

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

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

SEPTEMBER 30, 2022 AND 2021

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

INDEPENDENT AUDITORS' 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 September 30, 2022 and 2021, and the related consolidated statements of comprehensive income for the three-month and nine-month periods then ended, as well as the consolidated statements of changes in equity and of cash flows for the nine-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 nine-month periods ended September 30, 2022 and 2021. Total assets of these subsidiaries and investments amounted to \$152,445,482 thousand and \$141,373,428 thousand, representing 28.01% of the both related consolidated totals, and total liabilities amounted to \$70,473,569 thousand and \$66,179,302 thousand, representing 19.74% and 20.09% of the related consolidated totals, as of

September 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 \$1,637,026 thousand, \$665,492 thousand, \$4,239,040 thousand and \$4,037,366 thousand, representing 13.97%, 8.95%, 14.77% and 19.52% of the related consolidated totals for the three-month and nine-month periods ended September 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 September 30, 2022 and 2021, and of its consolidated financial performance for the three-month and nine-month periods then ended and its consolidated cash flows for the nine-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

November 9, 2022

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 report of independent accountants 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 September 30, 2022 and 2021 are reviewed, not audited)

	Assets	Notes	September 30, 2022		December 31, 2021		September 30, 2021	
			AMOUNT	%	AMOUNT	%	AMOUNT	%
Current assets								
1100	Cash and cash equivalents	6(1)	\$ 94,298,795	17	\$ 80,837,880	16	\$ 81,071,606	16
1110	Financial assets at fair value through profit or loss - current	6(2)	7,984,704	2	10,394,193	2	11,548,534	2
1136	Financial assets at amortized cost - current	6(3)	14,649,859	3	15,300,236	3	12,120,481	3
1150	Notes receivable, net	6(4), 8 and 12	2,090,051	-	1,551,178	-	1,316,378	-
1160	Notes receivable - related parties	7	247	-	262	-	262	-
1170	Accounts receivable, net	6(4) and 12	19,161,546	4	17,942,536	3	19,452,936	4
1180	Accounts receivable - related parties	7	1,493,490	-	1,174,616	-	1,453,613	-
1200	Other receivables	6(5) and 12	6,759,672	1	5,069,711	1	5,783,963	1
1220	Current income tax assets	6(33)	124,105	-	140,970	-	117,528	-
130X	Inventories	6(6)(10)	45,103,526	8	46,607,301	9	39,660,454	8
1410	Prepayments		5,112,927	1	4,806,485	1	4,616,276	1
1460	Non-current assets held for sale, net	6(7)	-	-	4,371	-	-	-
1470	Other current assets	6(1) and 8	3,355,727	1	3,740,610	1	3,552,934	1
11XX	Total current assets		<u>200,134,649</u>	<u>37</u>	<u>187,570,349</u>	<u>36</u>	<u>180,694,965</u>	<u>36</u>
Non-current assets								
1510	Financial assets at fair value through profit or loss - non-current	6(2)	8,397,653	1	6,687,077	1	5,874,177	1
1517	Financial assets at fair value through other comprehensive income - non-current	6(8) and 8	4,346,952	1	5,046,544	1	6,036,881	1
1535	Financial assets at amortized cost - non-current	6(3)	23,023,393	4	17,477,582	4	17,346,757	3
1550	Investments accounted for under equity method	6(9) and 8	32,532,111	6	33,830,329	7	32,930,075	7
1600	Property, plant and equipment	6(10)(15), 7 and 8	123,544,246	23	122,583,124	24	122,069,476	24
1755	Right-of-use assets	6(11)	96,392,346	18	89,056,226	17	87,609,553	17
1760	Investment property, net	6(13)(15) and 8	21,237,241	4	17,762,512	4	17,847,430	4
1780	Intangible assets	6(14)(15) and 7	16,552,939	3	17,179,317	3	17,411,057	4
1840	Deferred income tax assets	6(33)	6,878,805	1	6,373,372	1	6,610,203	1
1915	Prepayments for equipment	7	1,387,406	-	1,396,313	-	804,233	-
1920	Guarantee deposits paid	8	3,687,310	1	3,604,241	1	3,568,761	1
1990	Other non-current assets	6(1)(21), 7 and 8	6,068,629	1	5,472,644	1	5,967,305	1
15XX	Total non-current assets		<u>344,049,031</u>	<u>63</u>	<u>326,469,281</u>	<u>64</u>	<u>324,075,908</u>	<u>64</u>
1XXX	Total assets		<u>\$ 544,183,680</u>	<u>100</u>	<u>\$ 514,039,630</u>	<u>100</u>	<u>\$ 504,770,873</u>	<u>100</u>

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UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS

(Expressed in thousands of New Taiwan dollars)

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

Liabilities and Equity	Notes	September 30, 2022		December 31, 2021		September 30, 2021		
		AMOUNT	%	AMOUNT	%	AMOUNT	%	
Current liabilities								
2100	Short-term borrowings	6(16) and 8	\$ 43,092,029	8	\$ 24,530,062	5	\$ 23,603,308	5
2110	Short-term notes and bills payable	6(17) and 8	6,673,457	1	11,178,763	2	7,283,183	1
2120	Financial liabilities at fair value through profit or loss - current	6(2)	-	-	4,093	-	423	-
2130	Contract liabilities - current	6(26)	10,629,965	2	19,221,275	4	10,339,065	2
2150	Notes payable		1,288,170	-	1,965,111	-	1,095,052	-
2160	Notes payable - related parties	7	33,050	-	59,024	-	18,746	-
2170	Accounts payable		43,119,342	8	38,765,523	7	35,817,653	7
2180	Accounts payable - related parties	7	785,495	-	611,731	-	689,580	-
2200	Other payables	6(18)	52,215,078	10	51,780,717	10	70,581,806	14
2230	Current income tax liabilities	6(33)	3,537,754	1	3,129,453	1	2,983,469	1
2280	Lease liabilities - current		13,546,582	3	14,164,656	3	12,944,435	3
2310	Advance receipts		557,648	-	621,700	-	556,530	-
2320	Long-term liabilities, current portion	6(19)(20) and 8	6,910,977	1	5,777,065	1	5,583,024	1
2399	Other current liabilities		4,373,831	1	4,353,084	1	4,173,070	1
21XX	Total current liabilities		<u>186,763,378</u>	<u>35</u>	<u>176,162,257</u>	<u>34</u>	<u>175,669,344</u>	<u>35</u>
Non-current liabilities								
2527	Contract liabilities - non-current	6(26)	673,981	-	549,019	-	515,413	-
2530	Corporate bonds payable	6(19)	45,150,000	8	47,050,000	9	47,050,000	9
2540	Long-term borrowings	6(20) and 8	20,008,539	4	13,306,228	3	9,261,625	2
2570	Deferred income tax liabilities	6(33)	15,363,941	3	14,218,609	3	14,135,581	3
2580	Lease liabilities - non-current		73,693,607	14	65,583,194	13	65,436,736	13
2640	Net defined benefit liabilities - non-current	6(21)	6,803,488	1	7,351,787	1	8,169,432	2
2645	Guarantee deposits received		6,893,400	1	6,555,269	1	6,531,085	1
2670	Other non-current liabilities		1,594,513	-	2,269,522	1	2,672,030	-
25XX	Total non-current liabilities		<u>170,181,469</u>	<u>31</u>	<u>156,883,628</u>	<u>31</u>	<u>153,771,902</u>	<u>30</u>
2XXX	Total liabilities		<u>356,944,847</u>	<u>66</u>	<u>333,045,885</u>	<u>65</u>	<u>329,441,246</u>	<u>65</u>
Equity attributable to owners of parent								
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)	2,767,648	-	2,834,168	1	2,952,924	-
Retained earnings								
3310	Legal reserve	6(8)(24)	28,406,550	5	26,375,315	5	26,375,315	5
3320	Special reserve		10,200,014	2	8,201,965	2	8,203,635	2
3350	Unappropriated retained earnings		27,761,561	5	32,449,568	6	28,606,361	6
Other equity interest								
3400	Other equity interest	6(25)	(3,392,095)	(1)	(10,094,971)	(2)	(10,299,083)	(2)
31XX	Equity attributable to owners of the parent		<u>122,563,832</u>	<u>22</u>	<u>116,586,199</u>	<u>23</u>	<u>112,659,306</u>	<u>22</u>
36XX	Non-controlling interest	4(3) and 6(35)	64,675,001	12	64,407,546	12	62,670,321	13
3XXX	Total equity		<u>187,238,833</u>	<u>34</u>	<u>180,993,745</u>	<u>35</u>	<u>175,329,627</u>	<u>35</u>
Contingent liabilities and commitments								
3X2X	Total liabilities and equity		<u>\$ 544,183,680</u>	<u>100</u>	<u>\$ 514,039,630</u>	<u>100</u>	<u>\$ 504,770,873</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 September 30				Nine months ended September 30			
			2022		2021		2022		2021	
			AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
4000	Operating revenue	6(12)(13)(26) and 7	\$ 141,761,910	100	\$ 124,920,576	100	\$ 396,497,245	100	\$ 357,718,436	100
5000	Operating costs	6(6)(11)(14)(21)(31)(32) and 7	(96,439,784)	(68)	(84,054,231)	(67)	(268,818,875)	(68)	(237,956,351)	(67)
5900	Net operating margin		45,322,126	32	40,866,345	33	127,678,370	32	119,762,085	33
	Operating expenses	6(11)(13)(14)(21)(31)(32), 7 and 12								
6100	Selling expenses		(29,945,080)	(21)	(26,345,604)	(21)	(85,573,270)	(22)	(79,365,732)	(22)
6200	General and administrative expenses		(6,152,799)	(5)	(5,425,957)	(5)	(17,382,403)	(4)	(16,514,577)	(5)
6300	Research and development expenses		(219,909)	-	(224,793)	-	(649,250)	-	(679,025)	-
6450	Expected credit (losses) gains		(7,292)	-	(23,938)	-	190	-	(51,315)	-
6000	Total operating expenses		(36,325,080)	(26)	(32,020,292)	(26)	(103,604,733)	(26)	(96,610,649)	(27)
6900	Operating profit		8,997,046	6	8,846,053	7	24,073,637	6	23,151,436	6
	Non-operating income and expenses									
7100	Interest income	6(3)(8)(27) and 7	692,044	-	515,994	-	1,656,993	-	1,384,352	-
7010	Other income	6(8)(11)(12)(13)(28)	1,419,354	1	1,224,533	1	3,748,247	1	3,196,257	1
7020	Other gains and losses	6(2)(7)(8)(11)(14)(15)(29) and 12	30,018	-	(432,136)	-	(358,752)	-	(43,972)	-
7050	Finance costs	6(10)(11)(30)	(654,448)	-	(504,072)	-	(1,751,255)	-	(1,563,230)	-
7060	Share of profit of associates and joint ventures accounted for under equity method	6(9)	884,576	1	618,462	-	2,163,078	1	3,177,930	1
7000	Total non-operating income and expenses		2,371,544	2	1,422,781	1	5,458,311	2	6,151,337	2
7900	Profit before income tax		11,368,590	8	10,268,834	8	29,531,948	8	29,302,773	8
7950	Income tax expense	6(33)	(2,903,939)	(2)	(2,073,535)	(1)	(7,162,622)	(2)	(5,766,483)	(1)
8200	Net income		\$ 8,464,651	6	\$ 8,195,299	7	\$ 22,369,326	6	\$ 23,536,290	7

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

Items	Notes	Three months ended September 30				Nine months ended September 30				
		2022		2021		2022		2021		
		AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
Other comprehensive income (loss)										
Components of other comprehensive income (loss) that will not be reclassified to profit or loss										
8316	Unrealized (loss) gain on valuation of investments in equity instruments measured at fair value through other comprehensive income	6(8)	(\$ 100,779)	-	(\$ 206,467)	-	(\$ 454,193)	-	\$ 8,901	-
8320	Share of other comprehensive income (loss) of associates and joint ventures accounted for under equity method - will not be reclassified to profit or loss		31,125	-	(39,516)	-	(308,565)	-	183,515	-
8349	Income tax related to components of other comprehensive income (loss) that will not be reclassified to profit or loss	6(33)	2,145	-	(5,033)	-	13,611	-	(11,816)	-
Components of other comprehensive income (loss) that will be reclassified to profit or loss										
8361	Financial statements translation differences of foreign operations		3,469,219	2	(499,639)	(1)	7,613,259	2	(2,928,649)	(1)
8367	Unrealized loss on valuation of investments in debt instruments measured at fair value through other comprehensive income, net	6(8)	(23,578)	-	(4,816)	-	(130,502)	-	(6,177)	-
8370	Share of other comprehensive (loss) income of associates and joint ventures accounted for under equity method - will be reclassified to profit or loss		(127,223)	-	(2,043)	-	(405,965)	(1)	(99,418)	-
8300	Total other comprehensive income (loss) for the period		<u>\$ 3,250,909</u>	<u>2</u>	<u>(\$ 757,514)</u>	<u>(1)</u>	<u>\$ 6,327,645</u>	<u>1</u>	<u>(\$ 2,853,644)</u>	<u>(1)</u>
8500	Total comprehensive income		<u>\$ 11,715,560</u>	<u>8</u>	<u>\$ 7,437,785</u>	<u>6</u>	<u>\$ 28,696,971</u>	<u>7</u>	<u>\$ 20,682,646</u>	<u>6</u>
Profit attributable to:										
8610	Owners of the parent		\$ 5,526,345	4	\$ 5,715,413	5	\$ 14,612,992	4	\$ 16,500,709	5
8620	Non-controlling interest		2,938,306	2	2,479,886	2	7,756,334	2	7,035,581	2
	Net income		<u>\$ 8,464,651</u>	<u>6</u>	<u>\$ 8,195,299</u>	<u>7</u>	<u>\$ 22,369,326</u>	<u>6</u>	<u>\$ 23,536,290</u>	<u>7</u>
Comprehensive income attributable to:										
8710	Owners of the parent		\$ 9,084,081	6	\$ 5,205,593	4	\$ 21,385,595	5	\$ 14,268,269	4
8720	Non-controlling interest		2,631,479	2	2,232,192	2	7,311,376	2	6,414,377	2
	Total comprehensive income for the period		<u>\$ 11,715,560</u>	<u>8</u>	<u>\$ 7,437,785</u>	<u>6</u>	<u>\$ 28,696,971</u>	<u>7</u>	<u>\$ 20,682,646</u>	<u>6</u>
Earnings per share (in dollars)										
9750	Basic	6(34)	<u>\$ 0.97</u>		<u>\$ 1.01</u>		<u>\$ 2.57</u>		<u>\$ 2.90</u>	
9850	Diluted		<u>\$ 0.97</u>		<u>\$ 1.00</u>		<u>\$ 2.56</u>		<u>\$ 2.89</u>	

