,755	3,906,662
Depreciation charges on investment property	–	46,583	46,583
Amortization of intangible assets	18,579	216,179	234,758
	<u>\$ 8,455,872</u>	<u>\$ 16,356,621</u>	<u>\$ 24,812,493</u>

	<u>For the three-month period ended June 30, 2021</u>		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Employee benefit expenses	\$ 5,205,568	\$ 9,850,693	\$ 15,056,261
Depreciation charges on property, plant and equipment	2,558,471	1,943,512	4,501,983
Depreciation charges on right-of-use assets	319,749	3,162,299	3,482,048
Depreciation charges on investment property	–	61,508	61,508
Amortization of intangible assets	12,918	208,732	221,650
	<u>\$ 8,096,706</u>	<u>\$ 15,226,744</u>	<u>\$ 23,323,450</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	\$ 10,699,523	\$ 21,107,128	\$ 31,806,651
Depreciation charges on property, plant and equipment	5,199,280	3,843,105	9,042,385
Depreciation charges on right-of-use assets	715,936	6,579,666	7,295,602
Depreciation charges on investment property	–	97,537	97,537
Amortization of intangible assets	33,383	430,379	463,762
	<u>\$ 16,648,122</u>	<u>\$ 32,057,815</u>	<u>\$ 48,705,937</u>

	For the six-month period ended June 30, 2021		
	Operating cost	Operating expense	Total
Employee benefit expenses	\$ 10,407,154	\$ 19,868,112	\$ 30,275,266
Depreciation charges on property, plant and equipment	5,155,576	3,919,709	9,075,285
Depreciation charges on right-of-use assets	629,741	6,269,883	6,899,624
Depreciation charges on investment property	–	122,880	122,880
Amortization of intangible assets	25,882	417,339	443,221
	<u>\$ 16,218,353</u>	<u>\$ 30,597,923</u>	<u>\$ 46,816,276</u>

(32) Employee benefit expense

	For the three-month period ended June 30, 2022		
	Operating cost	Operating expense	Total
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>

	For the three-month period ended June 30, 2021		
	Operating cost	Operating expense	Total
Wages and salaries	\$ 4,114,358	\$ 8,008,637	\$ 12,122,995
Labor and health insurance expenses	376,834	665,400	1,042,234
Pension costs	285,735	551,023	836,758
Other personnel expenses	428,641	625,633	1,054,274
	<u>\$ 5,205,568</u>	<u>\$ 9,850,693</u>	<u>\$ 15,056,261</u>

	For the six-month period ended June 30, 2022		
	Operating cost	Operating expense	Total
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>

	For the six-month period ended June 30, 2021		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Wages and salaries	\$ 8,220,295	\$ 16,197,203	\$ 24,417,498
Labor and health insurance expenses	759,112	1,325,794	2,084,906
Pension costs	583,000	1,083,299	1,666,299
Other personnel expenses	844,747	1,261,816	2,106,563
	<u>\$ 10,407,154</u>	<u>\$ 19,868,112</u>	<u>\$ 30,275,266</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, 2022 and 2021, employees' compensation was accrued at \$448,509, \$479,675, \$829,827 and \$948,968, respectively, while directors' remuneration was accrued at \$87,355, \$99,525, \$163,560 and \$196,806, 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 \$2,009,900 recognized in the 2021 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:

	For the three-month periods ended June 30,	
	2022	2021
Current income tax:		
Income tax incurred in current period	\$ 2,168,081	\$ 1,981,084
Tax on unappropriated earnings	47,161	148,470
Over provision of prior year's income tax payable	(44,648)	(1,382)
Total current income tax	<u>2,170,594</u>	<u>2,128,172</u>
Deferred income tax:		
Origination and reversal of temporary differences	(7,055)	(142,672)
Income tax expense	<u>\$ 2,163,539</u>	<u>\$ 1,985,500</u>
	For the six-month periods ended June 30,	
	2022	2021
Current income tax:		
Income tax incurred in current period	\$ 4,097,716	\$ 4,100,535
Tax on unappropriated earnings	47,161	148,470
(Over) under provision of prior year's income tax payable	(90,982)	6,335
Total current income tax	<u>4,053,895</u>	<u>4,255,340</u>
Deferred income tax:		
Origination and reversal of temporary differences	204,788	(562,392)
Income tax expense	<u>\$ 4,258,683</u>	<u>\$ 3,692,948</u>

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

	For the three-month periods ended June 30,	
	2022	2021
Changes in fair value of financial assets at fair value through other comprehensive income - equity instruments	<u>(\$ 12,824)</u>	<u>(\$ 8,057)</u>
	For the six-month periods ended June 30,	
	2022	2021
Changes in fair value of financial assets at fair value through other comprehensive income - equity instruments	<u>(\$ 11,466)</u>	<u>\$ 6,783</u>

B. The Company's income tax returns through 2020 have been assessed and approved by the Tax Authority and there were no disputes existing between the Company and the Authority as of August 10, 2022.

(34) Earnings per share

	<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	\$ 4,853,047	5,695,486	\$ 0.85
	<u>For the three-month period ended June 30, 2021</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	\$ 5,380,788	5,682,015	\$ 0.95
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 5,380,788	5,682,015	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	—	13,997	
Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares	\$ 5,380,788	5,696,012	\$ 0.94

For the six-month period ended June 30, 2022			
	<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	\$ 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

For the six-month period ended June 30, 2021			
	<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	\$ 10,785,296	5,682,015	\$ 1.90
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 10,785,296	5,682,015	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	25,725	
Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares	\$ 10,785,296	5,707,740	\$ 1.89

(35) Transactions with non-controlling interest

- A. During the six-month periods ended June 30, 2022 and 2021, the Group acquired additional shares of the subsidiaries, Philippine Seven Corporation, etc., through public market for a total cash consideration of \$274,108 and \$884,019, respectively. The carrying amounts of non-

controlling interest at the acquisition dates were \$169,368 and \$502,754 in 2022 and 2021, respectively. This transaction resulted in a decrease in the non-controlling interest by \$169,368 and \$502,754 and a decrease in the equity attributable to owners of the parent by \$104,740 and \$381,265 as of June 30, 2022 and 2021, respectively.

- B. During the six-month period ended June 30, 2022, the Group partially disposed some of its shares of the subsidiary, ScinoPharm Taiwan, Ltd., through public market for a total cash consideration of \$26. The carrying amount of non-controlling interest was \$15 on the disposal date. This transaction resulted in an increase in the non-controlling interest by \$15 and an increase in the equity attributable to owners of the parent by \$11.
- 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, 2022 and 2021 are as follows:

	<u>For the six-month periods ended June 30,</u>	
	<u>2022</u>	<u>2021</u>
Acquisition of non-controlling interest:		
Carrying amount of non-controlling interest acquired	\$ 169,368	\$ 502,754
Consideration paid for acquisition of non-controlling interest	( 274,108)	( 884,019)
Disposal of non-controlling interest:		
Carrying amount of non-controlling interest disposed	( 15)	-
Consideration received from disposal of non-controlling interest	<u>26</u>	<u>-</u>
Capital reserve - difference between proceeds and carrying amount from acquisition or disposal of subsidiaries	<u>(\$ 104,729)</u>	<u>(\$ 381,265)</u>

(36) Supplemental cash flow information

- A. Operating activities with partial cash flows:

	<u>For the six-month periods ended June 30,</u>	
	<u>2022</u>	<u>2021</u>
Dividend income	\$ 167,831	\$ 28,671
Cash dividends from investments accounted for under equity method	2,958,226	3,300,073
Less: Ending balance of dividends receivable (recognized as 'Other receivables')	<u>( 2,066,160)</u>	<u>( 2,519,060)</u>
Cash dividends received	<u>\$ 1,059,897</u>	<u>\$ 809,684</u>

B. Investing activities with partial cash flows:

	For the six-month periods ended June 30,	
	2022	2021
(a) Purchase of property, plant and equipment	\$ 7,798,227	\$ 5,990,558
Add: Beginning balance of other payables	2,443,006	2,437,200
Less: Ending balance of other payables	( 2,254,045)	( 1,824,980)
Capitalization of interest	( 7,594)	( 4,219)
Cash paid for acquisition of property, plant and equipment	<u>\$ 7,979,594</u>	<u>\$ 6,598,559</u>
(b) Purchase of right-of-use assets	\$ -	\$ 1,500,744
Add: Beginning balance of long-term notes and accounts payable (listed as 'Other non-current liabilities')	750,372	-
Less: Ending balance of land payable (listed as 'Other payables')	-	( 750,372)
Ending balance of long-term notes and accounts payable (listed as 'Other non-current liabilities')	( 750,372)	( 750,372)
Cash paid for acquisition of right-of-use assets	<u>\$ -</u>	<u>\$ -</u>

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

	For the six-month periods ended June 30,	
	2022	2021
(a) Write-off of allowance for doubtful accounts	\$ 9,686	\$ 18,037
(b) Collection of write-offs	\$ 297	\$ –
(c) Property, plant and equipment reclassified to inventory	\$ 328,616	\$ 306,893
(d) Property, plant and equipment reclassified to investment property	\$ 104,005	\$ 43,706
(e) Property, plant and equipment reclassified to right-of-use assets	\$ –	\$ 394,823
(f) Right-of-use assets reclassified to property, plant and equipment	\$ 345	\$ 929
(g) Right-of-use assets reclassified to investment property	\$ 229,393	\$ –
(h) Investment property reclassified to property, plant and equipment	\$ 25,521	\$ –
(i) Prepayments for equipment reclassified to property, plant and equipment	\$ 749,438	\$ 1,018,911
(j) Prepayments for equipment reclassified to investment property	\$ 510,859	\$ –
(k) 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,	
	2022	2021
Cash dividends declared but not paid	\$ 15,341,442	\$ 15,341,442

(37) Changes in liabilities from financing activities

	<u>Short-term borrowings</u>	<u>Short-term notes and bills payable</u>	<u>Corporate bonds payable</u>	<u>Long-term borrowings</u>	<u>Lease liabilities</u>	<u>Guarantee deposit received</u>	<u>Total liabilities from financing activities</u>
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>
	<u>Short-term borrowings</u>	<u>Short-term notes and bills payable</u>	<u>Corporate bonds payable</u>	<u>Long-term borrowings</u>	<u>Lease liabilities</u>	<u>Guarantee deposit received</u>	<u>Total liabilities from financing activities</u>
Balance at January 1, 2021	\$ 22,364,771	\$ 14,872,897	\$ 43,500,000	\$ 15,498,970	\$ 76,558,595	\$ 6,109,838	\$ 178,905,071
Changes in cash flow from financing activities	10,773,367	( 1,824,736)	4,550,000	( 5,138,355)	( 5,933,764)	415,756	2,842,268
Changes in acquisition of subsidiaries	5,000	-	-	-	-	51	5,051
Changes in other non-cash items	-	-	-	-	7,345,964	-	7,345,964
Impact of changes in foreign exchange rate	-	-	-	( 31,649)	( 266,108)	-	( 297,757)
Balance at June 30, 2021	<u>\$ 33,143,138</u>	<u>\$ 13,048,161</u>	<u>\$ 48,050,000</u>	<u>\$ 10,328,966</u>	<u>\$ 77,704,687</u>	<u>\$ 6,525,645</u>	<u>\$ 188,800,597</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
Presicarre 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
Wellcome Taiwan Co., Ltd.	Associate



Names of related parties	Relationship with the Group
Far-Tung Enterprises Corp.	Associate
Jin Hui Food Corp.	Associate
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

(2) Significant transactions and balances with related parties

A. Sales

	For the three-month periods ended June 30,	
	2022	2021
Sales of goods:		
— Associates	\$ 2,493,194	\$ 2,346,005
Sales of services:		
— Associates	20,743	14,870
	<u>\$ 2,513,937</u>	<u>\$ 2,360,875</u>
	For the six-month periods ended June 30,	
	2022	2021
Sales of goods:		
— Associates	\$ 4,669,110	\$ 4,450,327
Sales of services:		
— Associates	42,971	36,067
	<u>\$ 4,712,081</u>	<u>\$ 4,486,394</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,	
	2022	2021
Purchases of goods:		
— Associates	\$ <u>1,667,350</u>	\$ <u>1,491,604</u>
	For the six-month periods ended June 30,	
	2022	2021
Purchases of goods:		
— Associates	\$ <u>2,978,625</u>	\$ <u>2,692,322</u>

- (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, 2022	December 31, 2021	June 30, 2021
Associates	\$ <u>1,382,603</u>	\$ <u>1,174,878</u>	\$ <u>1,323,564</u>

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

	June 30, 2022	December 31, 2021	June 30, 2021
Associates	\$ <u>470,182</u>	\$ <u>486,836</u>	\$ <u>498,790</u>

E. Notes and accounts payable

	June 30, 2022	December 31, 2021	June 30, 2021
Associates	\$ <u>844,140</u>	\$ <u>670,755</u>	\$ <u>671,547</u>

F. Property transactions

Acquisition of property, plant and equipment and prepayments for equipment

	For the three-month periods ended June 30,	
	2022	2021
Associates	\$ <u>145,150</u>	\$ <u>—</u>
	For the six-month periods ended June 30,	
	2022	2021
Associates	\$ <u>540,915</u>	\$ <u>77</u>

Acquisition of intangible assets

	For the three-month periods ended June 30,	
	2022	2021
Associates	\$ 53,999	\$ 19,775
	For the six-month periods ended June 30,	
	2022	2021
Associates	\$ 53,999	\$ 21,350

G. Loans to related parties

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

	June 30, 2022	December 31, 2021	June 30, 2021
Associates	\$ 300,373	\$ 301,623	\$ 317,157

(b) Interest income

	For the three-month periods ended June 30,	
	2022	2021
Associates	\$ 4,272	\$ 4,433
	For the six-month periods ended June 30,	
	2022	2021
Associates	\$ 8,424	\$ 8,919

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,	
	2022	2021
Salaries and other short-term employee benefits	\$ 101,792	\$ 123,708
Service allowance	6,320	6,289
Directors’ remuneration and employees’ compensation	139,939	140,776
Post-employment benefits	2,250	–
	\$ 250,301	\$ 270,773
	For the six-month periods ended June 30,	
	2022	2021
Salaries and other short-term employee benefits	\$ 210,139	\$ 255,749
Service allowance	13,002	12,533
Directors’ remuneration and employees’ compensation	265,570	292,755
Post-employment benefits	2,250	–
	\$ 490,961	\$ 561,037

## 8. PLEGDED ASSETS

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

<u>Assets pledged</u>	<u>June 30, 2022</u>	<u>December 31, 2021</u>	<u>June 30, 2021</u>	<u>Purpose of collateral</u>
Demand deposits and time deposits (Note 1)	\$ 200,520	\$ 202,793	\$ 176,294	Performance guarantees and construction disputes
Notes receivable	-	4,000	-	Bank borrowings
Financial assets at fair value through other comprehensive income - non-current	-	184,770	266,140	Bank borrowings
Investments accounted for under equity method	832,851	747,684	755,617	Bank borrowings and notes and bills payable
Land (Note 2)	9,433,606	9,435,550	9,443,439	Performance guarantees, bank borrowings and notes and bills payable
Buildings-net (Note 2)	6,638,913	6,743,996	6,861,164	Performance guarantees, bank borrowings and notes and bills payable
Machinery-net (Note 3)	137,306	139,507	148,438	Bank borrowings
Transportation equipment-net (Note 3)	791,550	804,633	725,203	Bank borrowings
Guarantee deposits paid	5,189	13,106	3,874	Performance guarantees
	<u>\$ 18,039,935</u>	<u>\$ 18,276,039</u>	<u>\$ 18,380,169</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, 2022, December 31, 2021 and June 30, 2021, the remaining balance due for construction in progress and prepayments for equipment was \$10,072,573, \$9,168,520 and \$4,796,648, respectively.

(2) As of June 30, 2022, December 31, 2021 and June 30, 2021, the unused letters of credit amounted to \$2,275,986, \$2,240,856 and \$2,076,895, 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  
Total amount is \$2,500,000 and as of June 30, 2022, Uni-President Development Corp. has paid \$2,250,000. The remainder will be paid 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 2021 and 2020. 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 2020. 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) 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

(1) 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 interests in PresiCarre Corp. from Carrefour Nederland BV and Carrefour France SAS for an estimated consideration of \$23,923,000 and \$5,075,000, respectively.

(2) To meet the operational needs, on July 27, 2022 and July 28, 2022, the Company’s subsidiary, President Chain Store Corp., acquired the land located at Biliu Sec., Beitun Dist., Taichung City and the land located in the Taoyuan Aerotropolis Industry Area for a consideration of \$719,436 and \$6,000,000, respectively, from non-related parties.

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, 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

December 31, 2021			
	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	\$ 112,406	27.68	\$ 3,111,398
USD : CNY	10,191	6.36	282,087
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD : NTD	64,769	27.68	1,792,806
USD : CNY	42,650	6.36	1,180,552

June 30, 2021			
	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	\$ 91,408	27.86	\$ 2,546,627
USD : CNY	8,537	6.46	237,841
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD : NTD	67,291	27.86	1,874,727
USD : CNY	48,262	6.46	1,344,579

(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 (loss) gain, 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, 2022 and 2021 amounted to (\$11,194), \$12,703, \$38,307 and \$9,338, 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, 2022 and 2021, 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, 2022 and 2021 would increase/decrease by \$56,945 and \$33,595, 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 \$34,276 and \$55,337 for the six-month periods ended June 30, 2022 and 2021, 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 \$41,145 and \$45,064 for the six-month periods ended June 30, 2022 and 2021, 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 \$72,622 and \$96,877, 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. During the six-month periods ended June 30, 2022 and 2021, 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 \$28,321 and \$25,415 for the six-month periods ended June 30, 2022 and 2021, 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:

	<u>For the six-month periods ended June 30,</u>	
	<u>2022</u>	<u>2021</u>
January 1	\$ 475, 718	\$ 487, 000
Expected credit (gains) losses	( 7, 482)	27, 377
Write-offs	( 9, 686)	( 18, 037)
Collection of write-offs	297	-
Effect of foreign exchange	5, 466	( 1, 154)
June 30	<u>\$ 464, 313</u>	<u>\$ 495, 186</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, 2022 and 2021.
- (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, 2022, December 31, 2021 and June 30, 2021, 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, 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

<u>December 31, 2021</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	\$ 24,530,062	\$ -	\$ -	\$ -
Short-term notes and bills payable	11,178,763	-	-	-
Notes payable (including related parties)	2,024,135	-	-	-
Accounts payable (including related parties)	39,377,254	-	-	-
Other payables	51,780,717	-	-	-
Lease liabilities (current and non-current)	14,554,473	15,628,877	58,448,376	4,184,424
Bonds payable (including current portion) (Note 1)	5,383,550	6,231,050	28,409,555	13,474,115
Long-term borrowings (including current portion) (Note 1)	904,043	8,788,933	4,657,884	-
Guarantee deposits received (including current portion) (Note 1) (Note 2)	1,511,866	3,003,900	1,255,371	1,592,311

June 30, 2021	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	More than 5 years
Non-derivative financial liabilities				
Short-term borrowings	\$ 33,143,138	\$ -	\$ -	\$ -
Short-term notes and bills payable	13,048,161	-	-	-
Notes payable (including related parties)	1,417,476	-	-	-
Accounts payable (including related parties)	34,184,630	-	-	-
Other payables	72,386,218	-	-	-
Lease liabilities (current and non-current)	15,824,505	15,188,979	58,856,244	4,290,731
Bonds payable (including current portion) (Note 1)	5,362,150	6,209,650	24,389,405	13,450,115
Long-term borrowings (including current portion) (Note 1)	540,053	3,919,070	6,178,860	-
Guarantee deposits received (including current portion) (Note 1) (Note 2)	1,290,705	3,157,141	1,168,639	1,682,819

(Note 1) Including principal and interest.

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

June 30, 2022	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	\$ 314	\$ -	\$ -	\$ -
December 31, 2021	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	\$ 4,093	\$ -	\$ -	\$ -
June 30, 2021	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	\$ 342	\$ -	\$ -	\$ -

(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, on-the-run Taiwan central government bonds 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

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, 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	\$ -	\$ 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>10,037,466</u>	<u>39,256</u>	<u>7,296,697</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>\$12,541,151</u>	<u>\$ 39,256</u>	<u>\$ 9,106,662</u>	<u>\$21,687,069</u>
Liabilities				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss:				
Forward foreign exchange contracts	\$ -	\$ 314	\$ -	\$ 314



<u>December 31, 2021</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>Assets</u>				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss:				
Forward foreign exchange contracts	\$ -	\$ 2,149	\$ -	2,149
Equity securities	728,464	-	1,727,541	2,456,005
Beneficiary certificates	1,761,162	-	5,403,443	7,164,605
Structured notes	<u>7,458,511</u>	<u>-</u>	<u>-</u>	<u>7,458,511</u>
	<u>9,948,137</u>	<u>2,149</u>	<u>7,130,984</u>	<u>17,081,270</u>
Financial assets at fair value through other comprehensive income:				
Equity securities	3,092,523	-	1,079,768	4,172,291
Beneficiary certificates	<u>-</u>	<u>-</u>	<u>874,253</u>	<u>874,253</u>
	<u>3,092,523</u>	<u>-</u>	<u>1,954,021</u>	<u>5,046,544</u>
	<u>\$13,040,660</u>	<u>\$ 2,149</u>	<u>\$ 9,085,005</u>	<u>\$22,127,814</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>\$ 4,093</u>	<u>\$ -</u>	<u>\$ 4,093</u>

June 30, 2021	Level 1	Level 2	Level 3	Total
<b>Assets</b>				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss:				
Forward foreign exchange contracts	\$ -	\$ 3,592	\$ -	3,592
Equity securities	746,977	-	1,506,205	2,253,182
Beneficiary certificates	2,816,621	-	4,757,215	7,573,836
Structured notes	6,595,387	-	-	6,595,387
	<u>10,158,985</u>	<u>3,592</u>	<u>6,263,420</u>	<u>16,425,997</u>
Financial assets at fair value through other comprehensive income:				
Equity securities	3,757,987	-	1,085,878	4,843,865
Beneficiary certificates	-	-	1,555,590	1,555,590
	<u>3,757,987</u>	<u>-</u>	<u>2,641,468</u>	<u>6,399,455</u>
	<u>\$13,916,972</u>	<u>\$ 3,592</u>	<u>\$ 8,904,888</u>	<u>\$22,825,452</u>
<b>Liabilities</b>				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss:				
Forward foreign exchange contracts	\$ -	\$ 342	\$ -	\$ 342

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	Structured notes
Market quoted price	Closing price	Net asset value	Deal terms

(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, 2022 and 2021, there was no transfer between Level 1 and Level 2.