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

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

	Notes	Equity attributable to owners of the parent									
		Share capital - common stock	Capital surplus	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	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income			
For the nine-month period ended September 30, 2021											
Balance at January 1, 2021		\$ 56,820,154	\$ 3,664,464	\$ 24,218,283	\$ 7,099,301	\$ 30,740,022	(\$ 9,111,230)	\$ 1,013,025	\$ 114,444,019	\$ 66,154,574	\$ 180,598,593
Consolidated net income		-	-	-	-	16,500,709	-	-	16,500,709	7,035,581	23,536,290
Other comprehensive (loss) income	6(25)	-	-	-	-	-	(2,301,813)	69,373	(2,232,440)	(621,204)	(2,853,644)
Total comprehensive income (loss)		-	-	-	-	16,500,709	(2,301,813)	69,373	14,268,269	6,414,377	20,682,646
Distribution of 2020 consolidated net income											
Legal reserve		-	-	2,157,032	-	(2,157,032)	-	-	-	-	-
Special reserve		-	-	-	1,104,334	(1,104,334)	-	-	-	-	-
Cash dividends	6(24)	-	-	-	-	(15,341,442)	-	-	(15,341,442)	-	(15,341,442)
Adjustment for change in capital reserve of investee companies	6(23)	-	16,666	-	-	-	-	-	16,666	-	16,666
Difference between the acquisition or disposal price and carrying amounts of subsidiaries	6(23)(35)	-	(706,840)	-	-	-	-	-	(706,840)	(957,517)	(1,664,357)
Adjustment of capital reserve due to change in interests in subsidiaries	6(23)	-	(20,901)	-	-	-	-	-	(20,901)	-	(20,901)
Payments of unpaid cash dividends from previous year transferred to capital reserve	6(23)	-	(465)	-	-	-	-	-	(465)	-	(465)
Disposal of financial assets at fair value through other comprehensive income - equity instrument	6(8)	-	-	-	-	(31,562)	-	31,562	-	-	-
Change in non-controlling interest		-	-	-	-	-	-	-	-	(8,941,113)	(8,941,113)
Balance at September 30, 2021		\$ 56,820,154	\$ 2,952,924	\$ 26,375,315	\$ 8,203,635	\$ 28,606,361	(\$ 11,413,043)	\$ 1,113,960	\$ 112,659,306	\$ 62,670,321	\$ 175,329,627
For the nine-month period ended September 30, 2022											
Balance at January 1, 2022		\$ 56,820,154	\$ 2,834,168	\$ 26,375,315	\$ 8,201,965	\$ 32,449,568	(\$ 11,347,334)	\$ 1,252,363	\$ 116,586,199	\$ 64,407,546	\$ 180,993,745
Consolidated net income		-	-	-	-	14,612,992	-	-	14,612,992	7,756,334	22,369,326
Other comprehensive income (loss)	6(25)	-	-	-	-	-	8,069,700	(1,297,097)	6,772,603	(444,958)	6,327,645
Total comprehensive income (loss)		-	-	-	-	14,612,992	8,069,700	(1,297,097)	21,385,595	7,311,376	28,696,971
Distribution of 2021 consolidated net income											
Legal reserve		-	-	2,031,235	-	(2,031,235)	-	-	-	-	-
Special reserve		-	-	-	1,998,436	(1,998,436)	-	-	-	-	-
Cash dividends	6(24)	-	-	-	-	(15,341,442)	-	-	(15,341,442)	-	(15,341,442)
Adjustment for change in capital reserve of investee companies	6(23)	-	16,830	-	-	-	-	-	16,830	-	16,830
Difference between the acquisition or disposal price and carrying amounts of subsidiaries	6(23)(35)	-	(83,159)	-	-	-	-	-	(83,159)	(169,353)	(252,512)
Adjustment of capital reserve due to change in interests in associates	6(23)	-	313	-	-	-	-	-	313	-	313
Payments of unpaid cash dividends from previous year transferred to capital reserve	6(23)	-	(504)	-	-	-	-	-	(504)	-	(504)
Reversal of special reserve	6(24)	-	-	-	(387)	387	-	-	-	-	-
Disposal of financial assets at fair value through other comprehensive income - equity instrument	6(8)	-	-	-	-	69,727	-	(69,727)	-	-	-
Change in non-controlling interest		-	-	-	-	-	-	-	-	(6,874,568)	(6,874,568)
Balance at September 30, 2022		\$ 56,820,154	\$ 2,767,648	\$ 28,406,550	\$ 10,200,014	\$ 27,761,561	(\$ 3,277,634)	(\$ 114,461)	\$ 122,563,832	\$ 64,675,001	\$ 187,238,833

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 nine-month periods ended September 30,	
		2022	2021
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Profit before tax		\$ 29,531,948	\$ 29,302,773
Adjustments			
Adjustments to reconcile profit (loss)			
Gain on financial assets and liabilities at fair value through profit and loss	6(2)(29)	(326,460)	(831,535)
Expected credit (gain) loss	12	(190)	51,315
Provision for inventory market price decline	6(6)	88,889	19,155
Gain on disposal of non-current assets held for sale	6(7)(29)	(238,750)	(52,825)
(Gain) loss on disposal of financial assets at fair value through other comprehensive income - debt instrument	6(8)(29)	(3,980)	14,188
Share of profit of associates and joint ventures accounted for under equity method	6(9)	(2,163,078)	(3,177,930)
Loss on liquidation of investments accounted for under the equity method	6(29)	-	3,516
Depreciation on property, plant and equipment	6(10)	13,617,961	13,592,617
Loss (gain) on disposal of property, plant and equipment	6(29)	40,092	(1,611)
Depreciation on right-of-use assets	6(11)	11,051,778	10,428,062
Rent concessions income	6(11)(28)	(86,708)	(113,256)
Gain from lease modification	6(11)(29)	(97,651)	(128,276)
Depreciation on investment property	6(13)	212,754	243,649
Gain on disposal of investment property	6(29)	(30,894)	(39,266)
Amortization	6(14)	699,092	676,573
(Gain on reversal of impairment loss) impairment loss on non-financial assets	6(15)(29)	(188)	86,816
Interest income	6(27)	(1,656,993)	(1,384,352)
Dividend income	6(28)	(227,266)	(191,119)
Finance costs	6(30)	1,751,255	1,563,230
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss		2,146,226	(956,387)
Notes receivable	(	539,399)	(138,687)
Notes receivable - related parties		15	24
Accounts receivable	(	1,239,698)	(4,108,110)
Accounts receivable - related parties	(	318,874)	(502,069)
Other receivables	(	1,050,592)	(1,722,175)
Inventories		1,843,886	(299,628)
Prepayments	(	306,442)	(632,007)
Other current assets		368,413	90,914
Changes in operating liabilities			
Contract liabilities - current	(	8,591,310)	(5,930,293)
Notes payable	(	676,941)	(8,238)
Notes payable - related parties	(	25,974)	(3,839)
Accounts payable		4,353,819	(118,051)
Accounts payable - related parties		173,764	151,356
Other payables	(	49,346)	(1,982,106)
Advance receipts	(	64,052)	(61,102)
Other current liabilities		20,747	(204,835)
Contract liabilities - non-current		124,962	(62,926)
Net defined benefit liabilities - non-current	(	548,299)	(372,453)
Cash inflow generated from operations		47,782,516	37,287,528
Interest received		1,030,052	1,060,388
Dividends received		3,229,455	3,591,207
Interest paid	(	1,774,960)	(1,600,204)
Income tax paid	(	6,083,946)	(6,080,142)
Net cash flows from operating activities		44,183,117	34,258,777

(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 nine-month periods ended September 30,	
		2022	2021
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at amortized cost - current		(\$ 2,696,525)	(\$ 4,735,750)
Repayment of principal at maturity from financial assets at amortized cost - current		11,627,176	4,205,450
Decrease in other receivables - related parties		824	26,134
Proceeds from disposal of non-current assets held for sale	6(7)	567,842	72,124
Decrease in other current assets		16,470	8,032
Acquisition of financial assets at fair value through other comprehensive income - non-current		(406,566)	(2,064,410)
Proceeds from financial assets at fair value through other comprehensive income - non-current	6(8)	705,750	288,117
Return of capital from financial assets at fair value through other comprehensive income - non-current		-	55,355
Acquisition of financial assets at amortized cost - non-current		(12,221,678)	(1,608,566)
Acquisition of investments accounted for under equity method		(59,835)	(94,744)
Return of capital from investments accounted for under the equity method		-	4,500
Cash paid for acquisition of property, plant and equipment	6(36)	(13,384,611)	(10,232,768)
Interest paid for acquisition of property, plant and equipment	6(10)(36)	(10,897)	(6,116)
Proceeds from disposal of property, plant and equipment		316,309	550,324
Cash paid for acquisition of right-of-use assets	6(36)	-	(750,372)
Proceeds from disposal of right-of-use assets		-	96,017
Cash paid for acquisition of investment property	6(13)	(2,783,799)	(382,569)
Proceeds from disposal of investment property		39,580	58,478
Increase in intangible assets	6(14)	(304,219)	(174,505)
Proceeds from disposal of intangible assets		-	9
Increase in prepayments for equipment		(1,919,113)	(1,376,395)
Increase in guarantee deposits paid		(83,069)	(115,344)
Increase in other non-current assets		(596,809)	(469,339)
Net cash flows from business combination		-	4,783
Net cash flows used in investing activities		(21,193,170)	(16,641,555)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase in short-term borrowings	6(37)	18,561,967	1,233,537
Decrease in short-term notes and bills payable	6(37)	(4,505,306)	(7,589,714)
Increase in corporate bonds payable	6(37)	4,000,000	9,950,000
Decrease in corporate bonds payable	6(37)	(5,000,000)	(1,400,000)
Increase in long-term borrowings	6(37)	52,071,330	16,359,512
Decrease in long-term borrowings	6(37)	(45,164,631)	(21,950,233)
Payments of lease liabilities	6(37)	(10,685,711)	(8,944,039)
Increase in guarantee deposit received	6(37)	338,131	421,196
Increase in other non-current liabilities		75,363	123,842
Payments of unpaid cash dividends from previous year transferred to capital reserve	6(23)	(504)	(465)
Payment of cash dividends	6(24)	(15,341,442)	-
Cash paid for transaction with non-controlling interests	6(35)	(225,736)	(1,664,357)
Change in non-controlling interests		(6,874,568)	(3,890,829)
Net cash flows used in financing activities		(12,751,107)	(17,351,550)
Effect of foreign exchange rate changes on cash and cash equivalents		3,222,075	(1,172,851)
Net increase (decrease) in cash and cash equivalents		13,460,915	(907,179)
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)	\$ 94,298,795	\$ 81,071,606

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 NINE-MONTH PERIODS ENDED SEPTEMBER 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 November 9, 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:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board (“IASB”)
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:

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

The above standards and interpretations have no significant impact to the 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
			September 30, 2022	December 31, 2021	September 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)
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)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			September 30, 2022	December 31, 2021	September 30, 2021	
Uni-President Enterprises Corp.	Uni-President Express Corp.	Distribution services, etc.	100.00	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Tung Lo Development Co., Ltd.	Entertainment business	100.00	100.00	100.00	(Note 1) (Note 2)
Uni-President Enterprises Corp.	Uni-President Organics Corp.	Sales of rice, vegetable, tea and drinks, etc.	100.00	100.00	100.00	(Note 1) (Note 2)
Uni-President Enterprises Corp.	President Fair Development Corp.	Operation of shopping mall, department store, international trade, etc.	100.00	100.00	100.00	(Note 1) (Note 2)
Uni-President Enterprises Corp.	Tung Ho Development Co., Ltd.	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)
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 Nisshin Corp.	Processing, manufacturing and sales of vegetable oil	56.00	56.00	56.00	(Note 1) (Note 2)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			September 30, 2022	December 31, 2021	September 30, 2021	
Uni-President Enterprises Corp.	President Tokyo Corp.	Car rental	51.00	51.00	51.00	(Note 1) (Note 2)
Uni-President Enterprises Corp.	Tung-Ren Pharmaceutical Corp.	Distribution of pharmaceuticals	51.00	51.00	51.00	(Note 1)
Uni-President Enterprises Corp.	President Packaging Industrial Corp.	Package and container sales	50.58	50.58	50.58	(Note 1) (Note 2)
Uni-President Enterprises Corp.	President Kikkoman Inc.	Manufacturing and sales of soy sauce	50.00	50.00	50.00	(Note 1) (Note 2) (Note 3)
Uni-President Enterprises Corp.	ScinoPharm Taiwan, Ltd.	Research, manufacturing and sales of materials for medicine, etc.	46.78	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)
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)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			September 30, 2022	December 31, 2021	September 30, 2021	
Cayman President Holdings Ltd.	Uni-President Enterprises China Holdings Ltd. and its subsidiaries	Investment in food industry, etc.	72.38	72.11	71.83	(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.	Tong Kuan Enterprises Co., Ltd.	Sales of livestock products	100.00	100.00	100.00	(Note 1)
Kai Nan Investment Co., Ltd.	Kai Ya Food Co., Ltd.	Manufacturing of food	100.00	100.00	100.00	(Note 1)
President Global Corp.	Ameripecc Inc.	Manufacturing of food	100.00	100.00	100.00	(Note 1)
Uni-President Dream Parks Corp.	Uni-Oao Travel Services Corp.	Tourist agency business	100.00	100.00	100.00	(Note 1)
President Fair Development Corp.	President Century Corp.	Development of specific professional area	100.00	100.00	100.00	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			September 30, 2022	December 31, 2021	September 30, 2021	
Nanlien International Corp.	Cayman Nanlien Holding Ltd. and its subsidiaries	Professional investment, etc.	100.00	100.00	100.00	(Note 1)
Nanlien International Corp.	Tung Hsyng Co., Ltd., 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.	Tong Yu Investment Corp.	Professional investments	100.00	100.00	100.00	(Note 1)
President International Development Corp.	President Life Sciences Co., Ltd.	Manufacture of chemical materials and instruments, etc.	100.00	100.00	100.00	(Note 1)
President International Development Corp.	President Property Corp.	Sales and lease of real estate property	100.00	100.00	100.00	(Note 1)
Tait Marketing & Distribution Co., Ltd.	Tait Distribution Service Co., Ltd.	Manufacture of various drinks	100.00	100.00	100.00	(Note 1)
Tait Marketing & Distribution Co., Ltd.	Tait (H.K) International Ltd. and its subsidiaries	International trade	100.00	100.00	100.00	(Note 1)
President Tokyo Corp.	President Tokyo Auto Leasing Corp.	Car rental	100.00	100.00	100.00	(Note 1)
President Tokyo Corp.	Uni-President Tc-Lease (Cayman) Corporation and its subsidiaries	Professional investments, etc.	100.00	100.00	100.00	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			September 30, 2022	December 31, 2021	September 30, 2021	
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)
President Chain Store Corp.	Capital Marketing Consultant Corp.	Enterprise management consultancy	100.00	100.00	100.00	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			September 30, 2022	December 31, 2021	September 30, 2021	
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 Chain Store Corporation Insurance Brokers Co., Ltd.	Personal and property insurance	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	Cold Stone Creamery Taiwan Ltd.	Operation of restaurant	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	President Lanyang Art Corp.	Arts and culture	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	President Being Corp.	Operation of gymnasium, spa	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	21 Century Co., Ltd.	Operation of fastfood chain restaurant	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	President Chain Store Tokyo Marketing Corp.	Enterprise management consultancy	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	PCSC BVI (China) Drugstore Ltd. and its subsidiaries	Professional investments, etc.	100.00	100.00	100.00	(Note 1) (Note 2)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			September 30, 2022	December 31, 2021	September 30, 2021	
President Chain Store Corp.	ICASH Corp.	Operation of electronic tickets and electronic related business	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	Connection Labs Ltd.	Other software and network related business	100.00	100.00	100.00	(Note 1) (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)
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)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			September 30, 2022	December 31, 2021	September 30, 2021	
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 nine-month periods ended September 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 September 30, 2022, December 31, 2021 and September 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 September 30, 2022, December 31, 2021 and September 30, 2021, the non-controlling interest of the Group amounted to \$64,675,001, \$64,407,546 and \$62,670,321, respectively. The information on non-controlling interest and respective subsidiaries is as follows:

Name of subsidiary	Principal location of business	Non-controlling interest			
		September 30, 2022		December 31, 2021	
		Amount	Ownership (%)	Amount	Ownership (%)
President Chain Store Corp.	Taiwan	\$23,366,677	54.20%	\$23,192,989	54.20%
Uni-President Enterprises China Holdings Ltd.	China	16,148,277	27.62%	16,718,954	27.89%

Name of subsidiary	Principal location of business	Non-controlling interest	
		September 30, 2021	
		Amount	Ownership (%)
President Chain Store Corp.	Taiwan	\$21,632,991	54.20%
Uni-President Enterprises China Holdings Ltd.	China	16,741,698	28.17%

Summarized financial information of the subsidiaries:

(a) President Chain Store Corp.

<u>Balance sheets</u>	President Chain Store Corp. (Consolidated)		
	September 30, 2022	December 31, 2021	September 30, 2021
Current assets	\$ 77,652,458	\$ 79,411,842	\$ 76,565,293
Non-current assets	145,315,159	135,092,193	132,706,020
Current liabilities	(89,548,124)	(88,598,018)	(85,978,602)
Non-current liabilities	(90,307,543)	(83,114,525)	(83,379,444)
Total net assets	\$ 43,111,950	\$ 42,791,492	\$ 39,913,267
<u>Statements of comprehensive income</u>	<u>For the three-month periods ended September 30,</u>		
	2022	2021	
Revenue	\$ 75,846,879	\$ 65,444,164	
Profit before income tax	\$ 3,948,073	\$ 2,769,364	
Income tax expense	(810,501)	(426,431)	
Net income	3,137,572	2,342,933	
Other comprehensive income (loss), net of tax	1,252,659	(307,022)	
Total comprehensive income	\$ 4,390,231	\$ 2,035,911	
Comprehensive income attributable to non-controlling interest	\$ 450,304	\$ 203,698	
Dividends paid to non-controlling interest	\$ 5,071,277	\$ 5,071,277	

<u>Statements of comprehensive income</u>	<u>For the nine-month periods ended September 30,</u>	
	<u>2022</u>	<u>2021</u>
Revenue	\$ 214,644,668	\$ 194,090,761
Profit before income tax	\$ 10,820,717	\$ 8,601,484
Income tax expense	(2,218,211)	(1,339,271)
Net income	8,602,506	7,262,213
Other comprehensive income (loss), net of tax	2,448,588	(650,308)
Total comprehensive income	\$ 11,051,094	\$ 6,611,905
Comprehensive income attributable to non-controlling interest	\$ 1,284,975	\$ 571,285
Dividends paid to non-controlling interest	\$ 5,071,277	\$ 5,071,277
<u>Statements of cash flows</u>	<u>For the nine-month periods ended September 30,</u>	
	<u>2022</u>	<u>2021</u>
Net cash provided by operating activities	\$ 23,578,141	\$ 21,739,935
Net cash used in investing activities	(9,622,924)	(6,580,150)
Net cash used in financing activities	(17,807,251)	(15,783,879)
Effect of exchange rates changes on cash and cash equivalents	2,819,384	(833,427)
Decrease in cash and cash equivalents	(1,032,650)	(1,457,521)
Cash and cash equivalents at beginning of period	45,648,486	46,562,907
Cash and cash equivalents at end of period	\$ 44,615,836	\$ 45,105,386

(b) Uni-President Enterprises China Holdings Ltd.

Uni-President Enterprises China Holdings Ltd., a subsidiary of the Group that has significant non-controlling interest, is a listed company in Hong Kong with securities listed and traded in the main board of Hong Kong Exchanges and Clearing Limited. As a result, releasing or announcement of its information is subject to laws and regulations issued by the regulatory authorities in Hong Kong. As the financial information for the nine-month periods ended September 30, 2022 and 2021 of Uni-President Enterprises China Holdings Ltd. is not made public according to local laws and regulations, the Group does not disclose summarized financial information of the subsidiary due to restrictions of the local laws and regulations.

(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>September 30, 2022</u>	<u>December 31, 2021</u>	<u>September 30, 2021</u>
Cash:			
Cash on hand	\$ 1,830,931	\$ 1,735,399	\$ 1,670,111
Checking deposits and demand deposits	<u>20,807,867</u>	<u>21,897,882</u>	<u>20,885,465</u>
	<u>22,638,798</u>	<u>23,633,281</u>	<u>22,555,576</u>
Cash equivalents:			
Time deposits	64,470,586	51,666,880	51,380,297
Short-term financial instruments	<u>7,189,411</u>	<u>5,537,719</u>	<u>7,135,733</u>
	<u>71,659,997</u>	<u>57,204,599</u>	<u>58,516,030</u>
	<u>\$ 94,298,795</u>	<u>\$ 80,837,880</u>	<u>\$ 81,071,606</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 September 30, 2022, December 31, 2021 and September 30, 2021 are described in Note 8, 'PLEDGED ASSETS'.

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

<u>Assets</u>	<u>September 30, 2022</u>	<u>December 31, 2021</u>	<u>September 30, 2021</u>
Current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Structured notes	\$ 4,015,645	\$ 7,403,273	\$ 7,778,372
Beneficiary certificates	2,878,772	1,764,388	2,640,935
Listed and emerging stocks	337,964	685,296	575,487
Unlisted and unemerging stocks	509,179	443,908	446,634
Forward foreign exchange contracts	38,766	2,149	7,313
Equity linked notes	<u>174,625</u>	<u>-</u>	<u>27,850</u>
	7,954,951	10,299,014	11,476,591
Valuation adjustment	<u>29,753</u>	<u>95,179</u>	<u>71,943</u>
	<u>\$ 7,984,704</u>	<u>\$ 10,394,193</u>	<u>\$ 11,548,534</u>

<u>Assets</u>	<u>September 30, 2022</u>	<u>December 31, 2021</u>	<u>September 30, 2021</u>
Non-current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Beneficiary certificates	\$ 4,580,579	\$ 4,285,534	\$ 3,610,946
Unlisted and unemerging stocks	1,456,594	1,470,153	1,457,588
Structured notes	1,338,548	-	-
	<u>7,375,721</u>	<u>5,755,687</u>	<u>5,068,534</u>
Valuation adjustment	1,021,932	931,390	805,643
	<u>\$ 8,397,653</u>	<u>\$ 6,687,077</u>	<u>\$ 5,874,177</u>

<u>Liabilities</u>	<u>September 30, 2022</u>	<u>December 31, 2021</u>	<u>September 30, 2021</u>
Current items:			
Financial liabilities mandatorily measured at fair value through profit or loss			
Forward foreign exchange contracts	\$ -	\$ 4,093	\$ 423

- 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 \$101,110, (\$35,822), \$326,460 and \$831,535 for the three-month and nine-month periods ended September 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:

	<u>September 30, 2022</u>	
	<u>Contract Amount (in thousands)</u>	<u>Contract Period</u>
Current items:		
Forward foreign exchange buying contract	USD 19,843	1. 2022~2. 2023
Equity linked notes	USD 5,500	7. 2022~2. 2023
	<u>December 31, 2021</u>	
	<u>Contract Amount (in thousands)</u>	<u>Contract Period</u>
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

	September 30, 2021		
	Contract Amount (in thousands)	Contract Period	
Current items:			
Forward foreign exchange buying contract	USD	38,916	4. 2021~3. 2022
Forward foreign exchange selling contract	USD	11,920	7. 2021~12. 2021
Equity linked notes	USD	1,000	8. 2021~11. 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 September 30, 2022, December 31, 2021 and September 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	September 30, 2022	December 31, 2021	September 30, 2021
Current items:			
Time deposits with a maturity of over three months	\$ 12,604,311	\$ 9,627,077	\$ 6,963,271
Financial bonds	1,270,000	4,435,143	3,341,223
Negotiable certificates of deposits	635,000	830,400	835,500
Bonds with repurchase agreement	140,548	407,616	417,871
Structured deposits	-	-	562,616
	<u>\$ 14,649,859</u>	<u>\$ 15,300,236</u>	<u>\$ 12,120,481</u>
Non-current items:			
Time deposits with a maturity of over one year	\$ 20,837,493	\$ 17,201,723	\$ 17,069,204
Financial bonds	2,185,900	275,859	277,553
	<u>\$ 23,023,393</u>	<u>\$ 17,477,582</u>	<u>\$ 17,346,757</u>

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 \$394,673, \$280,882, \$978,957 and \$809,988 for the three-month and nine-month periods ended September 30, 2022 and 2021, respectively.

C. As of September 30, 2022, December 31, 2021 and September 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 September 30, 2022, December 31, 2021 and September 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>September 30, 2022</u>	<u>December 31, 2021</u>	<u>September 30, 2021</u>
Notes receivable	\$ 2,106,524	\$ 1,567,125	\$ 1,331,001
Less: Allowance for uncollectible accounts	(16,473)	(15,947)	(14,623)
	<u>\$ 2,090,051</u>	<u>\$ 1,551,178</u>	<u>\$ 1,316,378</u>
Accounts receivable	\$ 19,566,347	\$ 18,353,090	\$ 19,905,023
Less: Allowance for uncollectible accounts	(404,801)	(410,554)	(452,087)
	<u>\$ 19,161,546</u>	<u>\$ 17,942,536</u>	<u>\$ 19,452,936</u>

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

	<u>September 30, 2022</u>		<u>December 31, 2021</u>		<u>September 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	\$ 521,850	\$13,228,546	\$ 623,090	\$12,468,825	\$ 431,320	\$13,510,401
31 to 60 days	432,200	3,704,454	316,692	3,557,250	248,669	3,668,956
61 to 90 days	450,300	1,575,384	311,532	1,446,495	280,704	1,649,292
91 to 180 days	626,934	590,881	173,500	520,615	257,979	618,049
Over 181 days	<u>75,240</u>	<u>467,082</u>	<u>142,311</u>	<u>359,905</u>	<u>112,329</u>	<u>458,325</u>
	<u>\$2,106,524</u>	<u>\$19,566,347</u>	<u>\$ 1,567,125</u>	<u>\$18,353,090</u>	<u>\$1,331,001</u>	<u>\$19,905,023</u>

B. As of September 30, 2022, December 31, 2021 and September 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 September 30, 2022, December 31, 2021 and September 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 September 30, 2022, December 31, 2021 and September 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>September 30, 2022</u>	<u>December 31, 2021</u>	<u>September 30, 2021</u>
Other receivables	\$ 4,798,502	\$ 3,747,910	\$ 4,548,186
Interest receivable	<u>1,997,959</u>	<u>1,371,018</u>	<u>1,291,830</u>
	6,796,461	5,118,928	5,840,016
Less: Allowance for uncollectible accounts	(<u>36,789</u>)	(<u>49,217</u>)	(<u>56,053</u>)
	<u>\$ 6,759,672</u>	<u>\$ 5,069,711</u>	<u>\$ 5,783,963</u>

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

(6) Inventories

	<u>September 30, 2022</u>	<u>December 31, 2021</u>	<u>September 30, 2021</u>
Merchandise	\$ 19,790,196	\$ 20,483,425	\$ 17,442,005
Raw materials	10,139,422	9,841,686	9,750,388
Raw materials in transit	1,862,284	1,246,450	1,318,808
Supplies	2,424,260	2,297,700	2,174,142
Work in process	2,561,120	2,711,717	2,472,250
Finished goods	8,263,926	10,138,824	6,783,375
By-products	90	644	42
Land held for construction	979,465	696,480	468,330
Buildings and land held for sale	3,696	4,336	4,336
Transportation equipment held for sale	<u>40,029</u>	<u>49,905</u>	<u>40,348</u>
	46,064,488	47,471,167	40,454,024
Less: Allowance for price decline of inventories	(<u>960,962</u>)	(<u>863,866</u>)	(<u>793,570</u>)
	<u>\$ 45,103,526</u>	<u>\$ 46,607,301</u>	<u>\$ 39,660,454</u>