G. The following chart is the movement of level 3 for the six-month periods ended June 30, 2022 and 2021:

For the six-month period ended June 30, 2022	Equity securities	Beneficiary certificates	Total
Balance at January 1	\$ 2,807,309	\$ 6,277,696	\$ 9,085,005
Acquisitions	65,552	780,741	846,293
Disposals	( 148,615)	( 1,023,953)	( 1,172,568)
Losses recognized in profit or loss	-	( 120,623)	( 120,623)
Gains (losses) recognized in other comprehensive income (loss)	29,344	( 110,511)	( 81,167)
Net currency exchange difference	88,109	461,613	549,722
Balance at June 30	<u>\$ 2,841,699</u>	<u>\$ 6,264,963</u>	<u>\$ 9,106,662</u>

For the six-month period ended June 30, 2021	Equity securities	Beneficiary certificates	Total
Balance at January 1	\$ 2,173,646	\$ 5,780,062	\$ 7,953,708
Acquisitions	514,026	608,317	1,122,343
Disposals	( 141,766)	( 365,595)	( 507,361)
(Losses) gains recognized in profit or loss	( 174)	417,198	417,024
Gains (losses) recognized in other comprehensive income (loss)	65,247	( 1,346)	63,901
Net currency exchange difference	( 18,896)	( 125,831)	( 144,727)
Balance at June 30	<u>\$ 2,592,083</u>	<u>\$ 6,312,805</u>	<u>\$ 8,904,888</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, 2022	December 31, 2021	June 30, 2021			June 30, 2022	December 31, 2021	June 30, 2021	
Non-derivative equity instrument:									
Unlisted shares	\$ 2,841,699	\$ 2,807,309	\$ 2,592,083	Market comparable companies	Price to book ratio and price-earnings ratio multiplier	7.05~20.77	7.05~20.77	6.42~36.33	The higher the multiplier, the higher the fair value
Beneficiary certificates	6,264,963	6,277,696	6,312,805	Net asset value	Not applicable				Not applicable

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,								
		2022				2021				
Input	Change	Recognized in profit or loss		Recognized in other comprehensive income		Recognized in profit or loss		Recognized in other comprehensive income		
		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%	\$ —	\$ —	\$ 18,360	(\$ 19,980)	\$ —	\$ —	\$ 17,820	(\$ 18,900)
Equity instrument	Not applicable	—			Not applicable				Not applicable	
Beneficiary certificates	Not applicable	—			Not applicable				Not applicable	

(4) Others

Some of the Group's operating sites are temporarily closed or have shortened its operating hours due to the impact of COVID-19 pandemic and preventive measures imposed by the government. In terms of epidemic prevention measures, the Group has implemented workplace hygiene management and continued managing relevant matters, such as implementing a staggered work schedule for employees in all its plants, in compliance with the "Guidelines for Enterprise Planning of Business Continuity in Response to the Coronavirus Disease 2019 (COVID-19)". Additionally, the Group continued to launch various promotions and assess the market demands for each product. The Group has sufficient working capital for its overall operations, and each operating department is operating as usual. However, the subsequent sales performance and the extent of actual impact would depend on the development of the pandemic situation.

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, 2022.

(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, 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>



	For the six-month period ended June 30, 2021					
	Feeds	Foods	General Investments	Convenience Stores	Circulation	Distribution
Revenue from external customers	\$ 8,497,295	\$ 69,398,130	\$ -	\$ 79,988,253	\$ 34,991,353	\$ 580,342
Revenue from internal customers	446,960	17,164,114	-	3,348,416	1,526,373	8,238,733
Segment revenue	<u>\$ 8,944,255</u>	<u>\$ 86,562,244</u>	<u>\$ -</u>	<u>\$ 83,336,669</u>	<u>\$ 36,517,726</u>	<u>\$ 8,819,075</u>
Segment income	<u>\$ 471,630</u>	<u>\$ 5,825,857</u>	<u>(\$ 122,111)</u>	<u>\$ 3,193,244</u>	<u>\$ 1,425,389</u>	<u>\$ 616,532</u>
Segment assets	<u>\$ 13,290,727</u>	<u>\$ 89,315,399</u>	<u>\$ 25,043,355</u>	<u>\$ 98,177,822</u>	<u>\$ 50,083,124</u>	<u>\$ 26,990,401</u>

	For the six-month period ended June 30, 2021					
	Packaging and Containers	Leisure Business Development	Pharmaceuticals	Others	Adjustment and Elimination	Consolidated
Revenue from external customers	\$ 12,498,009	\$ 1,245,247	\$ 1,388,774	\$ 24,210,457	\$ -	\$ 232,797,860
Revenue from internal customers	13,313,058	344,241	298,444	11,727,531	(56,407,870)	-
Segment revenue	<u>\$ 25,811,067</u>	<u>\$ 1,589,488</u>	<u>\$ 1,687,218</u>	<u>\$ 35,937,988</u>	<u>(\$ 56,407,870)</u>	<u>\$ 232,797,860</u>
Segment income	<u>\$ 869,478</u>	<u>\$ 35,955</u>	<u>\$ 246,840</u>	<u>\$ 1,033,650</u>	<u>\$ 708,919</u>	<u>\$ 14,305,383</u>
Segment assets	<u>\$ 36,994,775</u>	<u>\$ 21,383,702</u>	<u>\$ 11,822,268</u>	<u>\$ 69,369,850</u>		<u>\$ 442,471,423</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, 2022 accounted for 19% and 13% of the feeds segment and 22% and 30% of the foods segment, respectively. Revenue from external customers and segment revenue for the six-month period ended June 30, 2021 accounted for 17% and 16% of the feeds segment and 23% and 25% 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, 2022 and 2021 is provided as follows:

	For the six-month periods ended June 30,	
	2022	2021
Income of reportable segments	\$ 12,835,523	\$ 12,562,814
Income of other operating segments	1,240,280	1,033,650
Elimination of intersegment transactions	1,000,788	708,919
Interest income	964,949	868,358
Other income	2,328,893	1,971,724
Other gains and losses	( 388,770)	388,164
Finance costs	( 1,096,807)	( 1,059,158)
Investment income	1,278,502	2,559,468
Income before income tax	<u>\$ 18,163,358</u>	<u>\$ 19,033,939</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, 2022	June 30, 2021
Assets of reportable segments	\$ 402,038,338	\$ 373,101,573
Assets of other operating segments	72,616,369	69,369,850
Non-current assets held for sale, net	324,453	-
Investments accounted for under equity method	31,719,669	32,447,097
Unallocated items	30,839,495	34,044,321
Total assets	<u>\$ 537,538,324</u>	<u>\$ 508,962,841</u>

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Loans to others

For the six-month period ended June 30, 2022

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	Loan limit per entity	Maximum amount available for loan	Note
												Item	Value				
1	Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	Other receivables	Y	\$ 5,944,000	\$ 5,944,000	\$ 14,563	—	2	\$ -	Additional operating capital	\$ -	—	\$ -	\$ 152,238,634	\$ 152,238,634	(Note 2)
1	Cayman President Holdings Ltd.	Kai Yu (BVI) Investment Co., Ltd.	Other receivables	Y	5,944,000	5,944,000	-	—	2	-	Additional operating capital	-	—	-	152,238,634	152,238,634	(Note 2)
1	Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	Other receivables	Y	5,944,000	5,944,000	-	—	2	-	Additional operating capital	-	—	-	152,238,634	152,238,634	(Note 2)
1	Cayman President Holdings Ltd.	Uni-President Assets Holdings Ltd.	Other receivables	Y	594,400	594,400	-	—	2	-	Additional operating capital	-	—	-	152,238,634	152,238,634	(Note 2)
1	Cayman President Holdings Ltd.	Uni-President (Singapore) Pte. Ltd.	Other receivables	Y	594,400	594,400	-	—	2	-	Additional operating capital	-	—	-	152,238,634	152,238,634	(Note 2)
2	Kai Yu Investment Co., Ltd.	Uni-President Express Corp.	Other receivables	Y	999,000	100,000	10,000	0.88~1.44	2	-	Additional operating capital	-	—	-	4,978,881	4,978,881	(Note 3)
2	Kai Yu Investment Co., Ltd.	Kai Nan Investment Co., Ltd.	Other receivables	Y	700,000	650,000	475,860	0.88~1.54	2	-	Additional operating capital	-	—	-	4,978,881	4,978,881	(Note 3)
2	Kai Yu Investment Co., Ltd.	Tone Sang Construction Corp.	Other receivables	Y	300,000	300,000	200,000	1.67	2	-	Additional operating capital	-	—	-	4,978,881	4,978,881	(Note 3)
2	Kai Yu Investment Co., Ltd.	Tung Ho Development Corp.	Other receivables	Y	250,000	200,000	100,000	0.88~1.13	2	-	Additional operating capital	-	—	-	4,978,881	4,978,881	(Note 3)
2	Kai Yu Investment Co., Ltd.	Tung Lo Development Co., Ltd.	Other receivables	Y	220,000	220,000	204,500	0.88~1.27	2	-	Additional operating capital	-	—	-	4,978,881	4,978,881	(Note 3)
3	Kai Nan Investment Co., Ltd.	Uni-President Express Corp.	Other receivables	Y	151,000	151,000	-	—	2	-	Additional operating capital	-	—	-	561,867	561,867	(Note 3)
4	Uni-President Vender Corp.	Tone Sang Construction Corp.	Other receivables	Y	100,000	100,000	-	1.37	2	-	Additional operating capital	-	—	-	112,730	112,730	(Note 3)
5	Presco Netmarketing Inc.	Tone Sang Construction Corp.	Other receivables	Y	200,000	200,000	-	1.05~1.37	2	-	Additional operating capital	-	—	-	335,382	335,382	(Note 3)
6	President Fair Development Corp.	President Century Corp.	Other receivables	Y	37,000	37,000	36,500	0.88~1.13	2	-	Additional operating capital	-	—	-	500,000	4,107,281	(Note 14)
7	Uni-President Dream Parks Corp.	President Professional Baseball Team Corp.	Other receivables	Y	40,000	40,000	40,000	1.00~1.39	2	-	Additional operating capital	-	—	-	49,639	49,639	(Note 4)
8	President International Development Corp.	President Property Corp.	Other receivables	Y	500,000	500,000	-	—	2	-	Additional operating capital	-	—	-	500,000	5,585,416	(Note 5)
8	President International Development Corp.	President Life Sciences Co., Ltd.	Other receivables	Y	60,000	60,000	50,600	0.80~1.01	2	-	Additional operating capital	-	—	-	500,000	5,585,416	(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			
9	Ton Yu Investment Inc.	President Life Sciences Co., Ltd.	Other receivables	Y	\$ 60,000	\$ 60,000	\$ -	-	2	\$ -	Additional operating capital	\$ -	-	\$ 221,685	\$ 221,685	(Note 7)
10	Tung Guan Enterprises Co., Ltd.	Tung-Xiang Xin Yeh Corp.	Other receivables	Y	4,200	-	-	0.86	2	-	Additional operating capital	-	-	3,966	10,575	(Note 8)
11	President Pharmaceutical Corp.	President Being Corp.	Other receivables	Y	40,000	40,000	40,000	0.57~0.69	2	-	Additional operating capital	-	-	283,321	283,321	(Note 15)
12	Uni-President Enterprises China Holdings Ltd.	Uni-President Asia Holdings Ltd.	Other receivables	Y	595,474	595,474	-	-	2	-	Additional operating capital	-	-	6,106,678	24,426,714	(Note 9)
12	Uni-President Enterprises China Holdings Ltd.	Beijing President Enterprises Drinks Co., Ltd.	Other receivables	Y	297,737	297,737	-	-	2	-	Additional operating capital	-	-	6,106,678	24,426,714	(Note 9)
12	Uni-President Enterprises China Holdings Ltd.	Chengdu President Enterprises Food Co., Ltd.	Other receivables	Y	297,737	297,737	-	-	2	-	Additional operating capital	-	-	6,106,678	24,426,714	(Note 9)
12	Uni-President Enterprises China Holdings Ltd.	Zhengzhou President Enterprises Co., Ltd.	Other receivables	Y	297,737	297,737	-	-	2	-	Additional operating capital	-	-	6,106,678	24,426,714	(Note 9)
12	Uni-President Enterprises China Holdings Ltd.	Wuhan President Enterprises Food Co., Ltd.	Other receivables	Y	297,737	297,737	-	-	2	-	Additional operating capital	-	-	6,106,678	24,426,714	(Note 9)
12	Uni-President Enterprises China Holdings Ltd.	Guangzhou President Enterprises Co., Ltd.	Other receivables	Y	297,737	297,737	-	-	2	-	Additional operating capital	-	-	6,106,678	24,426,714	(Note 9)
12	Uni-President Enterprises China Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	Other receivables	Y	52,104	52,104	-	-	2	-	Additional operating capital	-	-	6,106,678	24,426,714	(Note 9)
13	Kai Yu (BVI) Investment Co., Ltd.	Cayman President Holdings Ltd.	Other receivables	Y	5,944,000	5,944,000	997,106	-	2	-	Additional operating capital	-	-	25,987,065	25,987,065	(Note 10)
13	Kai Yu (BVI) Investment Co., Ltd.	Uni-President Southeast Asia Holdings Ltd.	Other receivables	Y	2,972,000	2,972,000	6,538	-	2	-	Additional operating capital	-	-	25,987,065	25,987,065	(Note 10)
13	Kai Yu (BVI) Investment Co., Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	Other receivables	Y	2,972,000	2,972,000	-	-	2	-	Additional operating capital	-	-	25,987,065	25,987,065	(Note 10)
13	Kai Yu (BVI) Investment Co., Ltd.	Uni-President Assets Holdings Ltd.	Other receivables	Y	594,400	594,400	-	-	2	-	Additional operating capital	-	-	25,987,065	25,987,065	(Note 10)
13	Kai Yu (BVI) Investment Co., Ltd.	Uni-President (Singapore) Pte. Ltd.	Other receivables	Y	594,400	594,400	-	-	2	-	Additional operating capital	-	-	25,987,065	25,987,065	(Note 10)
14	Tait Marketing & Distribution Co., Ltd.	Tone Sang Construction Corp.	Other receivables	Y	100,000	100,000	100,000	0.88	2	-	Additional operating capital	-	-	426,182	426,182	(Note 6)
15	President-Kikkoman Zhenji Foods Co., Ltd.	Kunshan President Kikkoman Biotechnology Co., Ltd.	Other receivables	Y	45,150	44,363	-	3.50	2	-	Additional operating capital	-	-	558,067	558,067	(Note 11)
16	Chengdu Ton Yi Industrial Packing Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	288,358	288,358	288,358	3.37~3.52	2	-	Additional operating capital	-	-	395,002	395,002	(Note 12)
17	Ton Yi (China) Investment Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	1,042,527	887,257	754,168	3.37~3.52	2	-	Additional operating capital	-	-	11,912,505	11,912,505	(Note 12)

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17	Ton Yi (China) Investment Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	\$ 576,717	\$ 576,717	\$ 266,177	3.37~3.52	2	\$ -	Additional operating capital	\$ -	-	\$ 2,382,501	\$ 4,765,002	(Note 12)
17	Ton Yi (China) Investment Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	243,996	243,996	110,907	3.37~3.52	2	-	Additional operating capital	-	-	11,912,505	11,912,505	(Note 12)
17	Ton Yi (China) Investment Co., Ltd.	Tian Jin Ton Yi Industrial Co., Ltd.	Other receivables	Y	133,089	133,089	88,726	3.37~3.47	2	-	Additional operating capital	-	-	11,912,505	11,912,505	(Note 12)
17	Ton Yi (China) Investment Co., Ltd.	Wuxi Ton Yi Daiwa Industrial Co., Ltd.	Other receivables	Y	133,089	133,089	97,598	3.37	2	-	Additional operating capital	-	-	2,382,501	4,765,002	(Note 12)
17	Ton Yi (China) Investment Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	133,089	133,089	-	-	2	-	Additional operating capital	-	-	11,912,505	11,912,505	(Note 12)
17	Ton Yi (China) Investment Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	Other receivables	Y	133,089	133,089	-	-	2	-	Additional operating capital	-	-	11,912,505	11,912,505	(Note 12)
17	Ton Yi (China) Investment Co., Ltd.	Sichuan Ton Yi Industrial Co., Ltd.	Other receivables	Y	133,089	133,089	-	-	2	-	Additional operating capital	-	-	11,912,505	11,912,505	(Note 12)
17	Ton Yi (China) Investment Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	Other receivables	Y	133,089	133,089	-	-	2	-	Additional operating capital	-	-	11,912,505	11,912,505	(Note 12)
17	Ton Yi (China) Investment Co., Ltd.	Zhanjiang Ton Yi Industrial Co., Ltd.	Other receivables	Y	133,089	133,089	-	-	2	-	Additional operating capital	-	-	11,912,505	11,912,505	(Note 12)
17	Ton Yi (China) Investment Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	133,089	133,089	-	-	2	-	Additional operating capital	-	-	11,912,505	11,912,505	(Note 12)
17	Ton Yi (China) Investment Co., Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	Other receivables	Y	133,089	133,089	-	3.47	2	-	Additional operating capital	-	-	11,912,505	11,912,505	(Note 12)
18	Taizhou Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	266,177	266,177	266,177	3.52	2	-	Additional operating capital	-	-	301,951	603,901	(Note 12)
18	Taizhou Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Daiwa Industrial Co., Ltd.	Other receivables	Y	177,451	177,451	-	3.52	2	-	Additional operating capital	-	-	301,951	603,901	(Note 12)
18	Taizhou Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	133,089	133,089	53,235	2.37~2.47	2	-	Additional operating capital	-	-	1,509,753	1,509,753	(Note 12)
19	Zhangzhou Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	133,089	133,089	-	2.37~2.47	2	-	Additional operating capital	-	-	1,757,749	1,757,749	(Note 12)
20	Kunshan Ton Yi Industrial Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	Other receivables	Y	310,540	221,814	221,814	3.37~3.52	2	-	Additional operating capital	-	-	1,045,319	1,045,319	(Note 12)
20	Kunshan Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	133,089	133,089	133,089	3.52	2	-	Additional operating capital	-	-	209,064	418,128	(Note 12)
20	Kunshan Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	133,089	133,089	-	-	2	-	Additional operating capital	-	-	1,045,319	1,045,319	(Note 12)
20	Kunshan Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	88,726	-	-	3.52	2	-	Additional operating capital	-	-	1,045,319	1,045,319	(Note 12)

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21	Beijing Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	\$ 177,451	\$ 177,451	\$ 177,451	3.52	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 189,957	\$ 379,913	(Note 12)
21	Beijing Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	155,270	155,270	155,270	3.52	2	-	Additional operating capital	-	-	-	949,783	949,783	(Note 12)
21	Beijing Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	133,089	133,089	-	2.37~2.47	2	-	Additional operating capital	-	-	-	949,783	949,783	(Note 12)
22	Tian Jin Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	133,089	133,089	-	-	2	-	Additional operating capital	-	-	-	517,124	517,124	(Note 12)
23	Huizhou Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	133,089	133,089	-	-	2	-	Additional operating capital	-	-	-	1,129,814	1,129,814	(Note 12)
24	Chengdu Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	133,089	133,089	48,799	2.37	2	-	Additional operating capital	-	-	-	1,174,587	1,174,587	(Note 12)
25	Sichuan Ton Yi Industrial Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	Other receivables	Y	354,903	354,903	354,903	3.37~3.52	2	-	Additional operating capital	-	-	-	1,263,042	1,263,042	(Note 12)
25	Sichuan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	243,996	155,270	155,270	3.47~3.52	2	-	Additional operating capital	-	-	-	1,263,042	1,263,042	(Note 12)
25	Sichuan Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	133,089	133,089	31,054	2.37~2.47	2	-	Additional operating capital	-	-	-	1,263,042	1,263,042	(Note 12)
25	Sichuan Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	133,089	133,089	133,089	3.37	2	-	Additional operating capital	-	-	-	252,608	505,217	(Note 12)
26	Zhanjiang Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	310,540	243,996	243,996	3.37~3.52	2	-	Additional operating capital	-	-	-	796,279	796,279	(Note 12)
26	Zhanjiang Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	133,089	133,089	-	-	2	-	Additional operating capital	-	-	-	796,279	796,279	(Note 12)
27	Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Ton Yi Daiwa Industrial Co., Ltd.	Other receivables	Y	319,412	310,540	310,540	3.37~3.52	2	-	Additional operating capital	-	-	-	463,149	926,299	(Note 12)
27	Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	155,270	155,270	155,270	3.37~3.52	2	-	Additional operating capital	-	-	-	463,149	926,299	(Note 12)
27	Jiangsu Ton Yi Tinplate Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	133,089	133,089	133,089	3.52	2	-	Additional operating capital	-	-	-	463,149	926,299	(Note 12)
28	Wuhan President Packing Ind. Corp.	ShangHai President Packaging Ind., Corp.	Other receivables	Y	45,150	44,363	44,363	3.30~3.45	2	-	Additional operating capital	-	-	-	164,983	164,983	(Note 3)
29	Guangzhou President Packaging Ind. Corp.	ShangHai President Packaging Ind., Corp.	Other receivables	Y	22,575	22,181	-	3.30~3.45	2	-	Additional operating capital	-	-	-	25,917	25,917	(Note 3)
30	Changsha President Packaging Ind. Corp.	ShangHai President Packaging Ind., Corp.	Other receivables	Y	27,090	26,618	-	3.30	2	-	Additional operating capital	-	-	-	32,762	32,762	(Note 3)
31	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (TianJin) Co., Ltd	Other receivables	Y	2,257,492	2,218,142	1,676,580	3.00	2	-	Additional operating capital	-	-	-	59,358,471	59,358,471	(Note 2)

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31	Uni-President Enterprises (China) Investment Corp.	Shijiazhuang President Enterprises Co., Ltd.	Other receivables	Y	\$ 2,257,492	\$ 1,996,328	\$ 487,361	3.00	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 59,358,471	\$ 59,358,471	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Beijing President Enterprises Drinks Co., Ltd.	Other receivables	Y	1,805,994	1,774,514	1,562,114	3.00	2	-	Additional operating capital	-	-	-	59,358,471	59,358,471	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Uni-President Trading (Kunshan) Co., Ltd.	Other receivables	Y	1,805,994	1,774,514	1,373,508	3.00	2	-	Additional operating capital	-	-	-	59,358,471	59,358,471	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Shanxi President Enterprises Co., Ltd.	Other receivables	Y	1,805,994	1,774,514	1,035,577	3.00	2	-	Additional operating capital	-	-	-	59,358,471	59,358,471	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Jiangsu President Enterprises Co., Ltd.	Other receivables	Y	1,354,495	1,330,885	563,608	3.00	2	-	Additional operating capital	-	-	-	59,358,471	59,358,471	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Chengdu President Enterprises Food Co., Ltd.	Other receivables	Y	1,354,495	1,330,885	340,772	3.00	2	-	Additional operating capital	-	-	-	59,358,471	59,358,471	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Hutubi) Tomato Products Technology Co., Ltd.	Other receivables	Y	1,354,495	1,330,885	414,150	3.00	2	-	Additional operating capital	-	-	-	59,358,471	59,358,471	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Inner Mongolia) Co., Ltd.	Other receivables	Y	1,354,495	1,330,885	488,839	3.00	2	-	Additional operating capital	-	-	-	59,358,471	59,358,471	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Other receivables	Y	1,354,495	1,330,885	106,437	3.00	2	-	Additional operating capital	-	-	-	59,358,471	59,358,471	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Other receivables	Y	1,128,746	1,109,071	527,698	3.00	2	-	Additional operating capital	-	-	-	59,358,471	59,358,471	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Shaanxi President Enterprises Co., Ltd.	Other receivables	Y	1,128,746	1,109,071	295,769	3.00	2	-	Additional operating capital	-	-	-	59,358,471	59,358,471	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Baiyin President Enterprises Co., Ltd.	Other receivables	Y	902,997	887,257	634,741	3.00	2	-	Additional operating capital	-	-	-	59,358,471	59,358,471	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Changchun President Enterprises Co., Ltd.	Other receivables	Y	902,997	887,257	462,434	3.00	2	-	Additional operating capital	-	-	-	59,358,471	59,358,471	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Xuzhou President Enterprises Co., Ltd.	Other receivables	Y	902,997	887,257	278,165	3.00	2	-	Additional operating capital	-	-	-	59,358,471	59,358,471	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Kunshan President Enterprises Food Co., Ltd.	Other receivables	Y	902,997	887,257	228,410	3.00	2	-	Additional operating capital	-	-	-	59,358,471	59,358,471	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Harbin President Enterprises Co., Ltd.	Other receivables	Y	451,498	443,628	379,698	3.00	2	-	Additional operating capital	-	-	-	59,358,471	59,358,471	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Uni-President Shanghai Managment Consulting Co., Ltd.	Other receivables	Y	451,498	443,628	151,332	3.00	2	-	Additional operating capital	-	-	-	59,358,471	59,358,471	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Wuhan President Enterprises Food Co., Ltd.	Other receivables	Y	451,498	443,628	123,144	3.00	2	-	Additional operating capital	-	-	-	59,358,471	59,358,471	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Zhengzhou President Enterprises Co., Ltd.	Other receivables	Y	451,498	443,628	26,667	3.00	2	-	Additional operating capital	-	-	-	59,358,471	59,358,471	(Note 2)