The cost of inventories recognized as expense for the period:

	<u>For the three-month periods ended September 30,</u>	
	<u>2022</u>	<u>2021</u>
Cost of goods sold	\$ 93,906,181	81,757,334
Provision for inventory market price decline	43,680	44,250
Loss on discarding of inventory	462,324	453,865
Loss on physical inventory	98,207	123,519
Loss on production stoppages	404,756	434,571
Income from sale of scraps	(<u>96,000</u>)	(<u>122,617</u>)
Other operating costs	<u>1,620,636</u>	<u>1,363,309</u>
	<u>\$ 96,439,784</u>	<u>\$ 84,054,231</u>

	<u>For the nine-month periods ended September 30,</u>	
	<u>2022</u>	<u>2021</u>
Cost of goods sold	\$ 261,619,718	231,270,904
Provision for inventory market price decline	88,889	19,155
Loss on discarding of inventory	1,387,275	1,503,295
Loss on physical inventory	237,378	244,553
Loss on production stoppages	1,406,221	1,416,062
Income from sale of scraps	(349,537)	(349,429)
Other operating costs	4,428,931	3,851,811
	<u>\$ 268,818,875</u>	<u>\$ 237,956,351</u>

(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. The abovementioned transaction was completed in July 2022. The proceeds from disposal of \$558,483 had been collected and the related gain on disposal of \$234,030 was recognized (listed as “Other gains and losses”).
- 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 details of the assets of disposal group classified as held for sale as of September 30, 2022, December 31, 2021 and September 30, 2021 are as follows:

	<u>September 30, 2022</u>	<u>December 31, 2021</u>	<u>September 30, 2021</u>
Right-of-use assets	\$ –	\$ 4,371	\$ –

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

<u>Items</u>	<u>September 30, 2022</u>	<u>December 31, 2021</u>	<u>September 30, 2021</u>
Equity instruments			
Listed stocks	\$ 3,063,089	\$ 3,185,027	\$ 3,505,412
Unlisted and unemerging stocks	<u>1,152,288</u>	<u>1,115,764</u>	<u>1,117,290</u>
	4,215,377	4,300,791	4,622,702
Valuation adjustment	(<u>571,213</u>)	(<u>128,500</u>)	(<u>81,843</u>)
	<u>3,644,164</u>	<u>4,172,291</u>	<u>4,540,859</u>
Debt instruments			
Beneficiary certificates	826,040	858,551	1,594,569
Valuation adjustment	(<u>123,252</u>)	<u>15,702</u>	(<u>98,547</u>)
	<u>702,788</u>	<u>874,253</u>	<u>1,496,022</u>
	<u>\$ 4,346,952</u>	<u>\$ 5,046,544</u>	<u>\$ 6,036,881</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 September 30, 2022, December 31, 2021 and September 30, 2021.
- B. The Group disposed financial assets at fair value through other comprehensive income – equity instrument in the amount of \$542,692 and \$262,046 for the nine-month periods ended September 30, 2022 and 2021, respectively. This resulted in cumulative gain (loss) on disposal amounting to \$91,952 and (\$56,100), which was reclassified from other equity to retained earnings for the nine-month periods ended September 30, 2022 and 2021, respectively, and the Company reclassified \$69,727 and (\$31,562) 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 \$163,058 and \$26,071 for the nine-month periods ended September 30, 2022 and 2021, respectively. This resulted in cumulative gain (loss) on disposal amounting to \$3,980 and (\$14,188), which was reclassified from other equity to income (listed as “Other gains and losses”) for the nine-month periods ended September 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:

	<u>For the three-month periods ended September 30,</u>	
	<u>2022</u>	<u>2021</u>
<u>Equity instruments at fair value through other comprehensive income</u>		
Fair value change recognized in other comprehensive loss	(\$ <u>100,779</u>)	(\$ <u>206,467</u>)
Dividend income recognized in profit or loss	\$ <u>43,635</u>	\$ <u>127,683</u>
<u>Debt instruments at fair value through other comprehensive income</u>		
Fair value change recognized in other comprehensive loss	(\$ <u>23,578</u>)	(\$ <u>4,816</u>)
Interest income recognized in profit or loss	\$ <u>20,923</u>	\$ <u>22,406</u>
	<u>For the nine-month periods ended September 30,</u>	
	<u>2022</u>	<u>2021</u>
<u>Equity instruments at fair value through other comprehensive income</u>		
Fair value change recognized in other comprehensive (loss) gain	(\$ <u>454,193</u>)	\$ <u>8,901</u>
Dividend income recognized in profit or loss	\$ <u>148,056</u>	\$ <u>154,963</u>
<u>Debt instruments at fair value through other comprehensive income</u>		
Fair value change recognized in other comprehensive loss	(\$ <u>130,502</u>)	(\$ <u>6,177</u>)
Interest income recognized in profit or loss	\$ <u>53,026</u>	\$ <u>67,765</u>

E. As of September 30, 2022, December 31, 2021 and September 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 September 30, 2022, December 31, 2021 and September 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>September 30, 2022</u>	<u>December 31, 2021</u>	<u>September 30, 2021</u>
Associates:			
President Securities Corp. (Note 2)	\$ 10,067,106	\$ 10,848,267	\$ 10,605,704
Presicarre Corp.	6,190,766	6,257,860	6,179,635
Prince Housing and Development Corp. (Note 1)(Note 2)	3,283,408	3,224,454	3,069,633
TTET Union Corp. (Note 2)	2,754,419	2,745,688	2,574,337
Kuang Chuan Dairy Co., Ltd. (Note 2)	2,702,228	2,877,636	2,801,940
Yantai North Andre Juice Co., Ltd. (Note 1)	1,840,741	1,680,710	1,611,301
Weilih Food Industrial Co., Ltd. (Note 2)	1,302,268	1,443,466	1,383,787
Grand Bills Finance Corp. (Note 1)	1,055,066	1,510,321	1,517,403
Others (individually less than 2%) (Note 1)(Note 2)	<u>1,354,852</u>	<u>1,284,842</u>	<u>1,243,926</u>
	<u>30,550,854</u>	<u>31,873,244</u>	<u>30,987,666</u>
Joint ventures:			
China F&B Venture Investments	800,040	784,663	802,302
Wuhan Zijiang President Enterprise Co., Ltd.	617,443	628,730	613,985
Others (individually less than 2%)	<u>563,774</u>	<u>543,692</u>	<u>526,122</u>
	<u>1,981,257</u>	<u>1,957,085</u>	<u>1,942,409</u>
	<u>\$ 32,532,111</u>	<u>\$ 33,830,329</u>	<u>\$ 32,930,075</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 September 30, 2022, December 31, 2021 and September 30, 2021, the carrying amount of the Group's individually immaterial associates amounted to \$30,550,854, \$31,873,244 and \$30,987,666, respectively. The Group's share of the operating results are summarized below:

	<u>For the three-month periods ended September 30,</u>	
	<u>2022</u>	<u>2021</u>
Profit for the period from continuing operations	\$ 859,663	\$ 619,778
Other comprehensive loss, net of tax	(96,098)	(41,559)
Total comprehensive income	<u>\$ 763,565</u>	<u>\$ 578,219</u>
	<u>For the nine-month periods ended September 30,</u>	
	<u>2022</u>	<u>2021</u>
Profit for the period from continuing operations	\$ 2,117,950	\$ 3,094,900
Other comprehensive (loss) income, net of tax	(714,530)	84,097
Total comprehensive income	<u>\$ 1,403,420</u>	<u>\$ 3,178,997</u>

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

	<u>September 30, 2022</u>	<u>December 31, 2021</u>	<u>September 30, 2021</u>
TTET Union Corp.	\$ 11,405,179	\$ 11,700,459	\$ 11,589,729
President Securities Corp.	7,381,582	11,795,568	11,471,377
Prince Housing and Development Corp.	2,419,988	2,819,591	2,877,415
Synergy ScienTech Corp.	<u>452,038</u>	<u>799,853</u>	<u>774,403</u>
	<u>\$ 21,658,787</u>	<u>\$ 27,115,471</u>	<u>\$ 26,712,924</u>

B. Joint venture

As of September 30, 2022, December 31, 2021 and September 30, 2021, the carrying amount of the Group's individually immaterial joint ventures amounted to \$1,981,257, \$1,957,085 and \$1,942,409, respectively. The Group's share of the operating results are summarized below:

	<u>For the three-month periods ended September 30,</u>	
	<u>2022</u>	<u>2021</u>
Profit (loss) from continuing operations	\$ 24,913	(\$ 1,316)
Other comprehensive income, net of tax	-	-
Total comprehensive income (loss)	<u>\$ 24,913</u>	<u>(\$ 1,316)</u>
	<u>For the nine-month periods ended September 30,</u>	
	<u>2022</u>	<u>2021</u>
Profit from continuing operations	\$ 45,128	\$ 83,030
Other comprehensive income, net of tax	-	-
Total comprehensive income	<u>\$ 45,128</u>	<u>\$ 83,030</u>

- C. On July 19, 2022, the Boards of Directors of the Company and the subsidiary, President Chain Store Corp., resolved to acquire 49.5% and 10.5% equity interest in PresiCarre Corp. from Carrefour Nederland BV and Carrefour France SAS for an estimated consideration of \$23,923,000 and \$5,075,000, respectively. As of November 9, 2022, the approval for the acquisition of equity interests had not yet been obtained from the Fair Trade Commission.
- D. For more information on investments accounted for under equity method pledged as collateral as of September 30, 2022, December 31, 2021 and September 30, 2021, refer to Note 8, 'PLEDGED ASSETS'.
- E. For the three-month and nine-month periods ended September 30, 2022 and 2021, the share of profit of associates and joint ventures accounted for under equity method was \$884,576, \$618,462, \$2,163,078 and \$3,177,930, respectively.
- F. For the nine-month periods ended September 30, 2022 and 2021, cash dividends from investments accounted for under equity method amounted to \$3,002,189 and \$3,400,088, 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 nine-month period ended September 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	1,402,109	43,043	403,897	-	173,495	2,470,517	4,446,067	1,257,011	2,956,409	13,152,548
Depreciation charge	-	(2,031,896)	(4,058,718)	(18,764)	(454,410)	(1,709,682)	(4,484,429)	(860,062)	-	(13,617,961)
Disposals										
Cost	-	(57,726)	(495,831)	-	(258,139)	(927,667)	(2,701,465)	(8,592)	-	(4,449,420)
Accumulated depreciation	-	55,104	472,904	-	244,817	821,455	2,435,796	8,571	-	4,038,647
Accumulated impairment	-	-	168	-	-	-	54,204	-	-	54,372
Reversal of (provision for) impairment loss	-	232	(130)	-	-	-	-	-	-	102
Reclassification (Note)	322,697	1,308,812	2,073,815	(6,414)	225,679	179,671	571,546	(352,296)	(3,779,723)	543,787
Net currency exchange differences	7,486	656,637	428,906	3,264	5,882	(1,193)	81,729	645	55,691	1,239,047
At September 30	<u>\$ 18,353,190</u>	<u>\$ 42,579,722</u>	<u>\$ 24,141,947</u>	<u>\$ 115,797</u>	<u>\$ 2,479,384</u>	<u>\$ 8,679,386</u>	<u>\$ 19,782,120</u>	<u>\$ 4,789,059</u>	<u>\$ 2,623,641</u>	<u>\$123,544,246</u>
<u>September 30, 2022</u>										
Cost	\$ 18,357,122	\$ 78,687,894	\$109,149,204	\$ 1,115,771	\$ 8,471,731	\$ 23,855,891	\$ 73,745,048	\$ 7,929,263	\$ 2,623,641	\$323,935,565
Accumulated depreciation	-	(35,967,120)	(84,920,148)	(968,741)	(5,992,324)	(15,174,912)	(53,917,240)	(3,140,158)	-	(200,080,643)
Accumulated impairment	(3,932)	(141,052)	(87,109)	(31,233)	(23)	(1,593)	(45,688)	(46)	-	(310,676)
	<u>\$ 18,353,190</u>	<u>\$ 42,579,722</u>	<u>\$ 24,141,947</u>	<u>\$ 115,797</u>	<u>\$ 2,479,384</u>	<u>\$ 8,679,386</u>	<u>\$ 19,782,120</u>	<u>\$ 4,789,059</u>	<u>\$ 2,623,641</u>	<u>\$123,544,246</u>

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

	Land	Buildings	Machinery and utilities equipment		Transportation equipment	Leasehold improvements	Other equipment		Construction in progress	Total
			Owner-occupied	Lease			Owner-occupied	Lease		
<u>January 1, 2021</u>										
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>
<u>For the nine-month period ended September 30, 2021</u>										
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	-	74,240	270,764	-	202,599	1,820,329	3,472,409	1,389,335	2,375,520	9,605,196
Depreciation charge	-	(2,027,058)	(4,181,298)	(19,830)	(418,586)	(1,643,485)	(4,482,492)	(819,868)	-	(13,592,617)
Disposals										
Cost	(4,200)	(53,207)	(1,808,980)	-	(227,874)	(846,038)	(2,622,405)	-	-	(5,562,704)
Accumulated depreciation	-	34,788	1,446,295	-	208,195	758,866	2,565,702	-	-	5,013,846
Accumulated impairment	-	-	-	-	-	-	145	-	-	145
Reversal of (provision for) impairment loss	-	232	(255)	-	-	-	-	-	-	(23)
Reclassification (Note)	14,314	1,034,359	1,225,086	-	233,758	100,404	612,187	(333,146)	(2,378,198)	508,764
Net currency exchange differences	(21,550)	(337,979)	(212,284)	(1,552)	(2,960)	(80,165)	(206,154)	(426)	(18,943)	(882,013)
Acquired from business combinations	-	-	-	-	-	-	1,644	-	-	1,644
At September 30	<u>\$ 16,557,088</u>	<u>\$ 42,901,654</u>	<u>\$ 25,923,989</u>	<u>\$ 147,079</u>	<u>\$ 2,380,968</u>	<u>\$ 7,440,287</u>	<u>\$ 18,811,129</u>	<u>\$ 4,602,063</u>	<u>\$ 3,305,219</u>	<u>\$122,069,476</u>
<u>September 30, 2021</u>										
Cost	\$ 16,561,020	\$ 75,846,409	\$ 105,594,718	\$ 1,098,462	\$ 8,038,108	\$ 21,522,436	\$ 69,830,010	\$ 7,537,961	\$ 3,305,219	\$309,334,343
Accumulated depreciation	-	(32,813,618)	(79,585,410)	(921,134)	(5,657,119)	(14,079,710)	(50,919,941)	(2,935,898)	-	(186,912,830)
Accumulated impairment	(3,932)	(131,137)	(85,319)	(30,249)	(21)	(2,439)	(98,940)	-	-	(352,037)
	<u>\$ 16,557,088</u>	<u>\$ 42,901,654</u>	<u>\$ 25,923,989</u>	<u>\$ 147,079</u>	<u>\$ 2,380,968</u>	<u>\$ 7,440,287</u>	<u>\$ 18,811,129</u>	<u>\$ 4,602,063</u>	<u>\$ 3,305,219</u>	<u>\$122,069,476</u>

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

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

	<u>For the three-month periods ended September 30,</u>	
	<u>2022</u>	<u>2021</u>
Amount capitalized		
Property, plant and equipment	\$ 3,303	\$ 1,897
Inventories	40	-
	<u>\$ 3,343</u>	<u>\$ 1,897</u>
Interest rate range	<u>0.67%~6.9%</u>	<u>0.67%~3.22%</u>
	<u>For the nine-month periods ended September 30,</u>	
	<u>2022</u>	<u>2021</u>
Amount capitalized		
Property, plant and equipment	\$ 10,897	\$ 6,116
Inventories	330	-
	<u>\$ 11,227</u>	<u>\$ 6,116</u>
Interest rate range	<u>0.67%~6.9%</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 September 30, 2022, December 31, 2021 and September 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:

	<u>Carrying amount</u>		
	<u>September 30, 2022</u>	<u>December 31, 2021</u>	<u>September 30, 2021</u>
Land	\$ 13,846,073	\$ 13,800,710	\$ 13,575,992
Buildings	81,682,892	74,413,223	73,223,439
Other equipment	863,381	842,293	810,122
	<u>\$ 96,392,346</u>	<u>\$ 89,056,226</u>	<u>\$ 87,609,553</u>

	For the three-month periods ended September 30,	
	2022	2021
	Depreciation charge	Depreciation charge
Land	\$ 134,929	\$ 127,298
Buildings	3,546,582	3,320,492
Other equipment	72,838	78,830
	<u>\$ 3,754,349</u>	<u>\$ 3,526,620</u>

	For the nine-month periods ended September 30,	
	2022	2021
	Depreciation charge	Depreciation charge
Land	\$ 401,586	\$ 384,591
Buildings	10,437,514	9,820,998
Other equipment	212,678	222,473
	<u>\$ 11,051,778</u>	<u>\$ 10,428,062</u>

C. For the three-month and nine-month periods ended September 30, 2022 and 2021, the additions and revaluations to right-of-use assets were \$7,167,190, \$3,803,479, \$19,749,631 and \$14,317,871, respectively.

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

	For the three-month periods ended September 30,	
	2022	2021
<u>Items affecting profit or loss</u>		
Interest expense on lease liabilities	\$ 267,232	\$ 253,469
Expense on short-term lease contracts	200,526	274,838
Expense on leases of low-value assets	46,545	35,868
Expense on variable lease payments	108,502	64,742
Gain on sublease of right-of-use assets	147,311	117,336
Gain from lease modification	21,226	49,793
Rental concessions income	-	75,156

	For the nine-month periods ended September 30,	
	2022	2021
<u>Items affecting profit or loss</u>		
Interest expense on lease liabilities	\$ 779,847	\$ 797,437
Expense on short-term lease contracts	615,669	754,574
Expense on leases of low-value assets	127,466	109,473
Expense on variable lease payments	351,797	278,637
Gain on sublease of right-of-use assets	420,125	387,310
Gain from lease modification	97,651	128,276
Rental concessions income	86,708	113,256

E. For the nine-month periods ended September 30, 2022 and 2021, the Group's total cash outflow for leases was \$12,560,490 and \$10,884,160, 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 September 30, 2022, December 31, 2021 and September 30, 2021 was \$3,456,790, \$3,635,849 and \$3,652,342, 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 \$113,256 (listed as "Other income") for the nine-month periods ended September 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 nine-month periods ended September 30, 2022 and 2021 are as follows:

	<u>For the three-month periods ended September 30,</u>	
	<u>2022</u>	<u>2021</u>
Rental income (Note)	<u>\$ 1, 288, 358</u>	<u>\$ 732, 242</u>
Rental income arising from variable lease payments (Note)	<u>\$ 749, 928</u>	<u>\$ 480, 601</u>
	<u>For the nine-month periods ended September 30,</u>	
	<u>2022</u>	<u>2021</u>
Rental income (Note)	<u>\$ 2, 812, 712</u>	<u>\$ 2, 239, 963</u>
Rental income arising from variable lease payments (Note)	<u>\$ 1, 863, 042</u>	<u>\$ 1, 548, 892</u>

(Note) Listed as "Operating revenue" and "Other income".

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

	<u>September 30, 2022</u>	<u>December 31, 2021</u>	<u>September 30, 2021</u>
Within 1 year	\$ 2, 865, 298	\$ 2, 984, 699	\$ 2, 881, 110
1~2 years	1, 524, 704	1, 732, 833	1, 763, 856
2~3 years	890, 134	922, 172	928, 606
3~4 years	598, 678	592, 122	593, 925
4~5 years	548, 271	531, 843	547, 383
Over 5 years	<u>3, 878, 618</u>	<u>4, 231, 813</u>	<u>4, 346, 335</u>
	<u>\$ 10, 305, 703</u>	<u>\$ 10, 995, 482</u>	<u>\$ 11, 061, 215</u>

(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 nine-month period ended September 30, 2022</u>				
At January 1	\$11,534,595	\$ 6,227,917	\$ –	\$17,762,512
Additions	1,818,847	964,952	–	2,783,799
Depreciation charge	–	(212,754)	–	(212,754)
Disposals – Cost	(7,447)	(6,331)	–	(13,778)
– Accumulated depreciation	–	5,060	–	5,060
– Accumulated impairment	–	32	–	32
Reversal of impairment loss	86	–	–	86
Reclassification (Note)	962,556	(328,381)	264,883	899,058
Net currency exchange differences	–	13,226	–	13,226
At September 30	<u>\$14,308,637</u>	<u>\$ 6,663,721</u>	<u>\$ 264,883</u>	<u>\$21,237,241</u>
<u>September 30, 2022</u>				
Cost	\$16,195,752	\$10,978,129	\$ 267,921	\$27,441,802
Accumulated depreciation	–	(4,266,061)	(3,038)	(4,269,099)
Accumulated impairment	(1,887,115)	(48,347)	–	(1,935,462)
	<u>\$14,308,637</u>	<u>\$ 6,663,721</u>	<u>\$ 264,883</u>	<u>\$21,237,241</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 nine-month period ended September 30, 2021</u>			
At January 1	\$ 11,269,984	\$ 6,495,465	\$ 17,765,449
Additions	325,221	57,348	382,569
Depreciation charge	-	(243,649)	(243,649)
Disposals—Cost	(12,792)	(15,058)	(27,850)
— Accumulated depreciation	-	8,171	8,171
— Accumulated impairment	467	-	467
Reversal of impairment loss	(86,749)	-	(86,749)
Reclassification (Note)	53,178	1,239	54,417
Net currency exchange differences	-	(5,395)	(5,395)
At September 30	<u>\$ 11,549,309</u>	<u>\$ 6,298,121</u>	<u>\$ 17,847,430</u>
<u>September 30, 2021</u>			
Cost	\$ 13,436,510	\$ 10,488,759	\$ 23,925,269
Accumulated depreciation	-	(4,142,259)	(4,142,259)
Accumulated impairment	(1,887,201)	(48,379)	(1,935,580)
	<u>\$ 11,549,309</u>	<u>\$ 6,298,121</u>	<u>\$ 17,847,430</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 September 30,	
	2022	2021
Rental income from the lease of the investment property (Note)	\$ <u>576,548</u>	\$ <u>301,942</u>
Direct operating expenses arising from the investment property that generated income during the period	\$ <u>134,817</u>	\$ <u>186,867</u>
Direct operating expenses arising from the investment property that did not generate income during the period	\$ <u>10,718</u>	\$ <u>9,832</u>
	For the nine-month periods ended September 30,	
	2022	2021
Rental income from the lease of the investment property (Note)	\$ <u>1,449,729</u>	\$ <u>954,601</u>
Direct operating expenses arising from the investment property that generated income during the period	\$ <u>583,002</u>	\$ <u>589,956</u>
Direct operating expenses arising from the investment property that did not generate income during the period	\$ <u>31,696</u>	\$ <u>28,773</u>

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

- B. The fair value of the investment property held by the Group as of September 30, 2022, December 31, 2021 and September 30, 2021 ranged from \$43,657,085 to \$48,950,202, 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 September 30, 2022, December 31, 2021 and September 30, 2021, refer to Note 8, ‘PLEDGED ASSETS’.

(14) Intangible assets

	<u>Licenses</u>	<u>Trademarks</u>	<u>Software</u>	<u>Goodwill</u>	<u>License agreement and customer lists</u>	<u>Expertise</u>	<u>Others</u>	<u>Total</u>
For the nine-month period ended September 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	-	613	258,996	-	-	-	44,610	304,219
Amortization	(9,917)	(149,903)	(252,428)	-	(145,620)	(79,309)	(61,915)	(699,092)
Net exchange differences	-	(134,428)	1,247	(3,431)	-	(87,517)	(7,376)	(231,505)
At September 30	<u>\$ 441,886</u>	<u>\$ 3,096,028</u>	<u>\$ 613,605</u>	<u>\$ 3,538,311</u>	<u>\$ 6,602,633</u>	<u>\$ 1,768,154</u>	<u>\$ 492,322</u>	<u>\$ 16,552,939</u>
For the nine-month period ended September 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	-	314	167,684	-	-	-	6,507	174,505
Amortization	(9,918)	(169,967)	(205,366)	-	(145,619)	(85,212)	(60,491)	(676,573)
Disposals	-	-	(9)	-	-	-	-	(9)
Impairment loss	-	(24)	-	-	-	-	(20)	(44)
Acquired from business combinations	-	-	3,792	-	-	-	-	3,792
Net exchange differences	-	(367,489)	(6,202)	(131,101)	-	(229,927)	(23,395)	(758,114)
At September 30	<u>\$ 455,109</u>	<u>\$ 3,580,418</u>	<u>\$ 498,676</u>	<u>\$ 3,577,630</u>	<u>\$ 6,796,793</u>	<u>\$ 1,985,403</u>	<u>\$ 517,028</u>	<u>\$ 17,411,057</u>

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

	For the three-month periods ended September 30,	
	2022	2021
Operating costs	\$ 17,455	\$ 13,927
Selling expenses	31,667	29,248
General and administrative expenses	186,195	179,566
Research and development expenses	13	71
Other expenses	–	3,513
	<u>\$ 235,330</u>	<u>\$ 226,325</u>
	For the nine-month periods ended September 30,	
	2022	2021
Operating costs	\$ 50,838	\$ 39,809
Selling expenses	88,569	87,379
General and administrative expenses	559,599	538,628
Research and development expenses	86	217
Other expenses	–	10,540
	<u>\$ 699,092</u>	<u>\$ 676,573</u>

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

C. As of September 30, 2022, December 31, 2021 and September 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 nine-month periods ended September 30, 2022 and 2021 (listed as “Other gains and losses”). Details of such gain (loss) are as follows:

Items	For the three-month periods ended September 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	\$ 59	\$ –	(\$ 72)	\$ –
Investment property	–	–	(86,783)	–
	<u>\$ 59</u>	<u>\$ –</u>	<u>(\$ 86,855)</u>	<u>\$ –</u>

Items	For the nine-month periods ended September 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	\$ 102	\$ -	(\$ 23)	\$ -
Investment property	86	-	(86,749)	-
Intangible assets	-	-	(44)	-
	<u>\$ 188</u>	<u>\$ -</u>	<u>(\$ 86,816)</u>	<u>\$ -</u>

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

Segments	For the three-month periods ended September 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	\$ 59	\$ -	(\$ 86,863)	\$ -
Pharmaceuticals business	-	-	8	-
	<u>\$ 59</u>	<u>\$ -</u>	<u>(\$ 86,855)</u>	<u>\$ -</u>

Segments	For the nine-month periods ended September 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	\$ 188	\$ -	(\$ 86,734)	\$ -
Feeds business	-	-	(90)	-
Pharmaceuticals business	-	-	8	-
	<u>\$ 188</u>	<u>\$ -</u>	<u>(\$ 86,816)</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>September 30, 2022</u>	<u>December 31, 2021</u>	<u>September 30, 2021</u>	<u>Collateral</u>
Unsecured bank borrowings	\$ 41,939,604	\$ 22,420,271	\$ 22,876,792	None
Secured bank borrowings	<u>1,152,425</u>	<u>2,109,791</u>	<u>726,516</u>	(Note)
	<u>\$ 43,092,029</u>	<u>\$ 24,530,062</u>	<u>\$ 23,603,308</u>	
Interest rate range	<u>0.70%~6.50%</u>	<u>0.38%~4.20%</u>	<u>0.46%~4.2%</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 nine-month periods ended September 30, 2022 and 2021, refer to Note 6(30), 'Finance costs'.