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31	Uni-President Enterprises (China) Investment Corp.	Hangzhou President Enterprises Co., Ltd.	Other receivables	Y	\$ 451,498	\$ 443,628	\$ 64,860	3.00	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 59,358,471	\$ 59,358,471	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Guangzhou President Enterprises Co., Ltd.	Other receivables	Y	361,199	354,903	222,213	3.00	2	-	Additional operating capital	-	-	-	59,358,471	59,358,471	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Hefei President Enterprises Co., Ltd.	Other receivables	Y	270,899	266,177	5,246	3.00	2	-	Additional operating capital	-	-	-	59,358,471	59,358,471	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Changsha President Enterprises Co., Ltd.	Other receivables	Y	270,899	266,177	11,199	3.00	2	-	Additional operating capital	-	-	-	59,358,471	59,358,471	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Henan President Enterprises Co., Ltd.	Other receivables	Y	270,899	266,177	-	3.00	2	-	Additional operating capital	-	-	-	59,358,471	59,358,471	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Fuzhou President Enterprises Co., Ltd.	Other receivables	Y	270,899	266,177	57,389	3.00	2	-	Additional operating capital	-	-	-	59,358,471	59,358,471	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Kunming President Enterprises Food Co., Ltd.	Other receivables	Y	270,899	266,177	47,047	3.00	2	-	Additional operating capital	-	-	-	59,358,471	59,358,471	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Shenyang President Enterprises Co., Ltd.	Other receivables	Y	270,899	266,177	39,799	3.00	2	-	Additional operating capital	-	-	-	59,358,471	59,358,471	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Xinjiang President Enterprises Food Co., Ltd.	Other receivables	Y	270,899	266,177	42,830	3.00	2	-	Additional operating capital	-	-	-	59,358,471	59,358,471	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	270,899	266,177	36,175	3.00	2	-	Additional operating capital	-	-	-	59,358,471	59,358,471	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Ningxia Uni-President Enterprises Co., Ltd.	Other receivables	Y	270,899	266,177	-	3.00	2	-	Additional operating capital	-	-	-	59,358,471	59,358,471	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Wuxue President Mineral Water Co., Ltd.	Other receivables	Y	180,599	177,451	101,727	3.00	2	-	Additional operating capital	-	-	-	59,358,471	59,358,471	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Bama President Mineral Water Co., Ltd.	Other receivables	Y	135,450	133,089	94,137	3.00	2	-	Additional operating capital	-	-	-	59,358,471	59,358,471	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Uni-President Shanghai Pearly Century Co., Ltd.	Other receivables	Y	90,300	88,726	23,867	3.00	2	-	Additional operating capital	-	-	-	59,358,471	59,358,471	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Hainan President Enterprises Co., Ltd.	Other receivables	Y	90,300	88,726	-	3.00	2	-	Additional operating capital	-	-	-	59,358,471	59,358,471	(Note 2)



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31	Uni-President Enterprises (China) Investment Corp.	Akesu President Enterprises Co., Ltd.	Other receivables	Y	\$ 90,300	\$ 88,726	\$ -	3.00	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 59,358,471	\$ 59,358,471	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Guiyang President Enterprises Co., Ltd.	Other receivables	Y	90,300	88,726	-	3.00	2	-	Additional operating capital	-	-	-	59,358,471	59,358,471	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Hunan President Enterprises Co., Ltd.	Other receivables	Y	90,300	88,726	-	3.00	2	-	Additional operating capital	-	-	-	59,358,471	59,358,471	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	President (Shanghai) Trading Co., Ltd.	Other receivables	Y	90,300	88,726	-	3.00	2	-	Additional operating capital	-	-	-	59,358,471	59,358,471	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Shanghai) Co., Ltd.	Other receivables	Y	90,300	88,726	-	3.00	2	-	Additional operating capital	-	-	-	59,358,471	59,358,471	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Chongqing President Enterprises Co., Ltd.	Other receivables	Y	90,300	88,726	-	3.00	2	-	Additional operating capital	-	-	-	59,358,471	59,358,471	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Nanchang President Enterprises Co., Ltd.	Other receivables	Y	90,300	88,726	-	3.00	2	-	Additional operating capital	-	-	-	59,358,471	59,358,471	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Other receivables	Y	90,300	88,726	-	3.00	2	-	Additional operating capital	-	-	-	59,358,471	59,358,471	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Taizhou President Enterprises Co., Ltd.	Other receivables	Y	90,300	88,726	-	3.00	2	-	Additional operating capital	-	-	-	59,358,471	59,358,471	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	President (Kunshan) Real Estate Development Co., Ltd.	Other receivables	Y	90,300	88,726	-	3.00	2	-	Additional operating capital	-	-	-	59,358,471	59,358,471	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Kunshan) Food Technology Co., Ltd.	Other receivables	Y	90,300	88,726	-	3.00	2	-	Additional operating capital	-	-	-	59,358,471	59,358,471	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Yantai Tongli Beverage Industries Co., Ltd.	Other receivables	Y	90,300	88,726	-	3.00	2	-	Additional operating capital	-	-	-	59,358,471	59,358,471	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Zhanjiang President Enterprises Co., Ltd.	Other receivables	Y	45,150	44,363	-	3.00	2	-	Additional operating capital	-	-	-	59,358,471	59,358,471	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Nanning President Enterprises Co., Ltd.	Other receivables	Y	45,150	44,363	-	3.00	2	-	Additional operating capital	-	-	-	59,358,471	59,358,471	(Note 2)
32	Uni-President (Vietnam) Co., Ltd.	Uni-President Vietnam Aquatic Breeding Co., Ltd.	Other receivables	Y	382,957	382,957	158,659	3.90~4.10	2	-	Additional operating capital	-	-	-	1,021,218	9,027,744	(Note 2)
32	Uni-President (Vietnam) Co., Ltd.	Tribeco Binh Duong Co., Ltd.	Other receivables	Y	255,305	255,305	-	3.90~4.10	2	-	Additional operating capital	-	-	-	1,021,218	9,027,744	(Note 2)
32	Uni-President (Vietnam) Co., Ltd.	North Tribeco Co., Ltd.	Other receivables	Y	255,305	255,305	-	3.90~4.10	2	-	Additional operating capital	-	-	-	1,021,218	9,027,744	(Note 2)
33	Uni-President (Philippines) Corp.	Uni-President Land Corp.	Long-term notes and accounts receivable	Y	307,323	300,373	300,373	5.50	2	-	Investment	-	-	-	351,415	351,415	(Note 2)
34	Zhongshan President Enterprises Co., Ltd.	President (Sanghai) Health Product Trading Company Ltd.	Other receivables	Y	90,300	88,726	-	-	2	-	Additional operating capital	-	-	-	470,368	470,368	(Note 16)

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				
35	Shanghai Songjiang President Enterprises Co., Ltd.	Tait Marketing & Distribution (Shanghai) Co., Ltd.	Other receivables	Y	\$ 9,030	\$ 4,436	\$ 4,436	3.33~3.47	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 123,578	\$ 123,578	(Note 2)
36	Uni-President Enterprises (Shanghai) Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	451,498	443,628	189,572	3.00	2	-	Additional operating capital	-	-	-	1,759,948	1,759,948	(Note 2)
37	North Tribeco Co., Ltd.	Tribeco Binh Duong Co., Ltd.	Other receivables	Y	255,305	255,305	-	3.90~4.10	2	-	Additional operating capital	-	-	-	424,424	424,424	(Note 13)
38	Akesu President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	902,997	887,257	485,322	3.00	2	-	Additional operating capital	-	-	-	2,822,559	2,822,559	(Note 2)
39	Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,805,994	1,774,514	-	3.00	2	-	Additional operating capital	-	-	-	13,991,399	13,991,399	(Note 2)
40	Chongqing President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	902,997	887,257	662,603	3.00	2	-	Additional operating capital	-	-	-	5,223,004	5,223,004	(Note 3)
41	Taizhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	902,997	887,257	599,644	3.00	2	-	Additional operating capital	-	-	-	4,459,954	4,459,954	(Note 2)
41	Taizhou President Enterprises Co., Ltd.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	356,684	350,466	-	3.00	2	-	Additional operating capital	-	-	-	4,459,954	4,459,954	(Note 2)
42	Kunshan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	902,997	887,257	-	3.00	2	-	Additional operating capital	-	-	-	14,974,525	14,974,525	(Note 2)
43	Fuzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,805,994	1,774,514	408,632	3.00	2	-	Additional operating capital	-	-	-	5,652,838	5,652,838	(Note 2)
44	Zhengzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,257,492	2,218,142	1,455,822	3.00	2	-	Additional operating capital	-	-	-	10,286,408	10,286,408	(Note 2)
44	Zhengzhou President Enterprises Co., Ltd.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	722,397	709,805	-	3.00	2	-	Additional operating capital	-	-	-	10,286,408	10,286,408	(Note 2)
45	Nanchang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,257,492	2,218,142	703,289	3.00	2	-	Additional operating capital	-	-	-	7,577,932	7,577,932	(Note 2)
45	Nanchang President Enterprises Co., Ltd.	Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Other receivables	Y	1,354,495	1,330,885	-	3.00	2	-	Additional operating capital	-	-	-	7,577,932	7,577,932	(Note 2)
46	Guangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,257,492	2,218,142	726,088	3.00	2	-	Additional operating capital	-	-	-	21,019,704	21,019,704	(Note 2)
46	Guangzhou President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	Other receivables	Y	451,498	443,628	-	3.00	2	-	Additional operating capital	-	-	-	21,019,704	21,019,704	(Note 2)
46	Guangzhou President Enterprises Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	Other receivables	Y	451,498	443,628	-	3.00	2	-	Additional operating capital	-	-	-	21,019,704	21,019,704	(Note 2)
46	Guangzhou President Enterprises Co., Ltd.	Hainan President Enterprises Co., Ltd.	Other receivables	Y	451,498	443,628	-	3.00	2	-	Additional operating capital	-	-	-	21,019,704	21,019,704	(Note 2)
47	Zhanjiang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	902,997	887,257	518,948	3.00	2	-	Additional operating capital	-	-	-	3,344,775	3,344,775	(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				
47	Zhanjiang President Enterprises Co., Ltd.	Hainan President Enterprises Co., Ltd.	Other receivables	Y	\$ 451,498	\$ 443,628	\$ -	3.00	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 3,344,775	\$ 3,344,775	(Note 2)
48	Changsha President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,805,994	1,774,514	348,557	3.00	2	-	Additional operating capital	-	-	-	6,888,223	6,888,223	(Note 2)
49	Nanning President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,805,994	1,774,514	1,018,758	3.00	2	-	Additional operating capital	-	-	-	7,242,702	7,242,702	(Note 2)
50	Hainan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	902,997	887,257	289,512	3.00	2	-	Additional operating capital	-	-	-	3,020,072	3,020,072	(Note 2)
51	Hefei President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,805,994	1,774,514	1,249,488	3.00	2	-	Additional operating capital	-	-	-	9,767,052	9,767,052	(Note 2)
52	Wuhan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,257,492	2,218,142	1,196,402	3.00	2	-	Additional operating capital	-	-	-	17,096,281	17,096,281	(Note 2)
53	Hunan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	451,498	443,628	224,938	3.00	2	-	Additional operating capital	-	-	-	866,479	866,479	(Note 2)
53	Hunan President Enterprises Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	Other receivables	Y	46,504	45,694	-	3.00	2	-	Additional operating capital	-	-	-	866,479	866,479	(Note 2)
54	Kunming President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,805,994	1,774,514	328,601	3.00	2	-	Additional operating capital	-	-	-	4,545,742	4,545,742	(Note 2)
55	Xinjiang President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,257,492	2,218,142	1,064,574	3.00	2	-	Additional operating capital	-	-	-	6,962,031	6,962,031	(Note 2)
56	Yantai Tongli Beverage Industries Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	361,199	354,903	251,835	3.00	2	-	Additional operating capital	-	-	-	1,287,898	1,287,898	(Note 2)
56	Yantai Tongli Beverage Industries Co., Ltd.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	225,749	221,814	-	3.00	2	-	Additional operating capital	-	-	-	1,287,898	1,287,898	(Note 2)
57	Ningxia Uni-President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,128,746	1,109,071	510,580	3.00	2	-	Additional operating capital	-	-	-	2,018,505	2,018,505	(Note 2)
58	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	902,997	887,257	-	3.00	2	-	Additional operating capital	-	-	-	10,408,365	10,408,365	(Note 2)
59	Shenyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	451,498	443,628	237,242	3.00	2	-	Additional operating capital	-	-	-	1,049,867	1,049,867	(Note 2)
60	Uni-President Enterprises (Kunshan) Food Technology Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	112,875	110,907	79,804	3.00	2	-	Additional operating capital	-	-	-	306,355	306,355	(Note 2)
61	Hangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,354,495	1,330,885	528,797	3.00	2	-	Additional operating capital	-	-	-	10,672,002	10,672,002	(Note 2)
62	President (Kunshan) Real Estate Development Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	451,498	443,628	3,992	3.00	2	-	Additional operating capital	-	-	-	1,115,452	1,115,452	(Note 2)
63	President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	225,749	221,814	118,155	3.00	2	-	Additional operating capital	-	-	-	487,603	487,603	(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				
64	Guiyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	\$ 902,997	\$ 887,257	\$ 381,261	3.00	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 3,643,677	\$ 3,643,677	(Note 2)
65	Henan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	902,997	887,257	422,027	3.00	2	-	Additional operating capital	-	-	-	9,234,592	9,234,592	(Note 2)
66	Jinan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	902,997	887,257	355,985	3.00	2	-	Additional operating capital	-	-	-	7,087,249	7,087,249	(Note 2)
67	President (Shanghai) Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	451,498	443,628	217,100	3.00	2	-	Additional operating capital	-	-	-	1,568,870	1,568,870	(Note 2)
68	Qingdao President Feed & Livestock Co., Ltd.	President (Sanghai) Health Product Trading Company Ltd.	Other receivables	Y	45,150	-	-	3.33~3.47	2	-	Additional operating capital	-	-	-	179,258	179,258	(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 1:29.72, CNY:NTD 1:4.436, VND:NTD 1:0.001277 and PHP:NTD 1:0.5406.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Provision of endorsements and guarantees to others

For the six-month period ended June 30, 2022

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, 2022	Actual amount drawn down	Amount of endorsements/guarantees secured with collateral	Ratio of accumulated endorsements/guarantee amount to net worth of the endorser/guarantor company	Limit on total amount of endorsements/guarantee	Provision of endorsements/guarantee by parent company to subsidiary	Provision of endorsements/guarantee by subsidiary to parent company	Provision of endorsements/guarantee to party in Mainland China	Note
		Company name													
0	Uni-President Enterprises Corp.	Kai Yu (BVI) Investment Co., Ltd.		2	\$ 56,729,100	\$ 21,000,000	\$ 21,000,000	\$ -	\$ -	19	\$ 113,458,199	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.		2	56,729,100	5,969,200	5,969,200	825,300	-	5	113,458,199	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Tone Sang Construction Corp.		2	56,729,100	2,100,000	2,100,000	702,000	-	2	113,458,199	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Tung Lo Development Co., Ltd.		2	56,729,100	1,500,000	1,500,000	-	-	1	113,458,199	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Kai Nan Investment Co., Ltd.		2	56,729,100	1,497,200	1,497,200	-	-	1	113,458,199	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	President Professional Baseball Team Corp.		2	56,729,100	60,000	60,000	-	-	-	113,458,199	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Kai Ya Food Co., Ltd.		2	56,729,100	50,000	50,000	-	-	-	113,458,199	Y	N	N	(Note 3)
1	Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.		2	76,119,317	14,860,000	14,860,000	-	-	20	76,119,317	N	N	N	(Note 4)
1	Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.		2	76,119,317	1,486,000	1,486,000	-	-	2	76,119,317	N	N	N	(Note 4)
2	President International Development Corp.	President (BVI) International Investment Holdings Ltd.		2	2,792,708	1,694,040	1,694,040	-	-	12	6,981,770	N	N	N	(Note 5)
3	President Tokyo Corp.	Uni-President Tc-Lease (Cayman) Corp.		2	1,500,000	47,552	47,552	33,940	-	6	1,500,000	N	N	N	(Note 6)
4	ScinoPharm Taiwan Ltd.	SciAnda (Changshu) Pharmaceuticals Ltd.		2	10,382,752	902,997	443,628	-	-	4	10,382,752	N	N	Y	(Note 7)

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, 2022	Actual amount drawn down	Amount of endorsements/guarantees secured with collateral	Ratio of accumulated endorsements/guarantee amount to net worth of the endorser/guarantor company	Limit on total amount of endorsements/guarantee	Provision of endorsements/guarantee by parent company to subsidiary	Provision of endorsements/guarantee by subsidiary to parent company	Provision of endorsements/guarantee to party in Mainland China	Note
		Company name													
5	President Century Corp.	President Fair Development Corp.		2	\$ 3,049,808	\$ 600,000	\$ 600,000	\$ -	\$ 600,000	39	\$ 3,812,260	N	N	N	(Note 8)

(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 1:29.72, CNY:NTD 1:4.436, VND:NTD 1:0.001277 and PHP:NTD 1:0.5406.

(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.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

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

June 30, 2022

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	\$ 92,024	-	\$ 92,024	—
Uni-President Enterprises Corp.	Grape King Bio Ltd.	—	5	11,851	1,582,109	8.00	1,582,109	—
Uni-President Enterprises Corp.	CDIB Partners Investment Holding Corp. etc.	—	5	27,005	250,344	-	250,344	—
	Bonds :							
Cayman President Holdings Ltd.	Fixed rate notes from CDBL Funding 1(USD)	—	3	-	1,485,943	-	-	—
Cayman President Holdings Ltd.	Fixed rate notes from CMB Financial Leasing Co., Ltd.(USD)	—	3	-	1,486,000	-	-	—
Cayman President Holdings Ltd.	Fixed rate notes from Guotai Junan Holdings Limited(USD)	—	3	-	891,600	-	-	—
Cayman President Holdings Ltd.	USD offshore bond issued by Bangkok Bank	—	3	-	300,308	-	-	—
Cayman President Holdings Ltd.	USD offshore bond issued by Goldman Sachs Finance Corp. etc.	—	3	-	442,057	-	-	—
Cayman President Holdings Ltd.	Gavin Investment Ltd.	—	6	-	296,190	-	-	—
	Beneficiary Certificates :							
Kai Yu Investment Co., Ltd.	UPAMC James Bond Money Market Fund	—	1	236	3,986	-	3,986	—
	Stock :							
Nanlien International Corp.	Union Chinese Corp. etc.	—	5	5,465	62,853	-	62,853	—
	Beneficiary Certificates :							
President International Development Corp.	Yuanta Daily Taiwan 50 Bear -1X ETF	—	1	10,427	62,562	-	62,562	—
President International Development Corp.	Purestone silks Investment Limited Partnership Fund	—	4	-	33,666	-	33,666	—
	Stock :							
President International Development Corp.	Tanvex Biologics Inc. etc.	—	1	6,152	324,069	-	324,069	—
President International Development Corp.	PSS Co., Ltd. etc.	—	4	33,951	594,574	-	594,574	—
President International Development Corp.	CDIB Partners Investment Holding Corp. etc.	—	5	28,707	414,931	-	414,931	—
Ton-Yi Industrial Corp.	JFE Holdings Inc.	—	5	250	78,007	0.04	78,007	—

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 :							
ScinoPharm Taiwan Ltd.	SYNGEN, Inc.	—	4	245	\$ -	7.40	\$ -	—
ScinoPharm Taiwan Ltd.	Tanvex Biologics, Inc.	Director	5	28,800	215,140	16.84	215,140	—
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	758,194	2.79	758,194	(Note 2)
President Chain Store Corp.	Duskin Co Ltd etc.	—	5	950	193,658	-	193,658	—
	Structured products :							
Sichuan Ton Yi Industrial Co., Ltd.	Fubon Bank (China) Co., Ltd. Structured Products	—	1	-	44,369	-	44,369	—
	Stock :							
President (B.V.I.) International Investment Holdings Ltd.	Sea Limited	—	1	3	5,961	-	5,961	—
President (B.V.I.) International Investment Holdings Ltd.	Insilico Medicine Cayman Topco C etc.	—	4	5,890	439,238	-	439,238	—
	Beneficiary Certificates :							
President (B.V.I.) International Investment Holdings Ltd.	MIDAS FUND L.P.	—	4	-	371,512	-	371,512	—
President (B.V.I.) International Investment Holdings Ltd.	WTT Global Life Science Capital Partners, L.P.	—	4	-	363,175	-	363,175	—
President (B.V.I.) International Investment Holdings Ltd.	Wuxi Healthcare Ventures II, L.P.	—	4	-	334,216	-	334,216	—
President (B.V.I.) International Investment Holdings Ltd.	Creacion Ventures I,L.P. etc.	—	4	216	4,479,849	-	4,479,849	—
President (B.V.I.) International Investment Holdings Ltd.	PIMCO INCOME FUNDS etc.	—	5	1,696	682,546	-	682,546	—
	Stock :							
President (B.V.I.) International Investment Holdings Ltd.	Xiang Lu Industries Ltd.	—	5	69,997	266,707	-	266,707	—
	Structured products :							
Uni-President Enterprises (China) Investment Corp.	Fubon Bank (China) Co., Ltd. Structured Products	—	1	-	1,371,474	-	1,371,474	—
Uni-President Enterprises (China) Investment Corp.	Bank of China Linked Structured Deposit	—	1	-	902,002	-	902,002	—
Uni-President Enterprises (China) Investment Corp.	Cathay United Bank Linked Structured Deposit	—	4	-	1,353,855	-	1,353,855	—
Uni-President Trading (Kunshan) Co., Ltd.	Fubon Bank (China) Co., Ltd. Structured Products	—	1	-	227,914	-	227,914	—
Uni-President Trading (Kunshan) Co., Ltd.	Fubon Bank (China) Co., Ltd. Structured Products	—	4	-	887,344	-	887,344	—
	Stock :							
Uni-President Assets Holdings Ltd. etc.	MET VM HOLDING PTE. LTD stock etc.	—	1	7,834	489,564	-	489,564	—
	Beneficiary Certificates :							
Uni-President Express Corp. etc.	UPAMC James Bond Money Market Fund etc.	—	1	166,970	2,767,768	-	2,767,768	—



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
	Structured products :							
Guangzhou President Enterprises Co., Ltd.etc.	Fubon Bank (China) Co., Ltd. Structured Products	—	1	-	\$ 2,043,501	-	\$ 2,043,501	—
	Bills Under Repurchase Agreement :							
President-Kikkoman Zhenji Foods Co., Ltd.	Reverse-repurchase Agreement	—	3	-	7,542	-	-	—
	Stock :							
Ton Yu Investment Inc. etc.	iMQ Technology Inc. etc.	—	4	2,270	26,340	-	26,340	—
President Global Crop. etc.	Cathay General Bank etc.	—	5	15,190	567,355	-	567,355	—

(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 1:29.72, CNY:NTD 1:4.436, VND:NTD 1:0.001277, PHP:NTD 1:0.5406 and KRW:NTD 1:0.022881.

(Note 2) 40,545 thousand shares (\$758,194) of outstanding common stock of President Securities Corp. which was recognized as "Financial assets at fair value through other comprehensive profit or loss - non-current" by President Chain Store Corp. was changed to be recognized as "Investments accounted for under equity method" when the group prepared the consolidated financial statements.

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

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

UNI-PRESIDENT ENTERPRISES CORP. 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, 2022

Table 4

Expressed in thousands of NTD

Investor	Type and name of securities	General ledger account (Note 1)	Name of the counterparty	Relationship	Beginning balance		Addition		Disposal			Other increase (decrease)		Ending balance		
					Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Sale Price	Book Value	Gain (loss) on disposal	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount
	Stock :															
Uni-President Enterprises Corp.	Uni-president Glass Industrial Co., Ltd	7	Cash capital increase	-	36,000	\$ 82,684	34,800	\$ 348,000	-	\$ -	\$ -	\$ -	( 34,800)	\$ 21,264	36,000	\$ 244,052
Uni-President Enterprises Corp.	Uni-President Express Corp.	7	Cash capital increase	-	1,000	( 37,214)	99,000	990,000	-	-	-	-	( 41,180)	100,000	911,606	
	Bonds :															
Cayman President Holdings Ltd.	Fixed rate note issued by CDBL Funding 2	3	-	-	-	553,600	-	-	-	602,096	( 594,650)	7,446	-	41,050	-	-
Cayman President Holdings Ltd.	Industrial and Commercial Bank of China (Macau) Limited CD negotiable certificate of deposit	3	-	-	-	830,400	-	-	-	894,305	( 891,688)	2,617	-	61,288	-	-
President Chain Store Hong Kong Holdings Limited	President Chain Store (Shanghai) Ltd.	7	Cash capital increase	-	-	293,362	-	354,902	-	-	-	-	( 175,367)	-	472,897	
Uni-President Enterprises (China) Investment Corp.	Structured products : Fubon Bank (China) Co., Ltd. Structured Products	1	-	-	-	2,210,277	-	-	-	936,838	( 920,527)	16,311	-	81,724	-	1,371,474
	Beneficiary Certificates :															
Uni-President Express Corp.	UPAMC James Bond Money Market Fund	1	-	-	-	-	28,076	474,000	( 3,493)	59,000	( 58,964)	36	-	339	24,583	415,375
President Information Corp.	FSITC Taiwan Money Market Fund	1	-	-	-	-	27,138	420,000	( 22,621)	350,138	( 350,000)	138	-	-	4,517	70,000
Qware Systems & Services Corp.	Eastspring Investments Well Pool Money Market Fund	1	-	-	28,384	390,000	38,767	533,000	( 46,211)	635,195	( 635,000)	195	-	137	20,940	288,137
Books.com. Co., Ltd.	Union Money Market Fund	1	-	-	-	-	84,649	1,130,000	( 73,418)	980,150	( 980,000)	150	-	21	11,231	150,021
Books.com. Co., Ltd.	Yuanta Wan Tai Money Market Fund	1	-	-	-	-	21,590	330,000	( 21,590)	330,038	( 330,000)	38	-	-	-	-
Chieh Shun Transport Corp.	UPAMC James Bond Money Market Fund	1	-	-	474	8,001	18,181	307,000	( 17,531)	296,034	( 295,999)	35	-	1	1,124	19,003
Uni-President Department Stores Corp.	JIH Sun Money Market Fund	1	-	-	2,266	33,961	58,153	872,090	( 54,112)	811,472	( 811,379)	93	-	-	6,307	94,672
President Drugstore Business Corp.	Taishin 1699 Money Market Fund	1	-	-	-	-	97,486	1,335,000	( 97,486)	1,335,144	( 1,335,000)	144	-	-	-	-
President Pharmaceutical Corp.	Taishin 1699 Money Market Fund	1	-	-	4,986	68,208	35,417	484,800	( 34,779)	476,067	( 475,964)	103	-	12	5,624	77,056

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	
	Structured products :																
Uni-President Trading (Kunshan) Co., Ltd.	Fubon Bank (China) Co., Ltd. Structured Products	4	-	-	-	\$ -	-	\$ -	887,255	-	\$ -	-	-	\$ -	89	\$ -	887,344

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

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

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

Exchange rates of foreign currencies for beginning balance as at January 1, 2022 were as follows: USD:NTD 1:27.68, CNY:NTD 1:4.355.

Additions, disposals and ending balance are translated using the exchange rates as at June 30, 2022: USD:NTD 1:29.72, CNY:NTD 1:4.436.

Gains and losses on disposal are translated using average exchange rates for the six-month period ended June 30, 2022: USD:NTD 1:28.76, CNY:NTD 1:4.435.

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, 2022

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	—
Uni-President Enterprises Corp.	Land of Ruiyuan, Yangmei Dist., Taoyuan City	March 2022	1,030,000	10% of price was paid	Big Casting Industries Co., Ltd.	—	—	—	—	-	(Note 2)	As a warehousing and logistics park and manufacturing plant for the Group	—
Uni-President Enterprises Corp.	Uni-President International Tower, Xinyi District, Taipei City	June 2022	2,964,764	Not yet paid (Note 5)	Universal Real Estate Development Co., Ltd. & Kung Ching International Development Co., Ltd.	—	—	—	—	-	(Note 3)	The need of shopping mall operation planning	—
Wisdom Distribution Services Corp.	Land of Xinhui, Anle Dist., Keelung City	November 2021	763,960	100% of price was paid	Shun Chuan Warehousing Corp.	—	—	—	—	-	(Note 4)	Overall planning of the operation	—

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

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

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

(Note 4) Refer to the appraised value and market price evaluated by Chang Xin Real Estate Appraiser Firm (total appraised value amounted to \$778,631).

(Note 5) This transaction was approved by the resolution of the board of directors on June 8, 2022, and the transaction contract was signed on July 4, 2022, and the payment will made in accordance with the payment terms of the real estate transaction contract.

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, 2022

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>
Uni-President Enterprises Corp.	Three office floors and thirty parking lots of Uni-President International Tower, Xinyi District, Taipei City	June 2022	October 2005	\$ 324,453	\$ 558,483	Not yet collected (Note 1)	(Note 1)	Universal Real Estate Development Co., Ltd. & Kung Ching International Development Co., Ltd.	—	The need of shopping mall operation planning	Refer to the appraised value and market price (Note 2)	—

(Note 1) This transaction was approved by the resolution of the board of directors on June 8, 2022, and the transaction contract was signed on July 4, 2022, and the collection of proceeds will be made in accordance with the collection terms of the real estate transaction contract.

As of June 30, 2022, assets related to aforementioned transactions were classified as “ Non-current assets held for sale.”

(Note 2) Refer to the appraised value and market price evaluated by Taiwan Dahua Real Estate Appraiser Firm (total appraised value amounted to \$3,514,847) and the appraised value and market price evaluated by Savills Real Estate Appraiser Firm (total appraised value amounted to \$3,353,401). The Company will acquire part of shopping mall of Uni-President International Tower from Universal Real Estate Development Co., Ltd. & Kung Ching International Development Co., Ltd. and will dispose part of office floor of Uni-President International Tower for Universal Real Estate Development Co., Ltd. & Kung Ching International Development Co., Ltd. Since the counterparties are the same, the transaction price of the two cases mentioned above will be consolidated settled, and it will be settled the difference of the land ownership holdings because the buildings are on the same land.

The transaction amount is the value of the office floors \$558,483 provided by the Company.

UNI-PRESIDENT ENTERPRISES CORP. 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, 2022

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)		
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	Note
Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	\$ 4,219,657	(19)	(Note 1)	\$ -	(Note 1)	\$ 1,162,025	20	-
Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	(Sales)	( 2,650,369)	(12)	(Note 1)	-	(Note 1)	415,636	7	-
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	( 1,958,287)	(9)	(Note 1)	-	(Note 1)	381,373	7	-
Uni-President Enterprises Corp.	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	( 1,828,611)	(8)	(Note 1)	-	(Note 1)	360,531	6	-
Uni-President Enterprises Corp.	Tung Hsyng Co.Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 691,730)	(3)	(Note 1)	-	(Note 1)	267,974	5	-
Uni-President Enterprises Corp.	Tung Yi Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 490,774)	(2)	(Note 1)	-	(Note 1)	171,495	3	-
Uni-President Enterprises Corp.	Tong Zhan Corporation Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 467,802)	(2)	(Note 1)	-	(Note 1)	120,469	2	-
Uni-President Enterprises Corp.	Tung Shun Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 463,462)	(2)	(Note 1)	-	(Note 1)	202,614	4	-
Uni-President Enterprises Corp.	Guan Chan Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 413,568)	(2)	(Note 1)	-	(Note 1)	164,646	3	-
Uni-President Enterprises Corp.	Uni-President Vendor Corp.	An investee company accounted for under the equity method	(Sales)	( 322,162)	(1)	(Note 1)	-	(Note 1)	57,875	1	-
Uni-President Enterprises Corp.	Fu Yi Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 291,782)	(1)	(Note 1)	-	(Note 1)	66,721	1	-
Uni-President Enterprises Corp.	Tung-Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 272,582)	(1)	(Note 1)	-	(Note 1)	100,734	2	-
Uni-President Enterprises Corp.	Jin Hui Food Corp	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 224,507)	(1)	(Note 1)	-	(Note 1)	81,989	1	-
Uni-President Enterprises Corp.	Uni-Wonder Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	( 219,251)	(1)	(Note 1)	-	(Note 1)	48,378	1	-
Uni-President Enterprises Corp.	Tung Ju Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 213,515)	(1)	(Note 1)	-	(Note 1)	90,344	2	-
Uni-President Enterprises Corp.	Kun Fu Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 181,367)	(1)	(Note 1)	-	(Note 1)	58,127	1	-
Uni-President Enterprises Corp.	Far-Tong Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 175,134)	(1)	(Note 1)	-	(Note 1)	40,138	1	-
Uni-President Enterprises Corp.	Yi Fa Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 123,973)	(1)	(Note 1)	-	(Note 1)	33,788	1	-
Uni-President Enterprises Corp.	Tung Che Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 107,932)	-	(Note 1)	-	(Note 1)	42,527	1	-
Uni-President Enterprises Corp.	Cheng-Fa Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 106,622)	-	(Note 1)	-	(Note 1)	32,198	1	-
Uni-President Enterprises Corp.	President Kikkoman Inc.	An investee company accounted for under the equity method	Purchases	529,552	4	(Note 1)	-	(Note 1)	( 78,661)	(4)	-
Uni-President Enterprises Corp.	President Nisshin Corp.	An investee company accounted for under the equity method	Purchases	337,275	2	(Note 1)	-	(Note 1)	( 79,447)	(4)	-
Uni-President Enterprises Corp.	Uni-President (Vietnam) Co., Ltd.	An investee company of Uni-President Southeast Asia Holdings Ltd. accounted for under the equity method	Purchases	164,868	1	(Note 1)	-	(Note 1)	( 12,417)	(1)	-
Uni-President Enterprises Corp.	TTET Union Corp.	An investee company accounted for under the equity method	Purchases	142,007	1	(Note 1)	-	(Note 1)	( 17,216)	(1)	-
Uni-President Enterprises Corp.	President Packaging Industrial Corp.	An investee company accounted for under the equity method	Purchases	129,368	1	(Note 1)	-	(Note 1)	( 27,081)	(1)	-
Nanlien International Corp.	Lien Bo Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 561,615)	(21)	Closes its accounts 35 days after the end of each month	-	—	231,629	64	-
Uni-President Vender Corp.	Uni-President Enterprises Corp.	The Company	Purchases	322,162	70	Closes its accounts 20 days after the end of each month	-	—	( 57,875)	(61)	-
Uni-President Dream Parks Corp.	Uni-President Enterprises Corp.	The Company	(Media revenue)	( 157,829)	(47)	Closes its accounts 45 days after the end of each month	-	—	60,094	60	-
Presco Netmarketing Inc.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	( 671,589)	(10)	Closes its accounts 60 days after the end of each month	-	—	49,676	6	-

Purchases/sales company	Name of the counterparty	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Description of transaction	Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		Note
							Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
Presco Netmarketing Inc.	Uni-President Enterprises Corp.	The Company	(Service revenue)	\$ 157,690	(2)	Closes its accounts 30 days after the end of each month	\$ -	-	\$ 32,135	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)	( 197,208)	(43)	Monthly payment	-	-	25,784	71	-
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)	( 186,059)	(41)	Monthly payment	-	-	2,123	6	-
Tait Marketing & Distribution Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	( 320,230)	(29)	Closes its accounts 20~70 days after the end of each month	-	-	130,370	52	-
President Nisshin Corp.	Uni-President Enterprises Corp.	The Company	(Sales)	( 337,275)	(27)	Closes its accounts 30 days after the end of each month	-	-	79,447	17	-
President Packaging Industrial Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	( 252,498)	(17)	Closes its accounts 15~60 days after the end of each month	-	-	89,638	18	-
President Packaging Industrial Corp.	Uni-President Enterprises Corp.	The Company	(Sales)	( 129,368)	(9)	Closes its accounts 30 days after the end of each month	-	-	27,081	5	-
President Kikkoman Inc.	Uni-President Enterprises Corp.	The Company	(Sales)	( 529,552)	(96)	Closes its accounts 25 days after the end of each month	-	-	78,661	98	-
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)	( 2,956,371)	(22)	50 days after shipping	-	-	766,657	35	-
Ton-Yi Industrial Corp.	TTET Union Corp.	An investee company accounted for under the equity method	(Sales)	( 181,136)	(1)	Closes its accounts 30 days after the end of each month	-	-	25,209	1	-
President Chain Store Corp.	Uni-President Enterprises Corp.	The Company	Purchases	8,006,555	14	Closes its accounts 30~45 days after the end of each month	-	-	( 1,903,929)	(10)	-
President Chain Store Corp.	Uni-President Superior Commissary Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	2,109,356	4	Closes its accounts 45 days after the end of each month	-	-	( 724,936)	(4)	-
President Chain Store Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	1,076,581	2	Closes its accounts 30 days after the end of each month	-	-	( 221,802)	(1)	-
President Chain Store Corp.	President Pharmaceutical Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	489,546	1	Closes its accounts 60~70 days after the end of each month	-	-	( 106,300)	(1)	-
President Chain Store Corp.	21 Century Co., Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	460,968	1	Closes its accounts 30~60 days after the end of each month	-	-	( 155,625)	(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	372,870	1	Closes its accounts 40 days after the end of each month	-	-	( 157,881)	(1)	-
President Chain Store Corp.	Lien Bo Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	334,231	1	Closes its accounts 10~54 days after the end of each month	-	-	( 106,713)	(1)	-
President Chain Store Corp.	Qware Systems & Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	331,209	1	Closes its accounts 40 days after the end of each month	-	-	( 128,847)	(1)	-
President Chain Store Corp.	Tait Marketing & Distribution Co., Ltd.	An investee company accounted for under the equity method	Purchases	320,230	1	Closes its accounts 20~70 days after the end of each month	-	-	( 130,370)	(1)	-
President Chain Store Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	268,322	-	Closes its accounts 60 days after the end of each month	-	-	( 89,337)	(1)	-
President Chain Store Corp.	President Packaging Industrial Corp.	An investee company accounted for under the equity method	Purchases	252,498	-	Closes its accounts 15~60 days after the end of each month	-	-	( 89,638)	(1)	-
President Chain Store Corp.	Kuang Chuan Diary Co., Ltd.	An investee company accounted for under the equity method	Purchases	214,506	-	Closes its accounts 30~65 days after the end of each month	-	-	( 116,698)	(1)	-
President Chain Store Corp.	Weilih Food Industrial Co., Ltd.	An investee company accounted for under the equity method	Purchases	131,966	-	Closes its accounts 30~60 days after the end of each month	-	-	( 43,253)	-	-
President Chain Store Corp.	Icash Payment Systems Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	105,947	-	Closes its accounts 60 days after the end of each month	-	-	( 17,554)	-	-
Tung Ang Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	( 1,076,581)	(36)	Closes its accounts 30 days after the end of each month	-	-	221,802	31	-
Tung Ang Enterprises Corp.	Tung Hsyung Co.Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 473,670)	(16)	Closes its accounts 60 days after the end of each week	-	-	187,874	26	-
Tung Ang Enterprises Corp.	Far-Tong Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 211,891)	(7)	Closes its accounts 28 days after the end of each week	-	-	49,736	7	-
Tung Ang Enterprises Corp.	Tung Ju Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 139,483)	(5)	Closes its accounts 56 days after the end of each week	-	-	55,930	8	-
Tung Ang Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	2,650,369	100	Closes its accounts 38 days after the end of each week	-	-	( 415,636)	(100)	-
Tun Hsyung Co., Ltd.	Presicarre Corp.	An investee company accounted for under the equity method	(Sales)	( 288,988)	(22)	Closes its accounts 70 days after the end of each month	-	-	136,043	23	-

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.	Wellcome Taiwan Co. Ltd	An associates company of Presicarre Corp. accounted for under the equity method	(Sales)	\$ 143,518	(11)	Closes its accounts 60 days after the end of each month	\$ -	-	\$ 78,051	13	-
Tun Hsyng Co., Ltd.	Uni-President Enterprises Corp.	The Company	Purchases	691,730	53	Closes its accounts 60 days after the end of each week	-	-	( 267,974)	(53)	-
Tun Hsyng Co., Ltd.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	473,670	36	Closes its accounts 60 days after the end of each week	-	-	( 187,874)	(37)	-
Tung Che Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	107,932	96	Closes its accounts 58 days after the end of each week	-	-	( 42,527)	(99)	-
Lien Bo Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	( 334,231)	(41)	Closes its accounts 10~54 days after the end of each month	-	-	106,713	33	-
Lien Bo Enterprises Corp.	Nanlien International Corp.	An investee company accounted for under the equity method	Purchases	561,615	68	Closes its accounts 35 days after the end of each month	-	-	( 231,629)	(71)	-
Tung Ju Enterprise Corp.	Presicarre Corp.	An investee company accounted for under the equity method	(Sales)	( 196,094)	(48)	Closes its accounts 70 days after the end of each month	-	-	107,536	50	-
Tung Ju Enterprise Corp.	Uni-President Enterprises Corp.	The Company	Purchases	213,515	52	Closes its accounts 65 days after the end of each week	-	-	( 90,344)	(53)	-
Tung Ju Enterprise Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	139,483	34	Closes its accounts 56 days after the end of each week	-	-	( 55,930)	(33)	-
Tong Shun Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	463,462	98	Closes its accounts 62 days after the end of each week	-	-	( 202,614)	(99)	-
Cheng-Fa Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	106,622	90	Closes its accounts 40 days after the end of each week	-	-	( 32,198)	(99)	-
Tung-Hsiang Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	272,582	83	Closes its accounts 49 days after the end of each week	-	-	( 100,734)	(90)	-
Tung Yi Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	490,774	97	Closes its accounts 50 days after the end of each week	-	-	( 171,495)	(99)	-
Fu Yi Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	291,782	98	Closes its accounts 27 days after the end of each week	-	-	( 66,721)	(97)	-
Ginfa Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	123,973	96	Closes its accounts 36 days after the end of each week	-	-	( 33,788)	(100)	-
Kun Fu Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	181,367	97	Closes its accounts 42 days after the end of each week	-	-	( 58,127)	(100)	-
Kai Ya Food Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	( 372,870)	(80)	Closes its accounts 40 days after the end of each month	-	-	157,881	86	-
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	348,897	51	67 days after invoice date	-	-	( 92,888)	(58)	-
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	223,877	33	Closes its accounts 30 days after the end of each month	-	-	( 35,844)	(22)	-
Changsha 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	Purchases	112,415	16	67 days after invoice date	-	-	( 30,941)	(19)	-
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	253,650	96	Closes its accounts 30 days after the end of each month	-	-	( 54,435)	(97)	-
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)	( 253,650)	(21)	Closes its accounts 30 days after the end of each month	-	-	54,435	22	-
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)	( 223,877)	(18)	Closes its accounts 30 days after the end of each month	-	-	35,844	15	-
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)	( 348,897)	(22)	67 days after invoice date	-	-	92,888	8	-
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	1,518,956	100	67 days after invoice date	-	-	( 481,485)	(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)	( 1,518,956)	(49)	67 days after invoice date	-	-	481,485	38	-



Purchases/sales company	Name of the counterparty	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		Note
							Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
Fujian 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)	\$ 112,415	(4)	67 days after invoice date	\$ -	-	\$ 30,941	2	-
Fujian Ton Yi Tinplate Co., Ltd.	Ton-Yi Industrial Corp.	An investee company accounted for under the equity method	Purchases	2,956,371	88	50 days after shipping	-	-	( 766,657)	(93)	-
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)	( 1,146,162)	(98)	25 days after invoice date	-	-	235,392	96	-
Zhejiang Ton Yi Industrial Co., Ltd.	Zhejiang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	( 702,116)	(85)	25 days after invoice date	-	-	113,713	88	-
Zhejiang 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)	( 120,593)	(15)	50% down payment/balance net 45 days	-	-	15,023	12	-
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)	( 687,132)	(89)	25 days after invoice date	-	-	74,221	85	-
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)	( 763,239)	(77)	25 days after invoice date	-	-	204,742	82	-
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)	( 991,309)	(72)	25 days after invoice date	-	-	245,869	71	-
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)	( 227,019)	(44)	25 days after invoice date	-	-	37,933	32	-
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)	( 1,045,054)	(98)	25 days after invoice date	-	-	272,663	98	-
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	106,704	14	15 days after invoice date	-	-	( 23,804)	(9)	-
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)	( 1,023,363)	(99)	25 days after invoice date	-	-	221,231	98	-
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)	( 233,605)	(89)	25 days after invoice date	-	-	23,651	85	-
President Drugstore Business Corp.	President Pharmaceutical Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	274,926	5	Closes its accounts 70 days after the end of each month	-	-	( 36,031)	(2)	-
Capital Inventory Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	( 129,515)	(68)	Closes its accounts 45~65 days after the end of each month	-	-	56,658	71	-
Wisdom Distribution Services Corp.	Books.com. Co., Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	(Service revenue)	( 155,340)	(7)	Closes its accounts 30~90 days after the end of each month	-	-	27,885	2	-
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	842,138	44	Closes its accounts 20 days after the end of each month	-	-	( 160,925)	(38)	-
Icash Payment Systems Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	( 105,947)	(23)	Closes its accounts 60 days after the end of each month	-	-	17,554	14	-
Icash Payment Systems Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	( 117,253)	(26)	Closes its accounts 60 days after the end of each month	-	-	65,712	53	-
President Collect Service Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Service cost	132,839	94	Closes its accounts 30 days after the end of each month	-	-	( 26,296)	(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	633,462	39	Closes its accounts 20 days after the end of each month	-	-	( 121,628)	(2)	-
Uni-Wonder Corporation	Tong Zhan Corporation Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	598,874	23	Closes its accounts 25 days after the end of each month	-	-	( 124,645)	(23)	-
Uni-Wonder Corporation	Uni-President Enterprises Corp.	The Company	Purchases	219,251	8	Closes its accounts 30 days after the end of each month	-	-	( 48,378)	(9)	-
Uni-Wonder Corporation	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	128,487	5	Closes its accounts 29 days after the end of each month	-	-	( 23,453)	(4)	-
21 Century Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	( 460,968)	(51)	Closes its accounts 30~60 days after the end of each month	-	-	155,625	62	-