(17) Short-term notes and bills payable

	<u>September 30, 2022</u>	<u>December 31, 2021</u>	<u>September 30, 2021</u>	<u>Collateral</u>
Commercial papers payable	\$ 6,677,000	\$ 11,182,868	\$ 7,283,951	(Note)
Less: Unamortized discount	<u>(3,543)</u>	<u>(4,105)</u>	<u>(768)</u>	
	<u>\$ 6,673,457</u>	<u>\$ 11,178,763</u>	<u>\$ 7,283,183</u>	
Interest rate range	<u>0.89%~2.50%</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 nine-month periods ended September 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>September 30, 2022</u>	<u>December 31, 2021</u>	<u>September 30, 2021</u>
Receipts under custody at convenience stores	\$ 8,903,118	\$ 11,469,679	\$ 9,986,790
Accrued salaries and bonuses	10,036,629	9,517,856	9,682,504
Advertising and promotion expenses payable	6,459,139	5,490,180	7,240,251
Employees' compensation and remuneration for directors and supervisors	2,533,950	3,211,917	2,496,364
Equipment and construction payable	2,200,046	2,443,006	1,803,512
Land payable	750,372	-	-
Dividends payable	-	-	20,412,627
Others	21,331,824	19,648,079	18,959,758
	<u>\$ 52,215,078</u>	<u>\$ 51,780,717</u>	<u>\$ 70,581,806</u>

(19) Corporate bonds payable

	<u>September 30, 2022</u>	<u>December 31, 2021</u>	<u>September 30, 2021</u>	<u>Collateral</u>
Unsecured bonds payable	\$ 51,050,000	\$ 52,050,000	\$ 52,050,000	None
Less: Current portion of bonds payable	(5,900,000)	(5,000,000)	(5,000,000)	
	<u>\$ 45,150,000</u>	<u>\$ 47,050,000</u>	<u>\$ 47,050,000</u>	

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

- (a) Total issue amount: \$5,800,000, including \$1,200,000 of A, \$2,800,000 of B and \$1,800,000 of C
- (b) Issue price: At par value of \$1,000 per bond
- (c) Coupon rate:
 - (i) A Bond: the coupon rate is 1.29% per annum
 - (ii) B Bond: the coupon rate is 1.62% per annum
 - (iii) C Bond: the coupon rate is 1.78% per annum
- (d) Term of interest repayment:

The bond interest is calculated on simple rate every year starting June 2014 based on the coupon rate.
- (e) Repayment term:
 - (i) A Bond: the bonds are repayable starting June 2018 to June 2019 in two installments at the rate of 50% and 50%, respectively.
 - (ii) B Bond: the bonds are repayable starting June 2020 to June 2021 in two installments at the rate of 50% and 50%, respectively.
 - (iii) C Bond: the bonds are repayable starting June 2023 to June 2024 in two installments at the rate of 50% and 50%, respectively.

- (f) Period:
 - (i) A Bond: 5 years, from June 23, 2014 to June 23, 2019
 - (ii) B Bond: 7 years, from June 23, 2014 to June 23, 2021
 - (iii) C Bond: 10 years, from June 23, 2014 to June 23, 2024
 - (g) Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.
- B. The Company issued unsecured ordinary bonds payable in May 2018. The significant terms of the bonds are as follows:
- (a) Total issue amount: \$7,500,000, including \$5,000,000 of A, \$2,500,000 of B
 - (b) Issue price: At par value of \$1,000 per bond
 - (c) Coupon rate:
 - (i) A Bond: the coupon rate is 0.85% per annum
 - (ii) B Bond: the coupon rate is 0.98% per annum
 - (d) Term of interest repayment: The bond interest is calculated on simple rate every year starting May 2018 based on the coupon rate.
 - (e) Repayment term:
 - (i) A Bond: the bonds are repayable in May 2023 upon maturity.
 - (ii) B Bond: the bonds are repayable in May 2025 upon maturity.
 - (f) Period:
 - (i) A Bond: 5 years, from May 16, 2018 to May 16, 2023
 - (ii) B Bond: 7 years, from May 16, 2018 to May 16, 2025
 - (g) Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.
- C. The Company issued unsecured ordinary bonds payable in November 2018. The significant terms of the bonds are as follows:
- (a) Total issue amount: \$2,250,000
 - (b) Issue price: At par value of \$1,000 per bond
 - (c) Coupon rate: 0.90%
 - (d) Term of interest repayment: The bond interest is calculated on simple rate every year starting November 2018 based on the coupon rate.
 - (e) Repayment term: The bonds are repayable starting November 2024 to November 2025 in two installments at the rate of 50% and 50%, respectively.
 - (f) Period: 7 years, from November 12, 2018 to November 12, 2025
 - (g) Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.
- D. The Company issued unsecured ordinary bonds payable in May 2019. The significant terms of the bonds are as follows:
- (a) Total issue amount: \$7,000,000, including \$4,000,000 of A, \$3,000,000 of B
 - (b) Issue price: At par value of \$1,000 per bond
 - (c) Coupon rate:
 - (i) A Bond: the coupon rate is 0.75% per annum
 - (ii) B Bond: the coupon rate is 0.83% per annum

- (d) Term of interest repayment: The bond interest is calculated on simple rate every year starting May 2019 based on the coupon rate.
 - (e) Repayment term:
 - (i) A Bond: the bonds are repayable in May 2024 upon maturity.
 - (ii) B Bond: the bonds are repayable in May 2026 upon maturity.
 - (f) Period:
 - (i) A Bond: 5 years, from May 15, 2019 to May 15, 2024
 - (ii) B Bond: 7 years, from May 15, 2019 to May 15, 2026
 - (g) Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.
- E. The Company issued unsecured ordinary bonds payable in September 2019. The significant terms of the bonds are as follows:
- (a) Total issue amount: \$4,000,000, including \$2,000,000 of A, \$2,000,000 of B
 - (b) Issue price: At par value of \$1,000 per bond
 - (c) Coupon rate:
 - (i) A Bond: the coupon rate is 0.69% per annum
 - (ii) B Bond: the coupon rate is 0.73% per annum
 - (d) Term of interest repayment: The bond interest is calculated on simple rate every year starting September 2019 based on the coupon rate.
 - (e) Repayment term:
 - (i) A Bond: the bonds are repayable in September 2024 upon maturity.
 - (ii) B Bond: the bonds are repayable in September 2026 upon maturity.
 - (f) Period:
 - (i) A Bond: 5 years, from September 25, 2019 to September 25, 2024
 - (ii) B Bond: 7 years, from September 25, 2019 to September 25, 2026
 - (g) Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.
- F. The Company issued unsecured ordinary bonds payable in April 2020. The significant terms of the bonds are as follows:
- (a) Total issue amount: \$8,550,000, including \$4,200,000 of A, \$4,350,000 of B
 - (b) Issue price: At par value of \$1,000 per bond
 - (c) Coupon rate:
 - (i) A Bond: the coupon rate is 0.56% per annum
 - (ii) B Bond: the coupon rate is 0.59% per annum
 - (d) Term of interest repayment: The bond interest is calculated on simple rate every year starting April 2020 based on the coupon rate.
 - (e) Repayment term:
 - (i) A Bond: the bonds are repayable in April 2025 upon maturity.
 - (ii) B Bond: the bonds are repayable in April 2027 upon maturity.

- (f) Period:
 - (i) A Bond: 5 years, from April 22, 2020 to April 22, 2025
 - (ii) B Bond: 7 years, from April 22, 2020 to April 22, 2027
 - (g) Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.
- G. The Company issued unsecured ordinary bonds payable in October 2020. The significant terms of the bonds are as follows:
- (a) Total issue amount: \$3,000,000, including \$2,000,000 of A, \$1,000,000 of B
 - (b) Issue price: At par value of \$1,000 per bond
 - (c) Coupon rate:
 - (i) A Bond: the coupon rate is 0.50% per annum
 - (ii) B Bond: the coupon rate is 0.58% per annum
 - (d) Term of interest repayment: The bond interest is calculated on simple rate every year starting October 2020 based on the coupon rate.
 - (e) Repayment term:
 - (i) A Bond: the bonds are repayable in October 2025 upon maturity.
 - (ii) B Bond: the bonds are repayable starting October 2026 to October 2027 in two installments at the rate of 50% and 50%, respectively.
 - (f) Period:
 - (i) A Bond: 5 years, from October 14, 2020 to October 14, 2025
 - (ii) B Bond: 7 years, from October 14, 2020 to October 14, 2027
 - (g) Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.
- H. The Company issued unsecured ordinary bonds payable in December 2020. The significant terms of the bonds are as follows:
- (a) Total issue amount: \$3,000,000
 - (b) Issue price: At par value of \$1,000 per bond
 - (c) Coupon rate: 0.43%
 - (d) Term of interest repayment: The bond interest is calculated on simple rate every year starting December 2020 based on the coupon rate.
 - (e) Repayment term: the bonds are repayable starting December 2026 to December 2027 in two installments at the rate of 50% and 50%, respectively.
 - (f) Period: 7 years, from December 29, 2020 to December 29, 2027
 - (g) Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.
- I. The Company issued unsecured ordinary bonds payable in June 2021. The significant terms of the bonds are as follows:
- (a) Total issue amount: \$5,950,000, including \$2,950,000 of A, \$3,000,000 of B
 - (b) Issue price: At par value of \$1,000 per bond
 - (c) Coupon rate:
 - (i) A Bond: the coupon rate is 0.45% per annum

- (ii)B Bond: the coupon rate is 0.53% per annum
 - (d) Term of interest repayment: The bond interest is calculated on simple rate every year starting June 2021 based on the coupon rate.
 - (e) Repayment term:
 - (i) A Bond: the bonds are repayable in June 2026 upon maturity.
 - (ii)B Bond: the bonds are repayable in June 2028 upon maturity.
 - (f) Period:
 - (i) A Bond: 5 years, from June 2, 2021 to June 2, 2026.
 - (ii)B Bond: 7 years, from June 2, 2021 to June 2, 2028.
 - (g) Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.
- J. The Company issued unsecured ordinary bonds payable in September 2021. The significant terms of the bonds are as follows:
- (a) Total issue amount: \$4,000,000, including \$2,500,000 of A, \$1,500,000 of B
 - (b) Issue price: At par value of \$1,000 per bond
 - (c) Coupon rate:
 - (i) A Bond: the coupon rate is 0.52% per annum
 - (ii)B Bond: the coupon rate is 0.56% per annum
 - (d) Term of interest repayment: The bond interest is calculated on simple rate every year starting September 2021 based on the coupon rate.
 - (e) Repayment term:
 - (i) A Bond: the bonds are repayable starting September 2027 to September 2028 in two installments at the rate of 50% and 50%, respectively.
 - (ii)B Bond: the bonds are repayable starting September 2030 to September 2031 in two installments at the rate of 50% and 50%, respectively.
 - (f) Period:
 - (i) A Bond: 7 years, from September 28, 2021 to September 28, 2028.
 - (ii)B Bond: 10 years, from September 28, 2021 to September 28, 2031.
 - (g) Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.
- K. The Company issued unsecured ordinary bonds payable in September 2022. The significant terms of the bonds are as follows:
- (a) Total issue amount: \$4,000,000, including \$3,300,000 of A, \$700,000 of B
 - (b) Issue price: At par value of \$1,000 per bond
 - (c) Coupon rate:
 - (i) A Bond: the coupon rate is 1.5% per annum
 - (ii)B Bond: the coupon rate is 1.6% per annum
 - (d) Term of interest repayment: The bond interest is calculated on simple rate every year starting September 2022 based on the coupon rate.

(e) Repayment term:

(i) A Bond: the bonds are repayable in September 2027 upon maturity.

(ii) B Bond: the bonds are repayable in September 2029 upon maturity.

(f) Period:

(i) A Bond: 5 years, from September 14, 2022 to September 14, 2027.

(ii) B Bond: 7 years, from September 14, 2022 to September 14, 2029.

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

(20) Long-term borrowings

	<u>September 30, 2022</u>	<u>December 31, 2021</u>	<u>September 30, 2021</u>	<u>Collateral</u>
Unsecured bank borrowings	\$ 20,365,556	\$ 13,406,745	\$ 9,180,363	None
Secured bank borrowings	<u>653,960</u>	<u>676,548</u>	<u>664,286</u>	(Note)
	21,019,516	14,083,293	9,844,649	
Less: Current portion of long-term borrowings	(<u>1,010,977</u>)	(<u>777,065</u>)	(<u>583,024</u>)	
	<u>\$ 20,008,539</u>	<u>\$ 13,306,228</u>	<u>\$ 9,261,625</u>	
Range of maturity dates	<u>11.2022~4.2026</u>	<u>1.2022~4.2026</u>	<u>11.2021~4.2026</u>	
Range of interest rates	<u>0.92%~6.90%</u>	<u>0.42%~5.30%</u>	<u>0.75%~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 nine-month periods ended September 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 \$59,262, \$58,949, \$182,664 and \$179,592 for the three-month and nine-month periods ended September 30, 2022 and 2021, respectively.
- (b) Expected contributions to the defined benefit pension plans of the Group for the next year amount to \$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. 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 nine-month periods ended September 30, 2022 and 2021 were \$879,425, \$793,135, \$2,564,423 and \$2,338,791, respectively.