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)	
President Transnet Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	\$ 268,322	(58)	Closes its accounts 60 days after the end of each month	\$ -	-	\$ 89,337	5	-
President Transnet Corp.	President Collect Service Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Service revenue)	( 132,839)	(2)	Closes its accounts 30 days after the end of each month	-	-	26,296	2	-
President Transnet Corp.	Chieh Shun Transport Corp.	An investee company of President Logistics International Co., Ltd. accounted for under the equity method	Service cost	340,156	7	Closes its accounts 40 days after the end of each month	-	-	( 81,887)	(4)	-
Uni-President Superior Commissary Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	( 2,109,356)	(97)	Closes its accounts 45 days after the end of each month	-	-	724,936	96	-
Uni-President Superior Commissary Corp.	Koasa Yamako Corp.	An investee company of President Chain Store Corp. is its director	Purchases	123,768	8	Closes its accounts 60 days after the end of each month	-	-	( 40,242)	(7)	-
Qware Systems & Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	( 331,209)	(40)	Closes its accounts 40 days after the end of each month	-	-	128,847	63	-
President Information Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	( 523,880)	(64)	Closes its accounts 45 days after the end of each month	-	-	166,923	51	-
President Pharmaceutical Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	( 489,546)	(40)	Closes its accounts 60~70 days after the end of each month	-	-	106,300	22	-
President Pharmaceutical Corp.	President Drugstore Business Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	( 274,926)	(23)	Closes its accounts 70 days after the end of each month	-	-	36,031	7	-
Retail Support International Corp.	Uni-Wonder Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	( 128,487)	(8)	Closes its accounts 29 days after the end of each month	-	-	23,453	9	-
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	449,873	47	Closes its accounts 20 days after the end of each month	-	-	( 91,525)	(49)	-
Retail Support International Corp.	Retail Support Taiwan Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Service cost	154,661	16	Closes its accounts 15~20 days after the end of each month	-	-	( 28,552)	(15)	-
Duskin Serve Taiwan Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	( 126,304)	(16)	Closes its accounts 15~60 days after the end of each month	-	-	40,175	18	-
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)	( 842,138)	(42)	Closes its accounts 20 days after the end of each month	-	-	160,925	40	-
President Logistics International Co., Ltd.	Uni-President Cold Chain Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	( 633,462)	(31)	Closes its accounts 20 days after the end of each month	-	-	121,628	31	-
President Logistics International Co., Ltd.	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	( 449,873)	(22)	Closes its accounts 20 days after the end of each month	-	-	91,525	23	-
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	730,188	38	Closes its accounts 20 days after the end of each month	-	-	( 138,077)	(37)	-
Retail Support Taiwan Corp.	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	( 154,661)	(80)	Closes its accounts 15~20 days after the end of each month	-	-	28,552	78	-
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)	( 730,188)	(65)	Closes its accounts 20 days after the end of each month	-	-	138,077	61	-
Chieh Shun Transport Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	( 340,156)	(30)	Closes its accounts 40 days after the end of each month	-	-	81,887	36	-
Guangzhou President Packaging Ind. Corp.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	( 101,046)	(89)	Closes its accounts 30 days after the end of each month	-	-	20,959	82	-
ShangHai President Packaging Ind., Corp.	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	( 114,655)	(56)	Closes its accounts 30 days after the end of each month	-	-	22,345	46	-
Uni-President (Thailand) Ltd.	Uni-President Marketing Co., Ltd.	An investee company of Uni-President (Thailand) Ltd. accounted for under the equity method	(Sales)	( 386,198)	(55)	Closes its accounts 60 days after the end of each month	-	-	152,895	66	-
Uni-President (Vietnam) Co., Ltd.	Uni-President Enterprises Corp.	The Company	(Sales)	( 164,868)	(3)	30 days after delivery	-	-	12,417	1	-
Uni-President (Vietnam) Co., Ltd.	Uni-President (Malaysia) SDN.BHD	An investee company of Uni-President (Vietnam) Co., Ltd. accounted for under the equity method	(Sales)	( 124,108)	(2)	Closes its accounts 60 days after the end of each month	-	-	21,178	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	124,108	99	Closes its accounts 60 days after the end of each month	-	-	( 21,178)	(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	386,198	98	Closes its accounts 60 days after the end of each month	-	-	( 152,895)	(99)	-

Purchases/sales company	Name of the counterparty	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Description of transaction	Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		Note
							Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
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	\$ 1,047,342	42	Closes its accounts 30 days after the end of each month	\$ -	—	(\$ 220,896)	(43)	-
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	783,717	32	Closes its accounts 30 days after the end of each month	-	—	( 296,823)	(58)	-
Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	428,027	17	Closes its accounts 30 days after the end of each month	-	—	( 41,250)	(8)	-
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)	( 396,076)	(87)	Closes its accounts 30 days after the end of each month	-	—	47,869	84	-
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	396,076	31	Closes its accounts 30 days after the end of each month	-	—	( 47,869)	(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	199,620	16	Closes its accounts 30 days after the end of each month	-	—	( 24,722)	(9)	-
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)	( 1,047,342)	(19)	Closes its accounts 30 days after the end of each month	-	—	220,896	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)	( 199,620)	(4)	Closes its accounts 30 days after the end of each month	-	—	24,722	5	-
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)	( 115,531)	(2)	Closes its accounts 30 days after the end of each month	-	—	20,991	4	-
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	1,146,162	31	25 days after invoice date	-	—	( 235,392)	(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	649,168	17	Closes its accounts 30 days after the end of each month	-	—	( 75,975)	(9)	-
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	227,019	6	25 days after invoice date	-	—	( 37,933)	(4)	-
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)	( 877,969)	(85)	Closes its accounts 30 days after the end of each month	-	—	248,249	84	-
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	991,309	99	25 days after invoice date	-	—	( 245,869)	(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	526,395	30	Closes its accounts 30 days after the end of each month	-	—	( 89,814)	(25)	-
Kunshan President Enterprises Food Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	( 110,948)	(23)	Closes its accounts 30 days after the end of each month	-	—	20,453	13	-
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)	( 423,462)	(14)	Closes its accounts 30 days after the end of each month	-	—	53,039	44	-
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	660,256	33	Closes its accounts 30 days after the end of each month	-	—	( 56,167)	(11)	-
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)	( 755,694)	(22)	Closes its accounts 30 days after the end of each month	-	—	79,934	48	-
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	258,111	12	Closes its accounts 30 days after the end of each month	-	—	( 75,925)	(11)	-
Harbin President Enterprises Co., Ltd.	Shenyang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	155,218	55	Closes its accounts 30 days after the end of each month	-	—	( 14,109)	(30)	-

Purchases/sales company	Name of the counterparty	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		Note
							Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
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)	\$ 2,180,615	(94)	Closes its accounts 30 days after the end of each month	\$ -	-	\$ 313,169	84	-
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)	( 660,256)	(5)	Closes its accounts 30 days after the end of each month	-	-	56,167	6	-
Guangzhou President Enterprises Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	423,462	5	Closes its accounts 30 days after the end of each month	-	-	( 53,039)	(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)	( 549,552)	(4)	Closes its accounts 30 days after the end of each month	-	-	51,274	5	-
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	489,136	6	Closes its accounts 30 days after the end of each month	-	-	( 74,707)	(3)	-
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)	( 209,428)	(2)	Closes its accounts 30 days after the end of each month	-	-	43,537	4	-
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	763,239	9	25 days after invoice date	-	-	( 204,742)	(9)	-
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	716,858	9	Closes its accounts 30 days after the end of each month	-	-	( 95,927)	(4)	-
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	687,132	8	25 days after invoice date	-	-	( 74,221)	(3)	-
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	648,575	8	Closes its accounts 30 days after the end of each month	-	-	( 68,772)	(3)	-
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	120,593	1	50% down payment/balance net 45 days	-	-	( 15,023)	(1)	-
Guangzhou President Enterprises Co., Ltd.	Guangzhou President Packaging Ind. Corp.	An investee company of Wuhan President Packing Ind. Corp. accounted for under the equity method	Purchases	101,046	1	Closes its accounts 30 days after the end of each month	-	-	( 20,959)	(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)	( 236,630)	(10)	Closes its accounts 30 days after the end of each month	-	-	63,461	50	-
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	398,482	25	Closes its accounts 30 days after the end of each month	-	-	( 37,115)	(8)	-
Nanchang President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	( 134,942)	(6)	Closes its accounts 30 days after the end of each month	-	-	36,554	29	-
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	344,938	22	Closes its accounts 30 days after the end of each month	-	-	( 39,818)	(8)	-
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)	( 489,136)	(23)	Closes its accounts 30 days after the end of each month	-	-	74,707	99	-
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	549,552	40	Closes its accounts 30 days after the end of each month	-	-	( 51,274)	(11)	-
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)	( 716,858)	(93)	Closes its accounts 30 days after the end of each month	-	-	95,927	98	-
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	702,116	100	25 days after invoice date	-	-	( 113,713)	(100)	-
Shenyang President Enterprises Co., Ltd.	Harbin President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	( 155,218)	(9)	Closes its accounts 30 days after the end of each month	-	-	14,109	7	-

Purchases/sales company	Name of the counterparty	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		Note
							Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
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)	\$ 134,194	(8)	Closes its accounts 30 days after the end of each month	\$ -	-	\$ 43,575	23	-
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	261,173	23	Closes its accounts 30 days after the end of each month	-	-	( 48,157)	(19)	-
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	155,056	14	Closes its accounts 30 days after the end of each month	-	-	( 27,555)	(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)	( 398,482)	(10)	Closes its accounts 30 days after the end of each month	-	-	37,115	17	-
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	236,630	10	Closes its accounts 30 days after the end of each month	-	-	( 63,461)	(9)	-
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)	( 374,212)	(10)	Closes its accounts 30 days after the end of each month	-	-	85,442	39	-
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	561,768	23	Closes its accounts 30 days after the end of each month	-	-	( 75,398)	(11)	-
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)	( 1,579,081)	(76)	Closes its accounts 30 days after the end of each month	-	-	395,557	81	-
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)	( 125,190)	(6)	Closes its accounts 30 days after the end of each month	-	-	26,100	5	-
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)	( 561,768)	(10)	Closes its accounts 30 days after the end of each month	-	-	75,398	18	-
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	374,212	11	Closes its accounts 30 days after the end of each month	-	-	( 85,442)	(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)	( 344,938)	(6)	Closes its accounts 30 days after the end of each month	-	-	39,818	10	-
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	134,942	4	Closes its accounts 30 days after the end of each month	-	-	( 36,554)	(3)	-
Wuhan President Enterprises Food Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	( 110,440)	(2)	Closes its accounts 30 days after the end of each month	-	-	34,700	8	-
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	284,381	8	Closes its accounts 30 days after the end of each month	-	-	( 69,064)	(6)	-
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	2,107,130	45	Closes its accounts 30 days after the end of each month	-	-	( 773,580)	(49)	-
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	1,579,081	34	Closes its accounts 30 days after the end of each month	-	-	( 395,557)	(25)	-
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)	( 649,168)	(75)	Closes its accounts 30 days after the end of each month	-	-	75,975	62	-
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)	( 177,462)	(5)	Closes its accounts 30 days after the end of each month	-	-	6,112	1	-
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)	( 113,509)	(4)	Closes its accounts 30 days after the end of each month	-	-	26,558	5	-
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	964,298	30	Closes its accounts 30 days after the end of each month	-	-	( 91,172)	(13)	-

Purchases/sales company	Name of the counterparty	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		Note
							Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
Beijing President Enterprises Drinks Co., Ltd.	Uni-President Enterprises (Inner Mongolia) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	\$ 107,234	(3)	Closes its accounts 30 days after the end of each month	\$ -	-	\$ 16,382	3	-
Beijing President Enterprises Drinks Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	1,023,363	32	25 days after invoice date	-	-	( 221,231)	(32)	-
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	177,462	46	Closes its accounts 30 days after the end of each month	-	-	( 6,112)	(7)	-
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)	( 964,298)	(69)	Closes its accounts 30 days after the end of each month	-	-	91,172	85	-
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	113,509	11	Closes its accounts 30 days after the end of each month	-	-	( 26,558)	(9)	-
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	233,605	23	25 days after invoice date	-	-	( 23,651)	(8)	-
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)	( 519,655)	(100)	Closes its accounts 30 days after the end of each month	-	-	82,719	100	-
Xinjiang President Enterprises Food Co., Ltd.	Sanxi President Enterprises Corp.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	574,412	25	Closes its accounts 30 days after the end of each month	-	-	( 127,861)	(19)	-
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	519,655	22	Closes its accounts 30 days after the end of each month	-	-	( 82,719)	(12)	-
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)	( 574,412)	(36)	Closes its accounts 30 days after the end of each month	-	-	127,861	78	-
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	125,190	11	Closes its accounts 30 days after the end of each month	-	-	( 26,100)	(6)	-
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	115,531	10	Closes its accounts 30 days after the end of each month	-	-	( 20,991)	(5)	-
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)	( 2,107,130)	(100)	Closes its accounts 30 days after the end of each month	-	-	773,580	100	-
Henan President Enterprises 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	343,064	21	Closes its accounts 30 days after the end of each month	-	-	( 186,225)	(30)	-
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)	( 783,717)	(7)	Closes its accounts 30 days after the end of each month	-	-	296,823	18	-
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)	( 258,111)	(2)	Closes its accounts 30 days after the end of each month	-	-	75,925	5	-
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	755,694	7	Closes its accounts 30 days after the end of each month	-	-	( 79,934)	(5)	-
Uni-President Trading (Kunshan) Co., Ltd.	President (Shanghai) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	( 153,154)	(1)	Closes its accounts 30 days after the end of each month	-	-	31,302	2	-
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	2,180,615	20	Closes its accounts 30 days after the end of each month	-	-	( 313,169)	(18)	-
Uni-President Trading (Kunshan) Co., Ltd.	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	2,037,083	19	Closes its accounts 30 days after the end of each month	-	-	( 270,341)	(15)	-
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	1,045,054	10	25 days after invoice date	-	-	( 272,663)	(15)	-

Purchases/sales company	Name of the counterparty	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Description of transaction	Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		Note
							Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
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	\$ 877,969	8	Closes its accounts 30 days after the end of each month	\$ -	—	(\$ 248,249)	(14)	-
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	613,896	6	Closes its accounts 30 days after the end of each month	-	—	( 58,785)	(3)	-
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	209,428	2	Closes its accounts 30 days after the end of each month	-	—	( 43,537)	(2)	-
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	166,298	2	Closes its accounts 30 days after the end of each month	-	—	( 34,620)	(2)	-
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	134,194	1	Closes its accounts 30 days after the end of each month	-	—	( 43,575)	(2)	-
Uni-President Trading (Kunshan) Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	110,948	1	Closes its accounts 30 days after the end of each month	-	—	( 20,453)	(1)	-
Uni-President Trading (Kunshan) Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	110,440	1	Closes its accounts 30 days after the end of each month	-	—	( 34,700)	(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)	( 166,298)	(61)	Closes its accounts 30 days after the end of each month	-	—	34,620	65	-
Uni-President Enterprises (Inner Mongolia) Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	107,234	67	Closes its accounts 30 days after the end of each month	-	—	( 16,382)	(37)	-
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)	( 155,056)	(99)	Closes its accounts 30 days after the end of each month	-	—	27,555	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)	( 261,173)	(83)	Closes its accounts 30 days after the end of each month	-	—	48,157	83	-
President (Shanghai) 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	Purchases	153,154	43	Closes its accounts 30 days after the end of each month	-	—	( 31,302)	(30)	-
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)	( 2,037,083)	(78)	Closes its accounts 30 days after the end of each month	-	—	270,341	82	-
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	(Sales)	( 428,027)	(16)	Closes its accounts 30 days after the end of each month	-	—	41,250	12	-
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	114,655	5	Closes its accounts 30 days after the end of each month	-	—	( 22,345)	(3)	-
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)	( 613,896)	(27)	Closes its accounts 30 days after the end of each month	-	—	58,785	16	-
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)	( 526,395)	(23)	Closes its accounts 30 days after the end of each month	-	—	89,814	24	-
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)	( 106,704)	(5)	15 days after invoice date	-	—	23,804	6	-

(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 1:29.72, CYN:NTD 1:4.436, VND:NTD 1:0.001277, TBH:NTD 1:0.8419); amounts of transactions of purchases and sales are translated using the average exchange rates for the six-month period ended June 30, 2022 (USD:NTD 1: 28.76, CYN:NTD 1: 4.435, VND:NTD 1: 0.001254, TBH:NTD 1: 0.8527).

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, 2022

Table 8

Expressed in thousands of NTD

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 Corp.	Uni-President Cold Chain Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Accounts receivable	\$ 1,162,025	7.78	\$ -	-	\$ 865,530	\$ -
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	415,636	15.16	-	-	415,636	-
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	381,373	9.52	-	-	375,741	-
Uni-President Enterprises Corp.	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Accounts receivable	360,531	9.59	-	-	339,122	-
Uni-President Enterprises Corp.	Tung Hsyng Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	267,974	5.71	-	-	129,256	-
Uni-President Enterprises Corp.	Tong Shun Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	202,614	4.80	-	-	77,021	-
Uni-President Enterprises Corp.	Tung Yi Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	171,495	6.09	-	-	88,075	-
Uni-President Enterprises Corp.	Guan Chan Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	164,646	5.36	-	-	92,437	-
Uni-President Enterprises Corp.	Tong Chan Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	120,469	8.22	-	-	84,512	-
Uni-President Enterprises Corp.	Tung-Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	100,734	5.83	-	-	52,976	-
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Other receivables	4,331,854	-	-	-	7,036	-
Uni-President Enterprises Corp.	President Securities Corp. etc.	An investee company accounted for under the equity method	Other receivables	789,106	-	-	-	-	-
Uni-President Enterprises Corp.	Ton-Yi Industrial Corp.	An investee company accounted for under the equity method	Other receivables	737,463	-	-	-	719,414	-
Uni-President Enterprises Corp.	Presco Netmarketing Inc.	An investee company accounted for under the equity method	Other receivables	716,151	-	-	-	711,119	-
Uni-President Enterprises Corp.	Nanlien International Corp.	An investee company accounted for under the equity method	Other receivables	700,395	-	-	-	686,752	-
Uni-President Enterprises Corp.	President International Development Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Other receivables	536,134	-	-	-	530,734	-
Uni-President Enterprises Corp.	TTET Union Corp.	An investee company accounted for under the equity method	Other receivables	376,597	-	-	-	369,591	-
Uni-President Enterprises Corp.	Presicarre Corp.	An investee company accounted for under the equity method	Other receivables	301,904	-	-	-	1,248	-
Uni-President Enterprises Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	266,606	-	-	-	266,606	-
Uni-President Enterprises Corp.	Uni-Wonder Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	154,387	-	-	-	154,244	-
Uni-President Enterprises Corp.	ScinoPharm Taiwan Ltd.	An investee company accounted for under the equity method	Other receivables	143,985	-	-	-	-	-



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.	Kai Nan Investment Co., Ltd.	An investee company accounted for under the equity method	Other receivables	\$ 476,104	-	\$ -	-	\$ -	-
Kai Yu Investment Co., Ltd.	President Entertainment Corp.	An investee company accounted for under the equity method	Other receivables	204,743	-	-	-	-	-
Kai Yu Investment Co., Ltd.	Tone Sang Construction Corp.	An investee company accounted for under the equity method	Other receivables	200,073	-	-	-	-	-
Kai Yu Investment Co., Ltd.	Tung Ho Development Corp.	An investee company accounted for under the equity method	Other receivables	100,241	-	-	-	-	-
Presco Netmarketing Inc.	Tone Sang Construction Corp.	An investee company accounted for under the equity method	Other receivables	200,000	-	-	-	-	-
Nanlien International Corp.	Lien Bo Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	231,629	6.22	-	-	-	-
Tait Marketing & Distribution Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	130,370	5.26	-	-	-	-
Tait Marketing & Distribution Co., Ltd.	Tone Sang Construction Corp.	An investee company accounted for under the equity method	Other receivables	100,039	-	-	-	-	-
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	766,657	7.92	-	-	203,605	-
Tung Ang Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	221,802	11.47	-	-	-	-
Tung Ang Enterprises Corp.	Tung Hsyng Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	187,874	5.34	-	-	-	-
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	997,106	-	-	-	-	-
Tung Hsyng Co., Ltd.	Presicarre Corp.	An investee company accounted for under the equity method	Accounts receivable	136,043	4.06	-	-	-	-
Lien Bo Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	106,713	6.48	-	-	-	-
Tung Ju Enterprise Corp.	Presicarre Corp.	An investee company accounted for under the equity method	Accounts receivable	107,536	4.38	-	-	-	-
Kai Ya Food Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	157,881	5.64	-	-	-	-
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	762,738	-	-	-	83	-
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	269,315	-	-	-	180	-
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	221,814	-	-	-	-	-
Ton Yi (China) Investment 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	113,961	-	-	-	-	-
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	235,392	9.88	-	-	144,929	-

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
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	\$ 359,140	-	\$ -	-	\$ -	-
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	158,301	-	-	-	50	-
Sichuan 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	133,984	-	-	-	-	-
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	113,713	14.92	-	-	75,554	-
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	244,231	-	-	-	-	-
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	204,742	9.50	-	-	123,231	-
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	245,869	9.83	-	-	133,501	-
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	266,437	-	-	-	-	-
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	272,663	8.45	-	-	129,684	-
Kunshan 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	225,262	-	-	-	-	-
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	135,934	-	-	-	-	-
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	221,231	12.28	-	-	144,580	-
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	181,766	-	-	-	-	-
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	158,241	-	-	-	-	-
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	288,632	-	-	-	-	-
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	Accounts receivable	481,485	7.25	-	-	100,023	-

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	
Jiangsu Ton Yi Tinplate 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	\$ 310,836	-	\$ -	-	\$ -	-	\$ -
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	155,415	-	-	-	-	-	-
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	133,807	-	-	-	-	-	-
Uni-President Superior Commissary Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	724,936	5.87	-	-	353,856	-	-
21 Century Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	155,625	5.83	-	-	155,401	-	-
President Pharmaceutical Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	106,300	9.07	-	-	14,179	-	-
President Information Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	166,923	4.45	-	-	49,201	-	-
Qware Systems & Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	128,847	5.39	-	-	73,623	-	-
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	160,925	9.86	-	-	-	-	-
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	121,628	10.78	-	-	-	-	-
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	138,077	10.69	-	-	-	-	-
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	152,895	5.15	-	-	-	-	-
Uni-President (Philippines) Corp.	Uni-President Land Corp.	An investee company of Uni-President Southeast Asia Ltd. accounted for under the equity method	Other receivables	300,373	-	-	-	-	-	-
Uni-President (Vietnam) Co., Ltd.	Uni-President Vietnam Aquatic Breeding Co., Ltd.	An investee company of Uni-President (Vietnam) Ltd. accounted for under the equity method	Other receivables	160,151	-	-	-	-	-	-
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	118,254	-	-	-	-	-	-
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	2,104,699	-	-	-	-	-	-
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	1,678,098	-	-	-	-	-	-
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	1,564,270	-	-	-	-	-	-
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	1,036,459	-	-	-	-	-	-

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.	Baiyin President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	\$ 635,269	-	\$ -	-	\$ -	-
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	564,079	-	-	-	-	-
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	528,144	-	-	-	-	-
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	489,262	-	-	-	-	-
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	487,783	-	-	-	-	-
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	462,820	-	-	-	-	-
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	414,500	-	-	-	-	-
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	380,019	-	-	-	-	-
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	341,249	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Shaanxi President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	295,993	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Xuzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	278,398	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Kunshan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	228,602	-	-	-	-	-
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	222,784	-	-	-	-	-
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	151,487	-	-	-	-	-
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	123,452	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	106,692	-	-	-	-	-

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.	Wuxue President Mineral Water Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	\$ 101,814	-	\$ -	-	\$ -	-
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	381,579	-	-	-	-	-
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	189,732	-	-	-	-	-
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	220,896	16.46	-	-	-	-
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	248,249	11.53	-	-	-	-
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	600,183	-	-	-	-	-
Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	270,341	12.48	-	-	-	-
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	408,962	-	-	-	-	-
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	313,169	16.39	-	-	-	-
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	529,296	-	-	-	-	-
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	726,634	-	-	-	-	-
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	703,885	-	-	-	-	-
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	519,381	-	-	-	-	-
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	348,861	-	-	-	-	-
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	395,557	12.98	-	-	-	-
Jinan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	356,336	-	-	-	-	-

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
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	\$ 1,197,334	-	\$ -	-	\$ -	-
President (Shanghai) Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	217,301	-	-	-	-	-
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	1,250,517	-	-	-	-	-
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	663,160	-	-	-	-	-
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	1,456,693	-	-	-	-	-
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	237,436	-	-	-	-	-
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	485,733	-	-	-	-	-
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	1,065,296	-	-	-	-	-
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	773,580	9.66	-	-	-	-
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	422,421	-	-	-	-	-
Shaanxi President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	127,861	8.89	-	-	-	-
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	296,823	10.56	-	-	-	-
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	252,045	-	-	-	-	-
Hunan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	225,126	-	-	-	-	-
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	328,901	-	-	-	-	-
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	1,019,602	-	-	-	-	-

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	
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	\$ 289,752	-	\$ -	-	\$ -	-	\$ -
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	511,005	-	-	-	-	-	-

(Note) Foreign currencies are translated into New Taiwan Dollars using the exchange rates as of report date.(USD:NTD 1:29.72, CYN:NTD 1:4.436, TBH:NTD 1:0.8419, VND:NTD 1:0.001277).

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Derivative financial instrument transactions

June 30, 2022

Table 9

Expressed in thousands of NTD

Company name	Derivative financial instruments	Contract amount (thousand dollars)			Book value
Uni-President Enterprises Corp.	Forward exchange contracts-buy USD sell NTD	USD	36,350	\$	38,967
Tait Marketing & Distribution Co., Ltd.	Forward exchange contracts-buy USD sell NTD	USD	795	(	46)
President Nisshin Corp.	Forward exchange contracts-buy USD sell NTD	USD	2,500		289
ScinoPharm Taiwan, Ltd.	Forward exchange contracts-buy NTD sell USD	USD	12,175	(	268)
President (B.V.I.) International Holdings Ltd.	Equity Linked Note	USD	1,000		29,720

(Note 1) For the six-month period ended June 30, 2022, the Company recognized a net gain of \$82,740 as a result of derivative financial instrument transactions.

(Note 2) For the six-month period ended June 30, 2022, the Company's subsidiaries recognized a net loss of \$11,487 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 1:29.72.



UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES  
Significant inter-company transactions during the reporting periods  
For the six-month period ended June 30, 2022

Table 10

Expressed in thousands of NTD

Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	General ledger account	Amount	Intercompany transactions		The percentage of consolidated total revenue or total assets (Note 4)
						Terms		
0	Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	1	Sales	\$ 4,219,657	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	1,162,025	-		-
0	Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	1	Shipping expenses	258,490	Closes its accounts 45 days after the end of each month		-
0	Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	1	Sales	2,650,369	Closes its accounts 38 days after the end of each week		1%
0	Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	1	Accounts receivable	415,636	-		-
0	Uni-President Enterprises Corp.	President Chain Store Corp.	1	Sales	1,958,287	Closes its accounts 30~45 days after the end of each month		1%
0	Uni-President Enterprises Corp.	President Chain Store Corp.	1	Accounts receivable	381,373	-		-
0	Uni-President Enterprises Corp.	President Chain Store Corp.	1	Other receivables	4,331,854	-		1%
0	Uni-President Enterprises Corp.	President Chain Store Corp.	1	Advertising expenses	100,302	Closes its accounts 35 days after the end of each month		-
0	Uni-President Enterprises Corp.	Retail Support International Corp.	1	Sales	1,828,611	Closes its accounts 30 days after the end of each month		1%
0	Uni-President Enterprises Corp.	Retail Support International Corp.	1	Accounts receivable	360,531	-		-
0	Uni-President Enterprises Corp.	Tung Hsyng Co., Ltd.	1	Sales	691,730	Closes its accounts 60 days after the end of each week		-
0	Uni-President Enterprises Corp.	Tung Hsyng Co., Ltd.	1	Accounts receivable	267,974	-		-
0	Uni-President Enterprises Corp.	Tung Yi Enterprises Corp.	1	Sales	490,774	Closes its accounts 50 days after the end of each week		-
0	Uni-President Enterprises Corp.	Tung Yi Enterprises Corp.	1	Accounts receivable	171,495	-		-
0	Uni-President Enterprises Corp.	Tong Shun Enterprises Corp.	1	Sales	463,462	Closes its accounts 62 days after the end of each week		-
0	Uni-President Enterprises Corp.	Tong Shun Enterprises Corp.	1	Accounts receivable	202,614	-		-
0	Uni-President Enterprises Corp.	Uni-President Vender Corp.	1	Sales	322,162	Closes its accounts 20 days after the end of each month		-
0	Uni-President Enterprises Corp.	Fu Yi Enterprises Corp.	1	Sales	291,782	Closes its accounts 27 days after the end of each week		-
0	Uni-President Enterprises Corp.	Tung-Hsiang Enterprises Corp.	1	Sales	272,582	Closes its accounts 49 days after the end of each week		-
0	Uni-President Enterprises Corp.	Tung-Hsiang Enterprises Corp.	1	Accounts receivable	100,734	-		-
0	Uni-President Enterprises Corp.	Uni-Wonder Corporation	1	Sales	219,251	Closes its accounts 30 days after the end of each month		-
0	Uni-President Enterprises Corp.	Uni-Wonder Corporation	1	Other receivables	154,387	-		-
0	Uni-President Enterprises Corp.	Tung Ju Enterprise Corp.	1	Sales	213,515	Closes its accounts 65 days after the end of each week		-
0	Uni-President Enterprises Corp.	Kun Fu Enterprises Corp.	1	Sales	181,367	Closes its accounts 42 days after the end of each week		-
0	Uni-President Enterprises Corp.	Yi Fa Enterprises Corp.	1	Sales	123,973	Closes its accounts 36 days after the end of each week		-
0	Uni-President Enterprises Corp.	Tung Che Enterprises Corp.	1	Sales	107,932	Closes its accounts 58 days after the end of each week		-

Intercompany transactions

Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	General ledger account	Amount	Terms	The percentage of consolidated total revenue or total assets (Note 4)
0	Uni-President Enterprises Corp.	Cheng-Fa Enterprises Corp.	1	Sales	\$ 106,622	Closes its accounts 40 days after the end of each week	-
0	Uni-President Enterprises Corp.	President Kikkoman Inc.	1	Purchase	529,552	Closes its accounts 25 days after the end of each month	-
0	Uni-President Enterprises Corp.	President Nisshin Corp.	1	Purchase	337,275	Closes its accounts 30 days after the end of each month	-
0	Uni-President Enterprises Corp.	Uni-President (Vietnam) Co., Ltd.	1	Purchase	164,868	30 days after delivery	-
0	Uni-President Enterprises Corp.	President Packaging Corp.	1	Purchase	129,368	Closes its accounts 30 days after the end of each month	-
0	Uni-President Enterprises Corp.	Uni-President Dream Parks Corp.	1	Advertising expenses	157,829	Closes its accounts 45 days after the end of each month	-
0	Uni-President Enterprises Corp.	Presco Netmarketing Inc.	1	Advertising expenses	157,690	Closes its accounts 30 days after the end of each month	-
0	Uni-President Enterprises Corp.	President Professional Baseball Team Corp.	1	Advertising expenses	149,200	Closes its accounts 30 days after the end of each month	-
0	Uni-President Enterprises Corp.	Ton-Yi Industrial Corp.	1	Other receivables	737,463	-	-
0	Uni-President Enterprises Corp.	Presco Netmarketing Inc.	1	Other receivables	716,151	-	-
0	Uni-President Enterprises Corp.	Nanlien International Corp.	1	Other receivables	700,395	-	-
0	Uni-President Enterprises Corp.	President International Development Corp.	1	Other receivables	536,134	-	-
0	Uni-President Enterprises Corp.	President Transnet Corp.	1	Other receivables	266,606	-	-
0	Uni-President Enterprises Corp.	ScinoPharm Taiwan Ltd.	1	Other receivables	143,985	-	-
1	Kai Yu Investment Co., Ltd.	Kai Nan Investment Co., Ltd.	3	Other receivables	476,104	-	-
1	Kai Yu Investment Co., Ltd.	President Entertainment Corp.	3	Other receivables	204,743	-	-
1	Kai Yu Investment Co., Ltd.	Tone Sang Construction Corp.	3	Other receivables	200,073	-	-
1	Kai Yu Investment Co., Ltd.	Tung Ho Development Corp.	3	Other receivables	100,241	-	-
2	Kai Yu (BVI) Investment Co., Ltd.	Cayman President Holdings Ltd.	3	Long-term account receivables and notes receivables	997,106	-	-
3	Nanlien International Corp.	Lien Bo Enterprises Corp.	3	Sales	561,615	Closes its accounts 35 days after the end of each month	-
3	Nanlien International Corp.	Lien Bo Enterprises Corp.	3	Accounts receivable	231,629	-	-
4	Presco Netmarketing Inc.	President Chain Store Corp.	3	Service revenue	671,589	Closes its accounts 60 days after the end of each month	-
4	Presco Netmarketing Inc.	Tone Sang Construction Corp.	3	Other receivables	200,000	-	-
5	Uni-President Development Corp.	Uni-President Department Stores Corp.	3	Rental income	186,059	Monthly payment	-
6	Tait Marketing & Distribution Co., Ltd.	President Chain Store Corp.	3	Sales	320,230	Closes its accounts 20~70 days after the end of each month	-
6	Tait Marketing & Distribution Co., Ltd.	President Chain Store Corp.	3	Accounts receivable	130,370	-	-
6	Tait Marketing & Distribution Co., Ltd.	Tone Sang Construction Corp.	3	Other receivables	100,039	-	-
7	President Packaging Corp.	President Chain Store Corp.	3	Sales	252,498	Closes its accounts 15~60 days after the end of each month	-

Intercompany transactions

Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	General ledger account	Amount	Intercompany transactions		The percentage of consolidated total revenue or total assets (Note 4)
						Terms		
8	Ton-Yi Industrial Corp.	Fujian Ton Yi Tinplate Co., Ltd.	3	Sales	\$ 2,956,371	50 days after shipping		1%
8	Ton-Yi Industrial Corp.	Fujian Ton Yi Tinplate Co., Ltd.	3	Accounts receivable	766,657	-		-
9	Tung Ang Enterprises Corp.	President Chain Store Corp.	3	Sales	1,076,581	Closes its accounts 30 days after the end of each month		-
9	Tung Ang Enterprises Corp.	President Chain Store Corp.	3	Accounts receivable	221,802	-		-
9	Tung Ang Enterprises Corp.	Tung Hsyng Co., Ltd.	3	Sales	473,670	Closes its accounts 60 days after the end of each week		-
9	Tung Ang Enterprises Corp.	Tung Hsyng Co., Ltd.	3	Accounts receivable	187,874	-		-
9	Tung Ang Enterprises Corp.	Tung Ju Enterprise Corp.	3	Sales	139,483	Closes its accounts 56 days after the end of each week		-
10	Lien Bo Enterprises Corp.	President Chain Store Corp.	3	Sales	334,231	Closes its accounts 10~54 days after the end of each month		-
10	Lien Bo Enterprises Corp.	President Chain Store Corp.	3	Accounts receivable	106,713	-		-
11	Kai Ya Food Co., Ltd.	President Chain Store Corp.	3	Sales	372,870	Closes its accounts 40 days after the end of each month		-
11	Kai Ya Food Co., Ltd.	President Chain Store Corp.	3	Accounts receivable	157,881	-		-
12	Ton Yi (China) Investment Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	762,738	-		-
12	Ton Yi (China) Investment Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Other receivables	269,315	-		-
12	Ton Yi (China) Investment Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	3	Other receivables	221,814	-		-
12	Ton Yi (China) Investment Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	3	Other receivables	113,961	-		-
13	Chengdu Ton Yi Industrial Packing Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	288,632	-		-
14	Wuxi Ton Yi Industrial Packing Co., Ltd.	Chengdu Ton Yi Industrial Packing Co., Ltd.	3	Sales	253,650	Closes its accounts 30 days after the end of each month		-
14	Wuxi Ton Yi Industrial Packing Co., Ltd.	Changsha Ton Yi Industrial Co., Ltd.	3	Sales	223,877	Closes its accounts 30 days after the end of each month		-
15	Jiangsu Ton Yi Tinplate Co., Ltd.	Changsha Ton Yi Industrial Co., Ltd.	3	Sales	348,897	67 days after invoice date		-
15	Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Tonyi Daiwa Industrial Co., Ltd.	3	Other receivables	310,836	-		-
15	Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	155,415	-		-
15	Jiangsu Ton Yi Tinplate Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Other receivables	133,807	-		-
16	Fujian Ton Yi Tinplate Co., Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	3	Sales	1,518,956	67 days after invoice date		1%
16	Fujian Ton Yi Tinplate Co., Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	3	Accounts receivable	481,485	-		-
16	Fujian Ton Yi Tinplate Co., Ltd.	Changsha Ton Yi Industrial Co., Ltd.	3	Sales	112,415	67 days after invoice date		-
17	Sichuan Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	1,146,162	25 days after invoice date		-
17	Sichuan Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Accounts receivable	235,392	-		-
17	Sichuan Ton Yi Industrial Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	3	Other receivables	359,140	-		-
17	Sichuan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	158,301	-		-
17	Sichuan Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Other receivables	133,984	-		-
18	Zhanjiang Ton Yi Industrial Co., Ltd.	Zhanjiang President Enterprises Co., Ltd.	3	Sales	702,116	25 days after invoice date		-

Intercompany transactions

Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	General ledger account	Amount	Intercompany transactions		The percentage of consolidated total revenue or total assets (Note 4)
						Terms		
18	Zhanjiang Ton Yi Industrial Co., Ltd.	Zhanjiang President Enterprises Co., Ltd.	3	Accounts receivable	\$ 113,713	-		-
18	Zhanjiang Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	120,593	50% down payment , 50% 45 days after invoice date		-
18	Zhanjiang Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	3	Other receivables	244,231	-		-
19	Huizhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	687,132	25 days after invoice date		-
20	Zhangzhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	763,239	25 days after invoice date		-
20	Zhangzhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Accounts receivable	204,742	-		-
21	Taizhou Ton Yi Industrial Co., Ltd.	Taizhou President Enterprises Co., Ltd.	3	Sales	991,309	25 days after invoice date		-
21	Taizhou Ton Yi Industrial Co., Ltd.	Taizhou President Enterprises Co., Ltd.	3	Accounts receivable	245,869	-		-
21	Taizhou Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Other receivables	266,437	-		-
22	Chengdu Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	227,019	25 days after invoice date		-
23	Kunshan Ton Yi Industrial Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	1,045,054	25 days after invoice date		-
23	Kunshan Ton Yi Industrial Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Accounts receivable	272,663	-		-
23	Kunshan Ton Yi Industrial Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	3	Other receivables	225,262	-		-
23	Kunshan Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Other receivables	135,934	-		-
24	Beijing Ton Yi Industrial Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	1,023,363	25 days after invoice date		-
24	Beijing Ton Yi Industrial Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Accounts receivable	221,231	-		-
24	Beijing Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Other receivables	181,766	-		-
24	Beijing Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	158,241	-		-
25	Tian Jin Ton Yi Industrial Co., Ltd.	Uni-President Enterprises (TianJin) Co., Ltd.	3	Sales	233,605	25 days after invoice date		-
26	Capital Inventory Services Corp.	President Chain Store Corp.	3	Service revenue	129,515	Closes its accounts 45~65 days after the end of each month		-
27	Wisdom Distribution Services Corp.	Books.com. Co., Ltd.	3	Service revenue	155,340	Closes its accounts 30~90 days after the end of each month		-
28	Icash Payment Systems Ltd.	President Chain Store Corp.	3	Sales	105,947	Closes its accounts 60 days after the end of each month		-
28	Icash Payment Systems Ltd.	President Chain Store Corp.	3	Service revenue	117,253	Closes its accounts 60 days after the end of each month		-
29	21 Century Co., Ltd.	President Chain Store Corp.	3	Sales	460,968	Closes its accounts 30~60 days after the end of each month		-
29	21 Century Co., Ltd.	President Chain Store Corp.	3	Accounts receivable	155,625	-		-
30	President Transnet Corp.	President Chain Store Corp.	3	Sales	268,322	Closes its accounts 60 days after the end of each month		-
30	President Transnet Corp.	President Collect Service Corp.	3	Service revenue	132,839	Closes its accounts 30 days after the end of each month		-
31	Uni-President Superior Commissary Corp.	President Chain Store Corp.	3	Sales	2,109,356	Closes its accounts 45 days after the end of each month		1%
31	Uni-President Superior Commissary Corp.	President Chain Store Corp.	3	Accounts receivable	724,936	-		-
32	Qware Systems & Services Corp.	President Chain Store Corp.	3	Service revenue	331,209	Closes its accounts 40 days after the end of each month		-
32	Qware Systems & Services Corp.	President Chain Store Corp.	3	Accounts receivable	128,847	-		-

Intercompany transactions

Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	General ledger account	Amount	Intercompany transactions		The percentage of consolidated total revenue or total assets (Note 4)
						Terms		
33	President Information Corp.	President Chain Store Corp.	3	Service revenue	\$ 523,880	Closes its accounts 45 days after the end of each month	-	-
33	President Information Corp.	President Chain Store Corp.	3	Accounts receivable	166,923	-	-	-
34	President Pharmaceutical Corp.	President Chain Store Corp.	3	Sales	489,546	Closes its accounts 60~70 days after the end of each month	-	-
34	President Pharmaceutical Corp.	President Chain Store Corp.	3	Accounts receivable	106,300	-	-	-
34	President Pharmaceutical Corp.	President Drugstore Business Corp.	3	Sales	274,926	Closes its accounts 70 days after the end of each month	-	-
35	Retail Support International Corp.	Uni-Wonder Corporation	3	Distribution revenue	128,487	Closes its accounts 29 days after the end of each month	-	-
36	Duskin Serve Taiwan Co., Ltd.	President Chain Store Corp.	3	Service revenue	126,304	Closes its accounts 15~60 days after the end of each month	-	-
37	President Logistics International Co., Ltd.	Wisdom Distribution Services Corp.	3	Distribution revenue	842,138	Closes its accounts 20 days after the end of each month	-	-
37	President Logistics International Co., Ltd.	Wisdom Distribution Services Corp.	3	Accounts receivable	160,925	-	-	-
37	President Logistics International Co., Ltd.	Uni-President Cold Chain Corp.	3	Distribution revenue	633,462	Closes its accounts 20 days after the end of each month	-	-
37	President Logistics International Co., Ltd.	Uni-President Cold Chain Corp.	3	Accounts receivable	121,628	-	-	-
37	President Logistics International Co., Ltd.	Retail Support International Corp.	3	Distribution revenue	449,873	Closes its accounts 20 days after the end of each month	-	-
38	Retail Support Taiwan Corp.	Retail Support International Corp.	3	Distribution revenue	154,661	Closes its accounts 15~20 days after the end of each month	-	-
39	Chieh Shun Transport Corp.	President Logistics International Co., Ltd.	3	Distribution revenue	730,188	Closes its accounts 20 days after the end of each month	-	-
39	Chieh Shun Transport Corp.	President Logistics International Co., Ltd.	3	Accounts receivable	138,077	-	-	-
39	Chieh Shun Transport Corp.	President Transnet Corp.	3	Distribution revenue	340,156	Closes its accounts 40 days after the end of each month	-	-
40	Guangzhou President Packaging Ind. Corp.	Guangzhou President Enterprises Co., Ltd.	3	Sales	101,046	Closes its accounts 30 days after the end of each month	-	-
41	ShangHai President Packaging Ind., Corp.	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	3	Sales	114,655	Closes its accounts 30 days after the end of each month	-	-
42	Uni-President (Thailand) Ltd.	Uni-President Marketing Co., Ltd.	3	Sales	386,198	Closes its accounts 60 days after the end of each month	-	-
42	Uni-President (Thailand) Ltd.	Uni-President Marketing Co., Ltd.	3	Accounts receivable	152,895	-	-	-
43	Uni-President (Vietnam) Co., Ltd.	Uni-President(Malaysia) SDN. BHD	3	Sales	124,108	Closes its accounts 60 days after the end of each month	-	-
43	Uni-President (Vietnam) Co., Ltd.	Uni-President Vietnam Aquatic Breeding Co., Ltd.	3	Other receivables	160,151	-	-	-
44	President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	118,254	-	-	-
45	Uni-President Enterprises (China) Investment Corp.	Uni-President Trading (Kunshan) Co., Ltd.	3	Other receivables	2,104,699	-	-	-
45	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (TianJin) Co., Ltd	3	Other receivables	1,678,098	-	-	-
45	Uni-President Enterprises (China) Investment Corp.	Beijing President Enterprises Drinks Co., Ltd.	3	Other receivables	1,564,270	-	-	-
45	Uni-President Enterprises (China) Investment Corp.	Shanxi President Enterprises Co., Ltd.	3	Other receivables	1,036,459	-	-	-

Intercompany transactions

Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	General ledger account	Amount	Intercompany transactions		The percentage of consolidated total revenue or total assets (Note 4)
						Terms		
45	Uni-President Enterprises (China) Investment Corp.	Baiyin President Enterprises Co., Ltd.	3	Other receivables	\$ 635,269	-		-
45	Uni-President Enterprises (China) Investment Corp.	Jiangsu President Enterprises Co., Ltd.	3	Other receivables	564,079	-		-
45	Uni-President Enterprises (China) Investment Corp.	Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	3	Other receivables	528,144	-		-
45	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Inner Mongolia) Co., Ltd.	3	Other receivables	489,262	-		-
45	Uni-President Enterprises (China) Investment Corp.	Shijiazhuang President Enterprises Co., Ltd.	3	Other receivables	487,783	-		-
45	Uni-President Enterprises (China) Investment Corp.	Changchun President Enterprises Co., Ltd.	3	Other receivables	462,820	-		-
45	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Hutubi) Tomato Products Technology Co., Ltd.	3	Other receivables	414,500	-		-
45	Uni-President Enterprises (China) Investment Corp.	Harbin President Enterprises Co., Ltd.	3	Other receivables	380,019	-		-
45	Uni-President Enterprises (China) Investment Corp.	Chengdu President Enterprises Food Co., Ltd.	3	Other receivables	341,249	-		-
45	Uni-President Enterprises (China) Investment Corp.	Shaanxi President Enterprises Co., Ltd.	3	Other receivables	295,993	-		-
45	Uni-President Enterprises (China) Investment Corp.	Xuzhou President Enterprises Co., Ltd.	3	Other receivables	278,398	-		-
45	Uni-President Enterprises (China) Investment Corp.	Kunshan President Enterprises Food Co., Ltd.	3	Other receivables	228,602	-		-
45	Uni-President Enterprises (China) Investment Corp.	Guangzhou President Enterprises Co., Ltd.	3	Other receivables	222,784	-		-
45	Uni-President Enterprises (China) Investment Corp.	Uni-President Shanghai Managment Consulting Co., Ltd.	3	Other receivables	151,487	-		-
45	Uni-President Enterprises (China) Investment Corp.	Wuhan President Enterprises Food Co., Ltd.	3	Other receivables	123,452	-		-
45	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	3	Other receivables	106,692	-		-
45	Uni-President Enterprises (China) Investment Corp.	Wuxue President Mineral Water Co., Ltd.	3	Other receivables	101,814	-		-
46	Guiyang President Enterprises Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	3	Sales	396,076		Closes its accounts 30 days after the end of each month	-
46	Guiyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	381,579	-		-
47	Uni-President Enterprises (Shanghai) Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	189,732	-		-
48	Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales	1,047,342		Closes its accounts 30 days after the end of each month	-
48	Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Accounts receivable	220,896	-		-

Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	General ledger account	Intercompany transactions			The percentage of consolidated total revenue or total assets (Note 4)
					Amount	Terms		
48	Chengdu President Enterprises Food Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	3	Sales	\$ 199,620	Closes its accounts 30 days after the end of each month	-	
48	Chengdu President Enterprises Food Co., Ltd.	Shaanxi President Enterprises Co., Ltd.	3	Sales	115,531	Closes its accounts 30 days after the end of each month	-	
49	Taizhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	877,969	Closes its accounts 30 days after the end of each month	-	
49	Taizhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Accounts receivable	248,249	-	-	
49	Taizhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	600,183	-	-	
50	Kunshan President Enterprises Food Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	110,948	Closes its accounts 30 days after the end of each month	-	
51	Fuzhou President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	423,462	Closes its accounts 30 days after the end of each month	-	
51	Fuzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	408,962	-	-	
52	Hefei President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	755,694	Closes its accounts 30 days after the end of each month	-	
52	Hefei President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,250,517	-	-	
53	Hangzhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	2,180,615	Closes its accounts 30 days after the end of each month	1%	
53	Hangzhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Accounts receivable	313,169	-	-	
53	Hangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	529,296	-	-	
54	Guangzhou President Enterprises Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	3	Sales	660,256	Closes its accounts 30 days after the end of each month	-	
54	Guangzhou President Enterprises Co., Ltd.	Nanning President Enterprises Co., Ltd.	3	Sales	549,552	Closes its accounts 30 days after the end of each month	-	
54	Guangzhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	209,428	Closes its accounts 30 days after the end of each month	-	
54	Guangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	726,634	-	-	
55	Nanchang President Enterprises Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Sales	236,630	Closes its accounts 30 days after the end of each month	-	
55	Nanchang President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	Sales	134,942	Closes its accounts 30 days after the end of each month	-	
55	Nanchang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	703,885	-	-	
56	Nanning President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	489,136	Closes its accounts 30 days after the end of each month	-	
56	Nanning President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,019,602	-	-	
57	Zhanjiang President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	716,858	Closes its accounts 30 days after the end of each month	-	
57	Zhanjiang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	519,381	-	-	
58	Shenyang President Enterprises Co., Ltd.	Harbin President Enterprises Co., Ltd.	3	Sales	155,218	Closes its accounts 30 days after the end of each month	-	
58	Shenyang President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	134,194	Closes its accounts 30 days after the end of each month	-	
58	Shenyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	237,436	-	-	
59	Changsha President Enterprises Co., Ltd.	Nanchang President Enterprises Co., Ltd.	3	Sales	398,482	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	Intercompany transactions		The percentage of consolidated total revenue or total assets (Note 4)
						Terms		
59	Changsha President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	Sales	\$ 374,212	Closes its accounts 30 days after the end of each month	-	-
59	Changsha President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	348,861	-	-	-
60	Jinan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	1,579,081	Closes its accounts 30 days after the end of each month	1%	-
60	Jinan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Accounts receivable	395,557	-	-	-
60	Jinan President Enterprises Co., Ltd.	Shaanxi President Enterprises Co., Ltd.	3	Sales	125,190	Closes its accounts 30 days after the end of each month	-	-
60	Jinan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	356,336	-	-	-
61	Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Sales	561,768	Closes its accounts 30 days after the end of each month	-	-
61	Wuhan President Enterprises Food Co., Ltd.	Nanchang President Enterprises Co., Ltd.	3	Sales	344,938	Closes its accounts 30 days after the end of each month	-	-
61	Wuhan President Enterprises Food Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	110,440	Closes its accounts 30 days after the end of each month	-	-
61	Wuhan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,197,334	-	-	-
62	Chongqing President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	663,160	-	-	-
62	Chongqing President Enterprises Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	649,168	Closes its accounts 30 days after the end of each month	-	-
63	Beijing President Enterprises Drinks Co., Ltd.	Shanxi President Enterprises Co., Ltd.	3	Sales	177,462	Closes its accounts 30 days after the end of each month	-	-
63	Beijing President Enterprises Drinks Co., Ltd.	Uni-President Enterprises (TianJin) Co., Ltd.	3	Sales	113,509	Closes its accounts 30 days after the end of each month	-	-
63	Beijing President Enterprises Drinks Co., Ltd.	Uni-President Enterprises (Inner Mongolia) Co., Ltd.	3	Sales	107,234	Closes its accounts 30 days after the end of each month	-	-
64	Uni-President Enterprises (TianJin) Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	964,298	Closes its accounts 30 days after the end of each month	-	-
65	Akesu President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	3	Sales	519,655	Closes its accounts 30 days after the end of each month	-	-
65	Akesu President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	485,733	-	-	-
66	Shaanxi President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	3	Sales	574,412	Closes its accounts 30 days after the end of each month	-	-
66	Shaanxi President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	3	Accounts receivable	127,861	-	-	-
67	Henan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	2,107,130	Closes its accounts 30 days after the end of each month	1%	-
67	Henan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Accounts receivable	773,580	-	-	-
67	Henan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	422,421	-	-	-
68	Uni-President Trading (Kunshan) Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales	783,717	Closes its accounts 30 days after the end of each month	-	-
68	Uni-President Trading (Kunshan) Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Accounts receivable	296,823	-	-	-
68	Uni-President Trading (Kunshan) Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Sales	258,111	Closes its accounts 30 days after the end of each month	-	-
68	Uni-President Trading (Kunshan) Co., Ltd.	President (Shanghai) Trading Co., Ltd.	3	Sales	153,154	Closes its accounts 30 days after the end of each month	-	-
69	Zhengzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,456,693	-	-	-
70	Xinjiang President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,065,296	-	-	-
71	Yantai Tongli Beverage Industries Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	252,045	-	-	-
72	Hunan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	225,126	-	-	-



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)
73	Kunming President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	\$ 328,901	-	-
74	Hainan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	289,752	-	-
75	Ningxia Uni-President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	511,005	-	-
76	Jiangsu President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	166,298	Closes its accounts 30 days after the end of each month	-
77	Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Shenyang President Enterprises Co., Ltd.	3	Sales	155,056	Closes its accounts 30 days after the end of each month	-
78	Changchun President Enterprises Co., Ltd.	Shenyang President Enterprises Co., Ltd.	3	Sales	261,173	Closes its accounts 30 days after the end of each month	-
79	President (Shanghai) Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	217,301	-	-
80	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	2,037,083	Closes its accounts 30 days after the end of each month	1%
80	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Accounts receivable	270,341	-	-
80	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales	428,027	Closes its accounts 30 days after the end of each month	-
81	Shanghai E & P Trading Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	613,896	Closes its accounts 30 days after the end of each month	-
81	Shanghai E & P Trading Co., Ltd.	Shijiazhuang President Enterprises Co., Ltd.	3	Sales	526,395	Closes its accounts 30 days after the end of each month	-
81	Shanghai E & P Trading Co., Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	3	Sales	106,704	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, 2022

Table 11

Expressed in thousands of NTD

Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of June 30, 2022			Net income (loss) of the investee	Investment Income (loss) recognized by the Company	Note
				Balance as at June 30, 2022	Balance as at December 31, 2021	Shares	Percentage of ownership	Book value			
Uni-President Enterprises Corp.	Cayman President Holdings Ltd.	Cayman Islands	Professional investments	\$ 12,542,813	\$ 12,542,813	406,136,000	100.00	\$ 75,457,957	\$ 2,454,749	\$ 2,506,912	Subsidiary
Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.	Taiwan	Professional investments	1,517,054	1,517,054	1,261,507,918	100.00	12,319,785	228,907	237,091	Subsidiary
Uni-President Enterprises Corp.	Nanlien International Corp.	Taiwan	Importation and exportation business	525,889	525,889	99,999,184	100.00	1,837,166	455,001	455,053	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	1,135,626	58,951	58,940	Subsidiary
Uni-President Enterprises Corp.	Kai Nan Investment Co., Ltd.	Taiwan	Professional investments	2,135,000	2,135,000	130,823,945	100.00	1,427,310	27,978	27,978	Subsidiary
Uni-President Enterprises Corp.	Presco Netmarketing Inc.	Taiwan	Information services	65,000	65,000	6,500,000	100.00	392,646	279,669	279,669	Subsidiary
Uni-President Enterprises Corp.	Uni-President Express Corp.	Taiwan	Distribution center	1,000,000	10,000	100,000,000	100.00	911,606 (	47,786) (	41,180)	Subsidiary
Uni-President Enterprises Corp.	Tung Ho Development Corp.	Taiwan	Entertainment business	4,374,000	4,374,000	143,913,500	89.95	814,828 (	57,367) (	51,599)	Subsidiary
Uni-President Enterprises Corp.	President International Development Corp.	Taiwan	Professional investments	10,431,029	10,431,029	917,734,230	69.37	9,445,872	57,489	39,868	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	806,554	103,923	69,373	Subsidiary
Uni-President Enterprises Corp.	President Entertainment Corp.	Taiwan	Entertainment business	2,238,947	2,238,947	98,884,799	61.80	696,411 (	1,758) (	1,086)	Subsidiary
Uni-President Enterprises Corp.	President Tokyo Corp.	Taiwan	Car rental	389,977	389,977	29,986,824	51.00	369,023	51,710	26,371	Subsidiary
Uni-President Enterprises Corp.	President Packaging Corp.	Taiwan	Processing, manufacturing, and sales of packaging materials and containers	198,726	198,726	31,767,030	50.58	564,853	129,201	65,274	Subsidiary
Uni-President Enterprises Corp.	Ton-Yi Industrial Corp.	Taiwan	Manufacturing of tinplate	9,061,326	9,061,326	719,357,425	45.55	9,104,983	1,495,439	697,086	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	12,573,691	4,622,300	2,162,015	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	4,198,172	97,653	39,636	Subsidiary
Uni-President Enterprises Corp.	Uni-Wonder Corporation	Taiwan	Coffee chain merchandise	2,190,804	2,190,804	14,255,116	40.00	3,135,196	257,180	72,005	Subsidiary

Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of June 30, 2022			Investment		Note
				Balance as at	Balance as at	Shares	Percentage of ownership	Book value	Net income (loss) of the investee	Income (loss) recognized by the Company	
				June 30, 2022	December 31, 2021						
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	\$ 2,322,726	\$ 854,192	\$ 328,885	—
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	5,704,663	191,081	72,555	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	1,248,143	393,139	131,831	—
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	2,600,544	762,027	239,216	—
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	1,137,172	89,565	26,869	Subsidiary
Uni-President Enterprises Corp.	President Securities Corp.	Taiwan	Securities trading	2,141,370	2,141,370	417,516,621	28.68	8,189,373	( 165,761)	( 47,538)	—
Uni-President Enterprises Corp.	Presicarre Corp.	Taiwan	Hypermarket and supermarket	198,677	198,677	152,620,560	20.50	2,122,125	830,796	131,861	—
Uni-President Enterprises Corp.	President Transnet Corp.	Taiwan	Transprotation of goods	200,000	200,000	29,570,400	20.00	529,045	677,306	135,744	Subsidiary
Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	Taiwan	Low temperature distribution center	34,200	34,200	14,311,658	20.00	288,360	247,320	49,464	Subsidiary
Uni-President Enterprises Corp.	Grand Bills Finance Co.	Taiwan	Securities trading	690,997	690,997	78,209,035	14.46	1,135,775	250,372	36,208	—
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	2,544,448	874,789	87,700	—
Uni-President Enterprises Corp.	Uni-President Vendor Corp. etc.	Taiwan etc.	Retail and wholesale of soft drinks and food etc.	3,414,348	3,066,348	149,412,889	-	1,816,885	504,144	141,318	—
Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	Cayman Islands	Professional investments	2,229,000	2,229,000	75,000,000	100.00	6,542,406	253,574	-	Subsidiary (Note 1)
Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	Tortola, British Virgin Islands	Professional investments	609,260	609,260	3	100.00	2,137,489	93,737	-	Subsidiary (Note 1)
Cayman President Holdings Ltd.	Uni-President Assets Holdings Ltd.	Tortola, British Virgin Islands	Professional investments	847,020	847,020	3	100.00	795,811	( 7,709)	-	Subsidiary (Note 1)
Cayman President Holdings Ltd.	Uni-President Enterprises China Holdings Ltd.	Cayman Islands	Professional investments	18,532,635	18,532,635	3,044,508,000	70.49	38,954,372	2,724,466	-	Subsidiary (Note 1)
Cayman President Holdings Ltd.	Queen's Holdings (BVI) Ltd.	Tortola, British Virgin Islands	Professional investments	358,627	358,627	4,540	45.45	558,685	35,091	-	(Note 1)
Cayman President Holdings Ltd.	PPG Investments, Inc., etc.	Cayman Islands etc.	Professional investments etc.	130,239	131,603	1,200,454	-	41,525	624	-	(Note 1)

Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of June 30, 2022			Investment		
				Balance as at	Balance as at	Shares	Percentage of ownership	Book value	Net income (loss) of the investee	Income (loss) recognized by the Company	Note
				June 30, 2022	December 31, 2021						
Kai Yu Investment Co., Ltd.	Kai Yu (BVI) Investment Co., Ltd.	Tortola, British Virgin Islands	Professional investments	\$ 340,171	\$ 340,171	1	100.00	\$ 12,534,071	\$ 38,373	\$ -	Subsidiary (Note 1)
Kai Yu Investment Co., Ltd.	TTET Union Corp.	Taiwan	Soybean crushing and manufacture of vegetable oil	175,362	175,362	12,225,730	7.64	375,530	854,192	-	(Note 1)
Kai Yu Investment Co., Ltd.	President International Development Corp.	Taiwan	Professional investments	471,870	471,870	44,100,000	3.33	457,224	57,489	-	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	335,266	1,495,439	-	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	325,238	4,622,300	-	Subsidiary (Note 1)
Kai Yu Investment Co., Ltd.	Woongjin Foods Co., Ltd. etc.	Korea etc.	Manufacturing of food, etc.	449,715	449,715	23,628,665	-	647,312	1,493,482	-	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	329,030	32,098	-	Subsidiary (Note 1)
Kai Nan Investment Co., Ltd.	President Securities Corp.	Taiwan	Securities trading	601,180	601,180	42,253,212	2.90	832,325	(165,761)	-	(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	-	419,372	291,910	-	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	287,526	247,320	-	Subsidiary (Note 1)
Nanlien International Corp.	Lien Bo Enterprises Corp. etc.	Taiwan etc.	Retail and wholesale, etc.	1,371,006	1,371,006	94,460,531	-	1,384,511	294,820	-	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	8,307,833	78,750	-	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	638,030	1,606	-	Subsidiary (Note 1)
President International Development Corp.	Ton Yu Investment Inc.	Taiwan	Professional investments	750,000	750,000	45,460,000	100.00	509,102	9,987	-	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	4,198,171	97,653	-	Subsidiary (Note 1)
President International Development Corp.	President Entertainment Corp.	Taiwan	Entertainment business	2,012,589	2,012,589	61,115,200	38.20	430,412	(1,758)	-	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	758,115	89,565	-	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	449,592	191,081	-	Subsidiary (Note 1) (Note 3)

Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of June 30, 2022				Investment Income (loss) recognized by the Company	Note
				Balance as at June 30, 2022	Balance as at December 31, 2021	Shares	Percentage of ownership	Book value	Net income (loss) of the investee		
President International Development Corp.	Prince Housing Development Corp.	Taiwan	Commissioned to build house, commercial buildings and other rental	\$ 661,400	\$ 601,565	54,296,000	3.34	\$ 745,249	\$ 874,789	\$ -	(Note 1) (Note 4)
President International Development Corp.	SYNergy ScienTech Corp., etc.	Taiwan	Manufacturing and sales of lithium battery, etc.	567,956	567,956	13,550,966	-	242,271	( 41,994)	-	(Note 1)
Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd.	Cayman Islands	General investments	13,399,488	13,399,488	43,470,820	100.00	18,307,881	188,221	-	Subsidiary (Note 1)
Ton-Yi Industrial Corp.	Tovecan Corp.	Vietnam	Manufacturing and sales of cans	43,740	43,740	-	51.00	52,345	435	-	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	24,386,120	( 99,196)	-	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	1,615,229	156,311	-	Subsidiary (Note 1)
President Chain Store Corp.	Wisdom Distribution Services Corp.	Taiwan	Publication, e-commerce distribution and warehouse	50,000	50,000	10,847,421	100.00	720,781	177,725	-	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	441,044	( 29,572)	-	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	526,007	34,584	-	Subsidiary (Note 1)
President Chain Store Corp.	Qware Systems & Services Corp.	Taiwan	Information services	332,482	332,482	24,382,921	86.76	370,337	60,388	-	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	468,050	43,927	-	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	756,290	119,879	-	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	681,102	90,367	-	Subsidiary (Note 1)
President Chain Store Corp.	President Transnet Corp.	Taiwan	Transprotation of goods	711,576	711,576	103,496,399	70.00	1,872,843	677,306	-	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	409,809	50,439	-	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	4,709,972	257,180	-	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	878,836	247,320	-	Subsidiary (Note 1)

Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of June 30, 2022				Investment	
				Balance as at	Balance as at	Shares	Percentage of ownership	Book value	Net income (loss) of the investee	Investment Income (loss) recognized by the Company	Note
				June 30, 2022	December 31, 2021						
President Chain Store Corp.	Uni-President Development Corp.	Taiwan	Operation of MRT station and auxiliary facilities	\$ 720,000	\$ 720,000	72,000,000	20.00	\$ 758,115	\$ 89,565	\$ -	Subsidiary (Note 1)
President Chain Store Corp.	Presicarre Corp.	Taiwan	Hypermarket and supermarket	7,112,028	7,112,028	145,172,360	19.50	4,935,986	830,796	-	(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	2,142,046	97,653	-	Subsidiary (Note 1)
President Chain Store Corp.	President International Development Corp.	Taiwan	Professional investments	500,000	500,000	44,100,000	3.33	440,497	57,489	-	Subsidiary (Note 1)
President Chain Store Corp.	Books.com. Co., Ltd. etc.	Taiwan etc.	Sales and lease of cleaning supplies etc.	3,898,833	3,608,833	133,451,355	-	1,322,963	290,788	-	(Note 1)
President Fair Development Corp.	President Century Corp.	Taiwan	Development of specific professional areas	1,205,649	1,205,649	72,000,000	100	1,661,901	( 183)	-	Subsidiary (Note 1)
ScinoPharm Taiwan Ltd.	SPT International, Ltd.	Tortola, British Virgin Islands	General investments	3,522,552	3,522,552	118,524,644	100.00	1,542,570	( 94,703)	-	Subsidiary (Note 1)
ScinoPharm Taiwan Ltd.	ScinoPharm Singapore Pte. Ltd.	Singapore	General investments	-	-	2	100.00	148	15	-	Subsidiary (Note 1)
Kai Yu (BVI) Investment Co., Ltd.	Woongjin Foods Co., Ltd.	Korea	Manufacturing of food	6,196,029	6,196,029	45,160,523	68.74	5,392,525	100,829	-	Subsidiary (Note 1)
Kai Yu (BVI) Investment Co., Ltd.	Uni-President Enterprises China Holdings Ltd.	Cayman Islands	Professional investments	1,641,393	1,373,795	59,288,000	1.37	1,574,922	2,724,466	-	Subsidiary (Note 1)
Kai Yu (BVI) Investment Co., Ltd.	Uni-President (Korea) Co., Ltd.	Korea	Wholesale	25,098	25,098	198,000	100.00	18,154	( 250)	-	Subsidiary (Note 1)
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Vietnam) Co., Ltd.	Vietnam	Manufacturing and sales of food, feed and flour	2,933,295	2,933,295	-	100.00	4,743,875	277,921	-	Subsidiary (Note 1)
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Philippines) Corp.	Philippines	Manufacturing and sales of food	1,263,601	1,263,601	60,000,000	100.00	880,371	( 30,276)	-	Subsidiary (Note 1)
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Thailand) Ltd.	Thailand	Manufacturing and sales of food	842,906	842,906	183,000,000	100.00	715,661	38,489	-	Subsidiary (Note 1)
Uni-President Southeast Asia Holdings Ltd.	PT. Uni-President Indonesia etc.	Indonesia etc.	Importation and exportation business, etc.	12,398	12,398	440,200	-	3,546	( 2,948)	-	Subsidiary (Note 1)
Uni-President Enterprises China Holdings Ltd.	Uni-President Asia Holdings Ltd.	Cayman Islands	Professional investments	35,384,478	35,384,478	92,318,000,000	100.00	55,268,829	2,771,627	-	Subsidiary (Note 1)
Uni-President Asia Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	Hong Kong	Professional investments	40,986,658	40,986,658	5,065,435,600	100.00	56,036,970	2,768,596	-	Subsidiary (Note 1)
Uni-President Asia Holdings Ltd.	Champ Green Capital Ltd. etc.	Hong Kong etc.	Professional investments etc.	138,497	138,497	1,811,920	-	184,776	3,416	-	Subsidiary (Note 1)
President (B.V.I.) International Investment Holdings Ltd.	Uni-President Enterprises China Holdings Ltd.	Cayman Islands	General investments, etc.	616,765	608,027	22,495,983	0.52	614,439	2,724,466	-	Subsidiary (Note 1)
President (B.V.I.) International Investment Holdings Ltd.	President Life Sciences Cayman Co., Ltd. etc.	Cayman Islands etc.	General investments etc.	145,905	151,431	12,953,378	-	5,234	( 168)	-	Subsidiary (Note 1)

Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of June 30, 2022			Net income (loss) of the investee	Investment	
				Balance as at	Balance as at	Shares	Percentage of ownership	Book value		Income (loss) recognized by the Company	Note
				June 30, 2022	December 31, 2021						
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Ton Yi Holdings Ltd.	Cayman Islands	General investments	\$ 6,835,600	\$ 6,835,600	230,000,000	100.00	\$ 11,912,480	\$ 470,373	\$ -	Subsidiary (Note 1)
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Fujian Ton Yi Industrial Holdings Ltd.	Cayman Islands	General investments	1,903,925	1,903,925	8,727	100.00	2,571,538	( 201,543)	-	Subsidiary (Note 1)
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Jiangsu Ton Yi Industrial Holdings Ltd.	Cayman Islands	General investments	1,067,031	1,067,031	5,000	100.00	2,128,735	( 10,907)	-	Subsidiary (Note 1)
Cayman Ton Yi Holdings Ltd.	Cayman Ton Yi (China) Holdings Limited	Cayman Islands	General investments	6,835,600	6,835,600	230,000,000	100.00	11,912,480	470,373	-	Subsidiary (Note 1)
President Chain Store (BVI) Holdings Ltd.	President Chain Store Hong Kong Holdings Limited	Hong Kong	Professional investments	4,629,095	4,629,095	134,603,354	100.00	3,305,395	( 328,375)	-	Subsidiary (Note 1)
President Chain Store (BVI) Holdings Ltd.	President Chain Store (Labuan) Holdings Ltd.	Malaysia	Professional investments	2,011,847	2,011,847	67,693,370	100.00	2,369,778	223,247	-	Subsidiary (Note 1)
President Chain Store (Labuan) Holdings Ltd.	Philippine Seven Corp.	Philippines	Convenience stores	2,011,014	2,011,014	415,105,327	54.88	2,368,239	480,527	-	Subsidiary (Note 1)
Woongjin Foods Co., Ltd., etc.	DAE YOUNG FOODS Co., LTD. etc.	Korea etc.	Manufacturing of food and soft drinks, etc.	4,078,346	4,172,984	110,937,591	-	3,252,602	2,198,842	-	(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 \$421,175, were pledged for loan.