(22) Share capital

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

	<u>For the nine-month periods ended September 30,</u>	
	<u>2022</u>	<u>2021</u>
Beginning and ending balance	<u>5, 682, 015</u>	<u>5, 682, 015</u>

- B. As of September 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 nine-month periods ended September 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	-	-	16,830	-	16,830
Transactions with non-controlling interests of subsidiaries	-	(83,159)	-	-	(83,159)
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	-	-	-	(504)	(504)
September 30, 2022	<u>\$ 438,468</u>	<u>\$ 1,718,918</u>	<u>\$ 436,305</u>	<u>\$ 173,957</u>	<u>\$2,767,648</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	-	-	16,666	-	16,666
Transactions with non-controlling interests of subsidiaries	-	(706,840)	-	-	(706,840)
Adjustment of capital reserve due to change in interests in associates	-	(20,901)	-	-	(20,901)
Payments of unpaid cash dividends from previous year transferred to capital reserve	-	-	-	(465)	(465)
September 30, 2021	<u>\$ 438,468</u>	<u>\$ 1,944,224</u>	<u>\$ 404,048</u>	<u>\$ 166,184</u>	<u>\$2,952,924</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. For the nine-months periods ended September 30, 2022 and 2021, the aforementioned reversal of special reserve amounted to \$387 and \$—, respectively. As of September 30, 2022, the balance of special reserve that was set aside on initial application of IFRSs was \$3,897,715.
- D. On July 23, 2021, the shareholders during their meeting resolved the distribution of dividends from 2020 earnings of \$15,341,442, constituting \$2.7 (in dollars) per share as cash dividends. On May 31, 2022, the shareholders during their meeting resolved 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 September 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 nine-month period ended September 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	8,001,940	–	8,001,940
– Associates	67,760	–	67,760
Valuation adjustment and reclassification			
– Group	–	(586,639)	(586,639)
– Associates	–	(780,185)	(780,185)
September 30, 2022	<u>(\$ 3,277,634)</u>	<u>(\$ 114,461)</u>	<u>(\$ 3,392,095)</u>

	For the nine-month period ended September 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	(2,288,514)	–	(2,288,514)
– Associates	(13,299)	–	(13,299)
Valuation adjustment and reclassification			
– Group	–	44,030	44,030
– Associates	–	56,905	56,905
September 30, 2021	<u>(\$ 11,413,043)</u>	<u>\$ 1,113,960</u>	<u>(\$ 10,299,083)</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 September 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	\$ 49,239,951	\$ 46,097,901	\$ 17,197,635
— Over time	201,568	234,293	4,206,936
	<u>\$ 49,441,519</u>	<u>\$ 46,332,194</u>	<u>\$ 21,404,571</u>
	<u>Packaging and containers segments</u>	<u>Other segments</u>	<u>Total</u>
Timing of revenue recognition			
— At a point in time	\$ 7,398,010	\$ 16,899,843	\$ 136,833,340
— Over time	—	285,773	4,928,570
	<u>\$ 7,398,010</u>	<u>\$ 17,185,616</u>	<u>\$ 141,761,910</u>
	For the three-month period ended September 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	\$ 43,474,414	\$ 39,472,556	\$ 14,483,258
— Over time	161,491	194,416	4,280,726
	<u>\$ 43,635,905</u>	<u>\$ 39,666,972</u>	<u>\$ 18,763,984</u>
	<u>Packaging and containers segments</u>	<u>Other segments</u>	<u>Total</u>
Timing of revenue recognition			
— At a point in time	\$ 8,168,328	\$ 14,365,444	\$ 119,964,000
— Over time	—	319,943	4,956,576
	<u>\$ 8,168,328</u>	<u>\$ 14,685,387</u>	<u>\$ 124,920,576</u>

For the nine-month period ended September 30, 2022			
	Foods and feeds segments	Convenience stores segments	Circulation and distribution segments
Timing of revenue recognition			
— At a point in time	\$ 133,236,098	\$ 129,068,598	\$ 49,718,552
— Over time	542,004	668,035	12,299,627
	<u>\$ 133,778,102</u>	<u>\$ 129,736,633</u>	<u>\$ 62,018,179</u>
	Packaging and containers segments	Other segments	Total
Timing of revenue recognition			
— At a point in time	\$ 23,715,005	\$ 46,515,376	\$ 382,253,629
— Over time	—	733,950	14,243,616
	<u>\$ 23,715,005</u>	<u>\$ 47,249,326</u>	<u>\$ 396,497,245</u>
For the nine-month period ended September 30, 2021			
	Foods and feeds segments	Convenience stores segments	Circulation and distribution segments
Timing of revenue recognition			
— At a point in time	\$ 121,018,323	\$ 119,042,944	\$ 41,830,408
— Over time	513,007	612,281	12,505,271
	<u>\$ 121,531,330</u>	<u>\$ 119,655,225</u>	<u>\$ 54,335,679</u>
	Packaging and containers segments	Other segments	Total
Timing of revenue recognition			
— At a point in time	\$ 20,666,337	\$ 40,661,459	\$ 343,219,471
— Over time	—	868,406	14,498,965
	<u>\$ 20,666,337</u>	<u>\$ 41,529,865</u>	<u>\$ 357,718,436</u>

B. Contract liabilities

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

	<u>September 30, 2022</u>	<u>December 31, 2021</u>	<u>September 30, 2021</u>	<u>January 1, 2021</u>
Advance receipts for sales of products	\$ 3,893,187	\$ 12,580,547	\$ 4,124,730	\$ 11,049,066
Advance receipts for gift certificates and gift cards	4,492,709	4,599,304	4,166,528	3,430,999
Customer loyalty programmes	1,311,630	977,909	990,314	807,168
Members' deposits	875,231	843,002	827,975	804,373
Franchise fee	424,425	405,485	405,065	429,578
Others	<u>306,764</u>	<u>364,047</u>	<u>339,866</u>	<u>326,513</u>
	<u>\$ 11,303,946</u>	<u>\$ 19,770,294</u>	<u>\$ 10,854,478</u>	<u>\$ 16,847,697</u>
	<u>September 30, 2022</u>	<u>December 31, 2021</u>	<u>September 30, 2021</u>	<u>January 1, 2021</u>
Current	\$ 10,629,965	\$ 19,221,275	\$ 10,339,065	\$ 16,269,358
Non-current	<u>673,981</u>	<u>549,019</u>	<u>515,413</u>	<u>578,339</u>
	<u>\$ 11,303,946</u>	<u>\$ 19,770,294</u>	<u>\$ 10,854,478</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 nine-month periods ended September 30, 2022 and 2021 were \$515,787, \$373,103, \$17,529,830 and \$14,551,265, respectively.

(27) Interest income

	<u>For the three-month periods ended September 30,</u>	
	<u>2022</u>	<u>2021</u>
Interest income from bank deposits	\$ 276,448	\$ 212,706
Interest income from financial assets measured at amortized cost	394,673	280,882
Interest income from financial assets at fair value through other comprehensive income	<u>20,923</u>	<u>22,406</u>
	<u>\$ 692,044</u>	<u>\$ 515,994</u>
	<u>For the nine-month periods ended September 30,</u>	
	<u>2022</u>	<u>2021</u>
Interest income from bank deposits	\$ 625,010	\$ 506,599
Interest income from financial assets measured at amortized cost	978,957	809,988
Interest income from financial assets at fair value through other comprehensive income	<u>53,026</u>	<u>67,765</u>
	<u>\$ 1,656,993</u>	<u>\$ 1,384,352</u>

(28) Other income

	<u>For the three-month periods ended September 30,</u>	
	<u>2022</u>	<u>2021</u>
Rental income	\$ 223,443	\$ 205,348
Dividend income	59,435	162,448
Government grants income	154,968	114,461
Rental concessions income	-	75,156
Other income	981,508	667,120
	<u>\$ 1,419,354</u>	<u>\$ 1,224,533</u>
	<u>For the nine-month periods ended September 30,</u>	
	<u>2022</u>	<u>2021</u>
Rental income	\$ 648,335	\$ 643,954
Dividend income	227,266	191,119
Government grants income	516,412	462,107
Rental concessions income	86,708	113,256
Other income	2,269,526	1,785,821
	<u>\$ 3,748,247</u>	<u>\$ 3,196,257</u>

(29) Other gains and losses

	<u>For the three-month periods ended September 30,</u>	
	<u>2022</u>	<u>2021</u>
Gain (loss) on disposal of property, plant and equipment	\$ 1,294	\$ (9,616)
Gain on disposal of non-current assets held for sale	234,030	-
Gain (loss) on disposal of investment property	1,387	(136)
Gain (loss) on disposal of investment	253	(17,704)
Gain from lease modification	21,226	49,793
Net currency exchange gain	89,083	29,492
Net gain (loss) on financial assets and liabilities at fair value through profit or loss	101,110	(35,822)
Gain (loss) on reversal of impairment loss on non-financial assets	59	(86,855)
Other losses	(418,424)	(361,288)
	<u>\$ 30,018</u>	<u>(\$ 432,136)</u>

	For the nine-month periods ended September 30,	
	2022	2021
(Loss) gain on disposal of property, plant and equipment	(\$ 40,092)	\$ 1,611
Gain on disposal of non-current assets held for sale	238,750	52,825
Gain on disposal of investment property	30,894	39,266
Gain (loss) on disposal of investment	3,980	(17,704)
Gain from lease modification	97,651	128,276
Net currency exchange gain	127,390	38,830
Net gain on financial assets and liabilities at fair value through profit or loss	326,460	831,535
Gain (loss) on reversal of impairment loss on non-financial assets	188	(86,816)
Other losses	(1,143,973)	(1,031,795)
	<u>(\$ 358,752)</u>	<u>(\$ 43,972)</u>

(30) Finance costs

	For the three-month periods ended September 30,	
	2022	2021
Interest expense:		
Bank borrowings	\$ 390,559	\$ 252,500
Interest expense on lease liabilities	267,232	253,469
Less: Capitalization of qualifying assets	(3,343)	(1,897)
	<u>\$ 654,448</u>	<u>\$ 504,072</u>
	For the nine-month periods ended September 30,	
	2022	2021
Interest expense:		
Bank borrowings	\$ 982,635	\$ 771,909
Interest expense on lease liabilities	779,847	797,437
Less: Capitalization of qualifying assets	(11,227)	(6,116)
	<u>\$ 1,751,255</u>	<u>\$ 1,563,230</u>

(31) Expenses by nature

	<u>For the three-month period ended September 30, 2022</u>		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Employee benefit expenses	\$ 5,555,124	\$ 11,325,947	\$ 16,881,071
Depreciation charges on property, plant and equipment	2,600,827	1,939,276	4,540,103
Depreciation charges on right-of-use assets	357,733	3,396,650	3,754,383
Depreciation charges on investment property	-	45,997	45,997
Amortization of intangible assets	17,455	217,875	235,330
	<u>\$ 8,531,139</u>	<u>\$ 16,925,745</u>	<u>\$ 25,456,884</u>
	<u>For the three-month period ended September 30, 2021</u>		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Employee benefit expenses	\$ 5,350,465	\$ 9,915,364	\$ 15,265,829
Depreciation charges on property, plant and equipment	2,573,232	1,907,014	4,480,246
Depreciation charges on right-of-use assets	340,656	3,184,951	3,525,607
Depreciation charges on investment property	-	55,920	55,920
Amortization of intangible assets	13,927	208,885	222,812
	<u>\$ 8,278,280</u>	<u>\$ 15,272,134</u>	<u>\$ 23,550,414</u>
	<u>For the nine-month period ended September 30, 2022</u>		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Employee benefit expenses	\$ 16,254,647	\$ 32,433,075	\$ 48,687,722
Depreciation charges on property, plant and equipment	7,800,107	5,782,381	13,582,488
Depreciation charges on right-of-use assets	1,073,669	9,976,316	11,049,985
Depreciation charges on investment property	-	143,534	143,534
Amortization of intangible assets	50,838	648,254	699,092
	<u>\$ 25,179,261</u>	<u>\$ 48,983,560</u>	<u>\$ 74,162,821</u>

	For the nine-month period ended September 30, 2021		
	Operating cost	Operating expense	Total
Employee benefit expenses	\$ 15,757,619	\$ 29,783,476	\$ 45,541,095
Depreciation charges on property, plant and equipment	7,728,808	5,826,723	13,555,531
Depreciation charges on right-of-use assets	970,397	9,454,834	10,425,231
Depreciation charges on investment property	–	178,800	178,800
Amortization of intangible assets	39,809	626,224	666,033
	<u>\$ 24,496,633</u>	<u>\$ 45,870,057</u>	<u>\$ 70,366,690</u>

(32) Employee benefit expense

	For the three-month period ended September 30, 2022		
	Operating cost	Operating expense	Total
Wages and salaries	\$ 4,308,434	\$ 9,281,032	\$ 13,589,466
Labor and health insurance expenses	400,997	705,547	1,106,544
Pension costs	324,807	613,880	938,687
Other personnel expenses	520,886	725,488	1,246,374
	<u>\$ 5,555,124</u>	<u>\$ 11,325,947</u>	<u>\$ 16,881,071</u>

	For the three-month period ended September 30, 2021		
	Operating cost	Operating expense	Total
Wages and salaries	\$ 4,098,247	\$ 8,154,692	\$ 12,252,939
Labor and health insurance expenses	403,893	637,990	1,041,883
Pension costs	406,650	445,434	852,084
Other personnel expenses	441,675	677,248	1,118,923
	<u>\$ 5,350,465</u>	<u>\$ 9,915,364</u>	<u>\$ 15,265,829</u>

	For the nine-month period ended September 30, 2022		
	Operating cost	Operating expense	Total
Wages and salaries	\$ 12,646,288	\$ 26,451,521	\$ 39,097,809
Labor and health insurance expenses	1,186,230	2,087,276	3,273,506
Pension costs	965,582	1,781,505	2,747,087
Other personnel expenses	1,456,547	2,112,773	3,569,320
	<u>\$ 16,254,647</u>	<u>\$ 32,433,075</u>	<u>\$ 48,687,722</u>

	For the nine-month period ended September 30, 2021		
	Operating cost	Operating expense	Total
Wages and salaries	\$ 12,318,542	\$ 24,351,895	\$ 36,670,437
Labor and health insurance expenses	1,163,005	1,963,784	3,126,789
Pension costs	989,650	1,528,733	2,518,383
Other personnel expenses	1,286,422	1,939,064	3,225,486
	<u>\$ 15,757,619</u>	<u>\$ 29,783,476</u>	<u>\$ 45,541,095</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 nine-month periods ended September 30, 2022 and 2021, employees' compensation was accrued at \$512,672, \$488,370, \$1,342,499 and \$1,437,338, respectively, while directors' remuneration was accrued at \$99,474, \$100,207, \$263,034 and \$297,013, 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 September 30,	
	2022	2021
Current income tax:		
Income tax incurred in current period	\$ 2,460,858	\$ 2,059,294
Over provision of prior year's income tax payable	(5,641)	(25,923)
Total current income tax	<u>2,455,217</u>	<u>2,033,371</u>
Deferred income tax:		
Origination and reversal of temporary differences	448,722	40,164
Income tax expense	<u>\$ 2,903,939</u>	<u>\$ 2,073,535</u>

	<u>For the nine-month periods ended September 30,</u>	
	<u>2022</u>	<u>2021</u>
Current income tax:		
Income tax incurred in current period	\$ 6,558,574	\$ 6,159,829
Tax on unappropriated earnings	47,161	148,470
Over provision of prior year's income tax payable	(96,623)	(19,588)
Total current income tax	<u>6,509,112</u>	<u>6,288,711</u>
Deferred income tax:		
Origination and reversal of temporary differences	653,510	(522,228)
Income tax expense	<u>\$ 7,162,622</u>	<u>\$ 5,766,483</u>

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

	<u>For the three-month periods ended September 30,</u>	
	<u>2022</u>	<u>2021</u>
Changes in fair value of financial assets at fair value through other comprehensive income - equity instruments	(\$ 2,145)	\$ 5,033
	<u>For the nine-month periods ended September 30,</u>	
	<u>2022</u>	<u>2021</u>
Changes in fair value of financial assets at fair value through other comprehensive income - equity instruments	(\$ 13,611)	\$ 11,816

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 November 9, 2022.