(Note 3) In which, 14,000 thousand shares, equaling \$219,516, were pledged for loan.

(Note 4) In which, 14,000 thousand shares, equaling \$192,159, 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 1:29.72, CNY:NTD 1:4.436, HKD:NTD 1:3.788, and KRW:NTD 1:0.022881.

Profit and loss are translated using the average exchange rates for the six-month period ended June 30, 2022 as follows: USD:NTD 1:28.76, CNY:NTD 1:4.435, HKD:NTD 1:3.674, and KRW:NTD 1:0.023313.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Information on investments in Mainland China - Basic information

For the six-month period ended June 30, 2022

Table 12

Expressed in thousands of NTD

Investee in Mainland China	Main Businesses	Paid-in capital	Investment Method	Amount remitted from Taiwan to Mainland China/		Amount remitted back to Taiwan		Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Accumulated amount of remittance from Taiwan as of June 30, 2022	Net income (loss) of the investee	Percentage of ownership held by the Company (direct or indirect) (Note 22)	Investment income (loss) recognized by the Company	Book value of investments as of June 30, 2022	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2022	Note
				Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Remitted to Mainland China	Remitted back to Taiwan	Accumulated amount of remittance from Taiwan as of June 30, 2022								
Uni-President Enterprises (China) Investment Corp.	Professional investments	\$ 32,804,044	(Note 1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,174,227		72.22	\$ 2,285,444	\$ 39,213,515	\$ -	(Note 20)
Kunshan President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	2,853,120	(Note 2)	1,518,558	-	-	1,518,558	( 98,040)	72.22	( 70,589)	3,660,785	-	(Note 20)		
Guangzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	2,229,000	(Note 2)	1,137,016	-	-	1,137,016	869,163	72.22	625,797	4,459,335	-	(Note 20)		
Wuhan President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	1,771,312	(Note 2)	856,694	-	-	856,694	420,104	72.22	302,475	3,394,546	-	(Note 20)		
Uni-President Shanghai Pearly Century Co., Ltd.	Leases	266,177	(Note 2)	-	-	-	-	30,724	72.22	22,121	1,765,523	-	(Note 20)		
Chengdu President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	1,931,800	(Note 2)	1,210,898	-	-	1,210,898	217,305	72.22	156,460	2,698,214	-	(Note 20)		
Hefei President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,783,200	(Note 2)	1,179,335	-	-	1,179,335	184,801	72.22	133,056	1,903,400	-	(Note 20)		
Zhengzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,099,640	(Note 2)	546,031	-	-	546,031	357,191	72.22	257,177	2,116,015	-	(Note 20)		
Nanchang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,307,680	(Note 2)	687,328	-	-	687,328	127,377	72.22	91,711	1,467,794	-	(Note 20)		
Uni-President Enterprises (Shanghai) Co., Ltd.	Instant noodles, soft drinks, food	1,188,800	(Note 2)	257,680	-	-	257,680	19,894	72.22	14,324	1,099,677	-	(Note 20)		
Henan President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,280,932	(Note 2)	691,874	-	-	691,874	204,992	72.22	147,594	1,816,110	-	(Note 20)		
Xinjiang President Enterprises Food Co., Ltd.	Tomato products, instant noodles, soft drinks, food	1,114,500	(Note 2)	629,613	-	-	629,613	310,021	72.22	223,215	1,482,897	-	(Note 20)		
Shaanxi President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,486,000	(Note 2)	768,897	-	-	768,897	( 2,579)	72.22	( 1,857)	834,287	-	(Note 20)		
Hangzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	2,526,200	(Note 2)	373,305	-	-	373,305	79,090	72.22	56,945	1,984,436	-	(Note 20)		
Kunming President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	891,600	(Note 2)	436,825	-	-	436,825	( 30,615)	72.22	( 22,043)	798,987	-	(Note 20)		
Changsha President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	891,600	(Note 2)	365,170	-	-	365,170	193,444	72.22	139,280	1,377,642	-	(Note 20)		
Jinan President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	891,600	(Note 2)	349,681	-	-	349,681	123,619	72.22	89,006	1,371,228	-	(Note 20)		
Chongqing President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	998,592	(Note 2)	183,466	-	-	183,466	132,384	72.22	95,317	1,039,383	-	(Note 20)		
Uni-President Shanghai Management Consulting Co., Ltd.	Enterprises Management Consulting	88,726	(Note 2)	-	-	-	-	( 100,790)	72.22	( 72,569)	377,875	-	(Note 20)		
Taizhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	891,600	(Note 2)	163,809	-	-	163,809	37,555	72.22	27,040	833,254	-	(Note 20)		
Nanning President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	891,600	(Note 2)	365,170	-	-	365,170	331,717	72.22	238,836	1,548,987	-	(Note 20)		
Jiangsu President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	891,600	(Note 2)	439,942	-	-	439,942	84	72.22	60	591,043	-	(Note 20)		



Investee in Mainland China	Main Businesses	Paid-in capital	Investment Method	Amount remitted from Taiwan to Mainland China/		Amount remitted back to Taiwan		Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Accumulated amount of remittance from Taiwan as of June 30, 2022	Net income (loss) of the investee	Percentage of ownership held by the Company (direct or indirect) (Note 22)	Investment income (loss) recognized by the Company	Book value of investments as of June 30, 2022	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2022	Note
				Remitted to Mainland China	Remitted back to Taiwan										
Fuzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	\$ 594,400	(Note 2)	\$ 218,412	\$ -	\$ -	\$ 218,412	\$ 171,786	72.22	\$ 123,686	\$ 1,146,433	\$ -	(Note 20)		
Xuzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	980,760	(Note 2)	521,515	-	-	521,515	52,397	72.22	37,726	269,747	-	(Note 20)		
Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Instant noodles, soft drinks, food	2,377,600	(Note 2)	733,237	-	-	733,237	59,161	72.22	42,596	1,922,665	-	(Note 20)		
Shanxi President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	891,600	(Note 2)	345,669	-	-	345,669	(117,006)	72.22	(84,244)	165,207	-	(Note 20)		
Zhanjiang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	743,000	(Note 2)	337,869	-	-	337,869	38,161	72.22	27,476	631,978	-	(Note 20)		
Uni-President Enterprises (Inner Mongolia) Co., Ltd.	Instant noodles, soft drinks, food	891,600	(Note 2)	439,942	-	-	439,942	(104,929)	72.22	(75,549)	132,719	-	(Note 20)		
Shijiazhuang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,040,200	(Note 2)	346,004	-	-	346,004	199,854	72.22	143,895	361,634	-	(Note 20)		
Beijing President Enterprises Drinks Co., Ltd.	Instant noodles, soft drinks, food	1,572,188	(Note 2)	371,301	-	-	371,301	(134,053)	72.22	(96,518)	(409,278)	-	(Note 20)		
Akesu President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	594,400	(Note 2)	233,121	-	-	233,121	91,706	72.22	66,028	577,152	-	(Note 20)		
Guiyang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	891,600	(Note 2)	442,617	-	-	442,617	52,107	72.22	37,517	701,882	-	(Note 20)		
Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Manufacturing and sales of mineral water	798,531	(Note 2)	-	-	-	-	(17,754)	72.22	(12,783)	649,571	-	(Note 20)		
Yantai Tongli Beverage Industries Co., Ltd.	Soft drinks	443,628	(Note 2)	-	-	-	-	(5,144)	72.22	(3,704)	231,222	-	(Note 20)		
Hainan President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	653,840	(Note 2)	244,041	-	-	244,041	23,922	72.22	17,224	562,782	-	(Note 20)		
Ningxia Uni-President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	475,520	(Note 2)	146,647	-	-	146,647	5,033	72.22	3,624	368,077	-	(Note 20)		
Baiyin President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	594,400	(Note 2)	233,121	-	-	233,121	(41,997)	72.22	(30,238)	141,008	-	(Note 20)		
Shenyang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,185,828	(Note 2)	518,099	-	-	518,099	(10,864)	72.22	(7,822)	176,615	-	(Note 20)		
Uni-President Enterprises (Hutubi) Tomato Products Technology Co., Ltd.	Tomato products	891,600	(Note 2)	439,942	-	-	439,942	21,934	72.22	15,793	295,991	-	(Note 20)		
Uni-President Enterprises (TianJin) Co., Ltd.	Instant noodles, soft drinks, food	356,640	(Note 2)	-	-	-	-	11,297	72.22	8,134	340,672	-	(Note 20)		
President (Kunshan) Real Estate Development Co., Ltd.	Leases	266,177	(Note 2)	-	-	-	-	1,460	72.22	1,051	202,459	-	(Note 20)		
Hunan President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	178,320	(Note 2)	-	-	-	-	6,029	72.22	4,341	160,837	-	(Note 20)		
Changchun President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	594,400	(Note 2)	109,206	-	-	109,206	47,311	72.22	34,064	4,431	-	(Note 20)		
Champ Green (Shanghai) Consulting Co., Ltd.	Enterprises Management Consulting	4,458	(Note 3)	3,276	-	-	3,276	1,549	72.22	1,115	91,283	-	(Note 20)		
Bama President Mineral Water Co., Ltd.	Manufacturing and sales of mineral water	123,338	(Note 2)	-	-	-	-	(11,391)	72.22	(8,201)	16,924	-	(Note 20)		
Wuxue President Mineral Water Co., Ltd.	Manufacturing and sales of mineral water	142,656	(Note 2)	26,209	-	-	26,209	24,475	72.22	17,622	9,471	-	(Note 20)		
President (Shanghai) Private Label Marketing and Trading	Wholesale and retail	28,234	(Note 1)	20,749	-	-	20,749	(2,156)	72.22	(1,553)	86,730	-	(Note 20)		

Investee in Mainland China	Main Businesses	Paid-in capital	Investment Method	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan		Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022		Accumulated amount for the three-month period ended June 30, 2022		Percentage of ownership held by the Company (direct or indirect) (Note 22)	Investment income (loss) recognized by the Company	Book value of investments as of June 30, 2022	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2022	Note
				Remitted to Mainland China	Remitted back to Taiwan	Remitted to Mainland China	Remitted back to Taiwan	Net income (loss) of the investee						
Uni-President Enterprises (Kunshan) Food Technology Co., Ltd.	Design and research of food packaging products	\$ 35,664	(Note 2)	\$ 2,052	\$ -	\$ -	\$ 2,052	\$ 1,433	72.22	\$ 1,032	\$ 69,552	\$ -	(Note 20)	
President (Shanghai) Trading Co., Ltd.	Wholesale and retail	255,592	(Note 2)	174,730	-	-	174,730	( 4,191)	72.22	( 3,017)	286,088	-	(Note 20)	
Uni-President (Chengdu) The Skillful Noodle Restaurant Dining Culture Co., Ltd.	Catering services	4,436	(Note 2)	-	-	-	-	2	72.22	1	3,068	-	(Note 20)	
Harbin President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	867,824	(Note 2)	346,454	-	-	346,454	( 76,521)	72.22	( 55,095)	( 291,260)	-	(Note 20)	
Uni-President Trading (Kunshan) Co., Ltd.	Wholesale and retail	297,200	(Note 2)	211,279	-	-	211,279	( 58,167)	72.22	( 41,880)	( 101,835)	-	(Note 20)	
Guilin Ziquan Beverage Industried Co., Ltd.	Instant noodles, soft drinks, food	566,463	(Note 2)	-	-	-	-	77,684	30.33	-	171,428	-	(Note 21)	
Yichang Ziquan Beverage Industries Co., Ltd.	Instant noodles, soft drinks, food	564,680	(Note 2)	73,324	-	-	73,324	4,199	25.28	-	131,085	-	(Note 21)	
Zhongshan President Enterprises Co., Ltd.	Manufacturing and sales of marine products, livestock, pet foods	576,568	(Note 5)	650,690	-	-	650,690	94,262	100.00	94,262	1,270,217	-	(Note 21)	
Qingdao President Feed & Livestock Co., Ltd.	Manufacturing and sales of marine products, livestock, pet foods	445,800	(Note 5)	273,863	-	-	273,863	( 3,835)	100.00	( 3,835)	476,190	-	(Note 21)	
Songjiang President Enterprises Co., Ltd.	Storage service	564,680	(Note 5)	496,394	-	-	496,394	5,434	100.00	5,434	314,382	-	(Note 21)	
Tianjin President Enterprises Food Co., Ltd.	Flour	434,756	(Note 5)	370,971	-	-	370,971	2,487	100.00	2,487	75,265	-	(Note 21)	
Zhangjiagang President Nisshin Food Co., Ltd.	Manufacturing and sales of fats, feed, flour	505,240	(Note 4)	376,409	-	-	376,409	27,051	70.00	18,936	567,542	-	(Note 21)	
President-Kikkoman Zhenji Foods Co., Ltd.	Soy sauce and flavoring	1,330,885	(Note 4)	636,753	-	-	636,753	22,485	50.00	11,242	691,856	-	(Note 21)	
Ton Yi (China) Investment Co., Ltd.	General investments	6,835,600	(Note 6)	891,600	-	-	891,600	470,373	47.22	222,110	5,625,073	421,295	(Note 20)	
Taizhou Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastics packings	891,600	(Note 7)	891,600	-	-	891,600	130,214	47.22	61,487	712,905	-	(Note 20)	
Zhangzhou Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastics packings	891,600	(Note 7)	891,600	-	-	891,600	89,029	47.22	42,039	830,009	-	(Note 20)	
Kunshan Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastics packings	891,600	(Note 7)	-	-	-	( 5,219)	( 5,219)	47.22	( 2,464)	493,600	-	(Note 20)	
Sichuan Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastics packings	891,600	(Note 7)	-	-	-	-	90,151	47.22	42,569	638,994	-	(Note 21)	
Huizhou Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastics packings	891,600	(Note 7)	178,320	-	-	178,320	51,464	47.22	24,301	557,809	-	(Note 21)	
Chengdu Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastics packings	891,600	(Note 7)	341,780	-	-	341,780	47,017	47.22	22,201	554,640	-	(Note 20)	
Beijing Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastics packings	891,600	(Note 7)	-	-	-	-	40,407	47.22	19,080	467,575	-	(Note 21)	
Zhanjiang Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastics packings	594,400	(Note 7)	-	-	-	-	62,245	47.22	29,392	363,510	-	(Note 21)	
Tian Jin Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastics packings	594,400	(Note 7)	-	-	-	( 38,046)	( 38,046)	47.22	( 17,965)	226,214	-	(Note 21)	
Wuxi Ton Yi Industrial Packing Co., Ltd.	Manufacturing and sales of cans	802,440	(Note 8)	208,040	-	-	208,040	( 85,154)	47.22	( 39,823)	493,570	-	(Note 21)	

Investee in Mainland China	Main Businesses	Paid-in capital	Investment Method	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan			Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Accumulated amount of remittance from Taiwan as of June 30, 2022	Net income (loss) of the investee	Percentage of ownership held by the Company (direct or indirect) (Note 22)	Investment income (loss) recognized by the Company	Book value of investments as of June 30, 2022	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2022	Note
				Remitted to Mainland China	Remitted back to Taiwan	June 30, 2022								
Chengdu Ton Yi Industrial Packing Co., Ltd.	Sales of cans	\$ 222,900	(Note 8)	\$ 222,900	\$ -	\$ -	\$ 222,900	\$ 10,255	47.22	\$ 4,842	\$ 191,364	\$ -	(Note 21)	
Changsha Ton Yi Industrial Co., Ltd.	Sales of cans	208,040	(Note 8)	-	-	-	-	4,378	47.22	2,067	154,973	-	(Note 21)	
Fujian Ton Yi Tinplate Co., Ltd.	Manufacturing and sales of tinplates	2,570,780	(Note 9)	1,585,473	-	-	1,585,473	( 232,181)	40.99	( 95,169)	1,182,986	-	(Note 20)	
Jiangsu Ton Yi Tinplate Co., Ltd.	Sales of tinplates	1,188,800	(Note 10)	824,730	-	-	824,730	( 13,164)	39.13	( 5,150)	955,687	-	(Note 20)	
Wuxi Tonyi Daiwa Industrial Co., Ltd.	Manufacturing and sales of cans	1,188,800	(Note 11)	-	-	-	-	( 39,600)	31.40	( 12,435)	304,710	-	(Note 21)	
Zhejiang Uni-Champion Logistics Dvpt. Ltd.	Logistics	177,451	(Note 12)	171,158	-	-	171,158	8,826	56.64	4,999	136,926	25,331	(Note 21)	
Shanghai President Logistic Co., Ltd.	Logistics	59,440	(Note 13)	59,440	-	-	59,440	( 8,101)	45.80	( 3,710)	272,652	-	(Note 21)	
President Chain Store (Taizhou) Ltd.	Logistics	266,177	(Note 13)	266,177	-	-	266,177	3,207	45.80	1,469	197,275	-	(Note 21)	
President Chain Store (Shanghai) Ltd.	Operations of chain stores	3,105,396	(Note 13)	2,750,494	354,902	-	3,105,396	( 180,783)	45.80	( 82,800)	216,587	-	(Note 21)	
President Chain Store (Zhejiang) Ltd.	Operations of chain stores	931,619	(Note 13)	931,619	-	-	931,619	( 97,134)	45.80	( 44,487)	121,200	-	(Note 21)	
Shangdong President Logistics Co., Ltd.	Logistics	221,814	(Note 13)	221,814	-	-	221,814	7,985	45.80	4,319	106,635	-	(Note 21)	
Beauty Wonder (Zhejiang) Trading Co., Ltd.	Cosmeceutical retail	266,177	(Note 13)	266,177	-	-	266,177	( 17,227)	45.80	( 7,890)	51,300	-	(Note 21)	
President Cosmed Chain Store (Shen Zhen) Co, Ltd.	Merchandise wholesale and retail	443,628	(Note 14)	279,882	-	-	279,882	13	45.80	5	34,765	-	(Note 21)	
President (Sanghai) Health Product Trading Company Ltd.	Wholesale of medicines and medical appliances	173,712	(Note 15)	173,712	-	-	173,712	( 16,868)	33.77	( 5,697)	12,021	54,923	(Note 21)	
Shan Dong President Yin Zuo Commercial Limited	Supermarkets	266,177	(Note 13)	121,209	-	-	121,209	( 79,960)	25.19	( 19,449)	8,610	7,727	(Note 20)	
SciAnda (Changshu) Pharmaceuticals, Ltd.	Research, manufacturing and sale of materials for medicine	3,462,380	(Note 17)	3,454,190	-	-	3,454,190	( 95,120)	47.01	( 44,716)	737,753	-	(Note 20)	
SciAnda (Shanghai) Biochemical Technology, Ltd.	Develop and support opportunities, service provider to global	35,664	(Note 17)	35,664	-	-	35,664	351	47.01	165	8,313	-	(Note 21)	
Tait Marketing & Distribution (Shanghai) Co., Ltd.	Sales of food and soft drinks etc.	8,916	(Note 18)	8,916	-	-	8,916	( 558)	65.40	( 807)	( 235)	-	(Note 21)	
United Advisor Venture Management Ltd. etc.	Manufacturing and sales etc.	5,745,364	(Note 19)	589,140	263,320	-	852,460	183,477	-	74,093	3,200,808	-	(Note 21)	

Company name	Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2022	Investment amount approved by the Investment Commission of the Ministry of Economic Affairs (MOEA)	Ceiling on investments in Mainland China imposed by the Investment Commission of MOEA (Note 23)
Uni-President Enterprises Corp.	\$ 23,530,838	\$ 36,021,200	\$ 104,829,481
Ton-Yi Industrial Corp.	6,036,043	12,080,800	12,709,309
President Chain Store Corp.	4,957,542	9,547,510	23,232,938
ScinoPharm Taiwan, Ltd.	3,526,234	3,526,234	6,229,651
Tait Marketing & Distribution Co., Ltd.	152,048	155,020	639,272
Kai Yu Investment Co., Ltd.	446,454	1,131,963	7,468,322
President Packaging Corp.	109,964	109,964	631,930
President Pharmaceutical Corp.	173,712	173,712	424,982
Uni-President Cold Chain Corp.	88,192	88,192	866,432
Ren-Hui Investment Corp.	51,216	51,216	80,000
Nanlien International Corp.	18,516	18,516	1,358,960
President Tokyo Corp.	297,200	297,200	457,468

(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 (Cayman Ton Yi (China) Holdings Ltd.) located in the third area.

(Note 7) Indirect investment in PRC through the existing company (Ton Yi (China) Investment Co., Ltd.) located in PRC.

(Note 8) Indirect investment in PRC through the existing company (Cayman Ton Yi Industrial Holdings Ltd.) located in the third area.

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

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

(Note 11) Indirect investment in PRC through the existing company (Wuxi Ton Yi Industrial Packing Co., Ltd.) located in the third area.

(Note 12) Indirect investment in PRC through the existing company (Uni-President Logistics (BVI) Holdings Ltd.) located in the third area.

(Note 13) Indirect investment in PRC through the existing company (President Chain Store Hong Kong Holdings Ltd.) located in the third area.

(Note 14) Indirect investment in PRC through the existing company (PCSC BVI (China) Drugstore Ltd.) located in the third area.

(Note 15) Indirect investment in PRC through the existing company (President Pharmaceutical (Hong Kong) Holdings Ltd.) located in the third area.

(Note 16) Indirect investment in PRC through the existing company (Book.com (BVI) Ltd.) located in the third area.

(Note 17) Indirect investment in PRC through the existing company (SPT International, Ltd.) located in the third area.

(Note 18) Indirect investment in PRC through the existing company (Tait (H.K.) International Ltd.) located in the third area.

(Note 19) 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 20) Investment gains or losses were recognized based on reviewed financial statements.

(Note 21) Investment gains or losses were recognized based on unreviewed financial statements.

(Note 22) The percentage of ownership held by the Company is the comprehensive percentage of ownership held by the Group.

(Note 23) The ceiling amount is 60% of consolidated net worth or net worth (higher).

(Note 24) 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 1:29.72; CNY: NTD 1:4.436.

Investment gains or losses are translated using the average rates for the six-month period ended June 30, 2022 as follows: USD: NTD 1:28.76; CNY: NTD 1:4.435.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Major shareholders information

June 30, 2022

Table 13

Expressed in shares

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.