(34) Earnings per share

	<u>For the three-month period ended September 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	<u>\$ 5,526,345</u>	<u>5,682,015</u>	<u>\$ 0.97</u>
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 5,526,345	5,682,015	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	<u>—</u>	<u>20,782</u>	
Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares	<u>\$ 5,526,345</u>	<u>5,702,797</u>	<u>\$ 0.97</u>
	<u>For the three-month period ended September 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	<u>\$ 5,715,413</u>	<u>5,682,015</u>	<u>\$ 1.01</u>
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 5,715,413	5,682,015	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	<u>—</u>	<u>21,911</u>	
Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares	<u>\$ 5,715,413</u>	<u>5,703,926</u>	<u>\$ 1.00</u>

<u>For the nine-month period ended September 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	\$ 14,612,992	5,682,015	\$ 2.57
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 14,612,992	5,682,015	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	—	27,102	
Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares	\$ 14,612,992	5,709,117	\$ 2.56

<u>For the nine-month period ended September 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	\$ 16,500,709	5,682,015	\$ 2.90
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 16,500,709	5,682,015	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	—	29,687	
Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares	\$ 16,500,709	5,711,702	\$ 2.89

(35) Transactions with non-controlling interest

- A. During the nine-month periods ended September 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 \$1,664,357, respectively. The carrying amounts of non-controlling interest at the acquisition dates were \$169,368 and \$957,517 in 2022 and 2021, respectively. This transaction resulted in a decrease in the non-controlling interest by \$169,368 and \$957,517 and a decrease in the equity attributable to owners of the parent by \$104,740 and \$706,840 as of September 30, 2022 and 2021, respectively.
- B. During the nine-month period ended September 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 \$48,372. The carrying amount of non-controlling interest was \$26,791 on the disposal date. This transaction resulted in an increase in the non-controlling interest by \$26,791 and an increase in the equity attributable to owners of the parent by \$21,581.
- 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 nine-month periods ended September 30, 2022 and 2021 are as follows:

	<u>For the nine-month periods ended September 30,</u>	
	<u>2022</u>	<u>2021</u>
Acquisition of non-controlling interest:		
Carrying amount of non-controlling interest acquired	\$ 169,368	\$ 957,517
Consideration paid for acquisition of non-controlling interest	(274,108)	(1,664,357)
Disposal of non-controlling interest:		
Carrying amount of non-controlling interest disposed	(26,791)	-
Consideration received from disposal of non-controlling interest	<u>48,372</u>	<u>-</u>
Capital reserve - difference between proceeds and carrying amount from acquisition or disposal of subsidiaries	<u>(\$ 83,159)</u>	<u>(\$ 706,840)</u>

(36) Supplemental cash flow information

A. Investing activities with partial cash flows:

	<u>For the nine-month periods ended September 30,</u>	
	<u>2022</u>	<u>2021</u>
(a) Purchase of property, plant and equipment	\$ 13,152,548	\$ 9,605,196
Add: Beginning balance of other payables	2,443,006	2,437,200
Less: Ending balance of other payables	(2,200,046)	(1,803,512)
Capitalization of interest	(10,897)	(6,116)
Cash paid for acquisition of property, plant and equipment	<u>\$ 13,384,611</u>	<u>\$ 10,232,768</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)
Cash paid for acquisition of right-of-use assets	<u>\$ -</u>	<u>\$ 750,372</u>

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

	<u>For the nine-month periods ended September 30,</u>	
	<u>2022</u>	<u>2021</u>
(a) Write-off of allowance for doubtful accounts	\$ <u>26,904</u>	\$ <u>26,210</u>
(b) Property, plant and equipment reclassified to inventory	\$ <u>437,207</u>	\$ <u>434,666</u>
(c) Property, plant and equipment reclassified to investment property	\$ <u>287,636</u>	\$ <u>54,417</u>
(d) Property, plant and equipment reclassified to right-of-use assets	\$ <u>–</u>	\$ <u>394,823</u>
(e) Right-of-use assets reclassified to property, plant and equipment	\$ <u>458</u>	\$ <u>1,249</u>
(f) Right-of-use assets reclassified to investment property	\$ <u>264,883</u>	\$ <u>–</u>
(g) Investment property reclassified to property, plant and equipment	\$ <u>26,342</u>	\$ <u>–</u>
(h) Prepayments for equipment reclassified to property, plant and equipment	\$ <u>1,241,830</u>	\$ <u>1,391,421</u>
(i) Prepayments for equipment reclassified to investment property	\$ <u>697,334</u>	\$ <u>–</u>
(j) Investment property reclassified to non-current assets held for sale	\$ <u>324,453</u>	\$ <u>–</u>

C. Financing activities with no cash flow effect:

	<u>For the nine-month periods ended September 30,</u>	
	<u>2022</u>	<u>2021</u>
Cash dividends declared but not paid	\$ <u>–</u>	\$ <u>15,341,442</u>

(37) Changes in liabilities from financing activities

	Short-term borrowings	Short-term notes and bills payable	Corporate bonds payable	Long-term borrowings	Lease liabilities	Guarantee deposit received	Total liabilities from financing activities
Balance at January 1, 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	18,561,967	(4,505,306)	(1,000,000)	6,906,699	(10,685,711)	338,131	9,615,780
Changes in other non-cash items	-	-	-	-	18,207,874	-	18,207,874
Impact of changes in foreign exchange rate	-	-	-	29,524	(29,824)	-	(300)
Balance at September 30, 2022	<u>\$ 43,092,029</u>	<u>\$ 6,673,457</u>	<u>\$ 51,050,000</u>	<u>\$ 21,019,516</u>	<u>\$ 87,240,189</u>	<u>\$ 6,893,400</u>	<u>\$ 215,968,591</u>
	Short-term borrowings	Short-term notes and bills payable	Corporate bonds payable	Long-term borrowings	Lease liabilities	Guarantee deposit received	Total liabilities from financing activities
Balance at January 1, 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	1,233,537	(7,589,714)	8,550,000	(5,590,721)	(8,944,039)	421,196	(11,919,741)
Changes in acquisition of subsidiaries	5,000	-	-	-	-	51	5,051
Changes in other non-cash items	-	-	-	-	11,266,719	-	11,266,719
Impact of changes in foreign exchange rate	-	-	-	(63,600)	(500,104)	-	(563,704)
Balance at September 30, 2021	<u>\$ 23,603,308</u>	<u>\$ 7,283,183</u>	<u>\$ 52,050,000</u>	<u>\$ 9,844,649</u>	<u>\$ 78,381,171</u>	<u>\$ 6,531,085</u>	<u>\$ 177,693,396</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
Tong 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
Fa Tong Enterprises Co., Ltd.	Associate
Jin Hui Food Co., Ltd.	Associate

Names of related parties	Relationship with the Group
Grand Bills Finance Corp.	Associate
Jai You Technology Co., Ltd.	Associate
Wei Lih Food Industrial Co., Ltd.	Associate
Wei Tai Marketing Co., Ltd.	Associate
Wei Kuon Co., Ltd.	Associate
Lien-You Enterprises Corp.	Associate
Feng Jin Hang Food Industry Co., Ltd.	Associate
Guan-Chan Enterprises Co., Ltd.	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
Young Yun Investment Co., Ltd.	Director of the Company
Kao Chuan Investment Co., Ltd.	Director of the Company

(2) Significant transactions and balances with related parties

A. Sales

	For the three-month periods ended September 30,	
	2022	2021
Sales of goods:		
— Associates	\$ 2,760,043	\$ 2,562,270
Sales of services:		
— Associates	18,115	12,532
	<u>\$ 2,778,158</u>	<u>\$ 2,574,802</u>
	<u>For the nine-month periods ended September 30,</u>	
	2022	2021
Sales of goods:		
— Associates	\$ 7,429,153	\$ 7,012,597
Sales of services:		
— Associates	61,086	48,599
	<u>\$ 7,490,239</u>	<u>\$ 7,061,196</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

	<u>For the three-month periods ended September 30,</u>	
	<u>2022</u>	<u>2021</u>
Purchases of goods:		
— Associates	<u>\$ 1,923,659</u>	<u>\$ 1,272,663</u>
	<u>For the nine-month periods ended September 30,</u>	
	<u>2022</u>	<u>2021</u>
Purchases of goods:		
— Associates	<u>\$ 4,902,284</u>	<u>\$ 3,964,985</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

	<u>September 30, 2022</u>	<u>December 31, 2021</u>	<u>September 30, 2021</u>
Associates	<u>\$ 1,493,737</u>	<u>\$ 1,174,878</u>	<u>\$ 1,453,875</u>

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

	<u>September 30, 2022</u>	<u>December 31, 2021</u>	<u>September 30, 2021</u>
Associates	<u>\$ 463,338</u>	<u>\$ 486,836</u>	<u>\$ 492,813</u>

E. Notes and accounts payable

	<u>September 30, 2022</u>	<u>December 31, 2021</u>	<u>September 30, 2021</u>
Associates	<u>\$ 818,545</u>	<u>\$ 670,755</u>	<u>\$ 708,326</u>

F. Property transactions

Acquisition of property, plant and equipment and prepayments for equipment

	<u>For the three-month periods ended September 30,</u>	
	<u>2022</u>	<u>2021</u>
Associates	<u>\$ 135,348</u>	<u>\$ 9,490</u>
	<u>For the nine-month periods ended September 30,</u>	
	<u>2022</u>	<u>2021</u>
Associates	<u>\$ 676,263</u>	<u>\$ 9,567</u>

Acquisition of intangible assets

	For the three-month periods ended September 30,	
	2022	2021
Associates	\$ 16,557	\$ 18,671
	For the nine-month periods ended September 30,	
	2022	2021
Associates	\$ 70,556	\$ 40,021

G. Loans to related parties

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

	September 30, 2022	December 31, 2021	September 30, 2021
Associates	\$ 300,799	\$ 301,623	\$ 303,346

(b) Interest income

	For the three-month periods ended September 30,	
	2022	2021
Associates	\$ 4,116	\$ 4,232
	For the nine-month periods ended September 30,	
	2022	2021
Associates	\$ 12,540	\$ 13,151

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 September 30,	
	2022	2021
Salaries and other short-term employee benefits	\$ 121,463	\$ 128,163
Service allowance	6,412	6,527
Directors’ remuneration and employees’ compensation	162,775	143,275
Post-employment benefits	–	2,250
	\$ 290,650	\$ 280,215
	For the nine-month periods ended September 30,	
	2022	2021
Salaries and other short-term employee benefits	\$ 331,602	\$ 383,912
Service allowance	19,414	19,060
Directors’ remuneration and employees’ compensation	428,345	436,030
Post-employment benefits	2,250	2,250
	\$ 781,611	\$ 841,252

8. PLEGGED ASSETS

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

<u>Assets pledged</u>	<u>September 30, 2022</u>	<u>December 31, 2021</u>	<u>September 30, 2021</u>	<u>Purpose of collateral</u>
Demand deposits and time deposits (Note 1)	\$ 201, 507	\$ 202, 793	\$ 175, 209	Performance guarantees
Notes receivable	-	4, 000	-	Bank borrowings
Financial assets at fair value through other comprehensive income - non-current	-	184, 770	259, 964	Bank borrowings
Investments accounted for under equity method	1, 140, 900	747, 684	745, 493	Bank borrowings and notes and bills payable
Land (Note 2)	9, 308, 399	9, 435, 550	9, 437, 045	Performance guarantees, bank borrowings and notes and bills payable
Buildings-net (Note 2)	6, 380, 830	6, 743, 996	6, 799, 236	Performance guarantees, bank borrowings and notes and bills payable
Machinery-net (Note 3)	79, 781	139, 507	141, 200	Bank borrowings
Transportation equipment-net (Note 3)	804, 502	804, 633	791, 450	Bank borrowings
Guarantee deposits paid	14, 800	13, 106	4, 054	Performance guarantees
	<u>\$ 17, 930, 719</u>	<u>\$ 18, 276, 039</u>	<u>\$ 18, 353, 651</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 September 30, 2022, December 31, 2021 and September 30, 2021, the remaining balance due for construction in progress and prepayments for equipment was \$9,795,455, \$9,168,520 and \$8,816,543, respectively.

(2) As of September 30, 2022, December 31, 2021 and September 30, 2021, the unused letters of credit amounted to \$2,179,299, \$2,240,856 and \$1,820,929, respectively.

(3) The information on endorsement and guarantees provided to others is 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 September 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: None.

12. OTHERS

(1) Capital management

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

(2) Financial instruments

A. Financial instruments by category

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

B. Financial risk management policies

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

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

C. Significant financial risks and degrees of financial risks

(a) Market risk

Foreign exchange risk

- i. The Group operates internationally and is exposed to foreign exchange risk arising from various currency exposures, primarily with the USD. Foreign exchange risk arises from future commercial transactions, recognized assets and liabilities and net investments in foreign operations.
- ii. Management has set up a policy to require group companies to manage their foreign exchange risk against their functional currency. The group companies are required to hedge their entire foreign exchange risk exposure with the Group treasury. To manage their foreign exchange risk arising from future commercial transactions and recognized assets and liabilities, entities in the Group use forward foreign exchange contracts. However, hedge accounting is not applied as transactions did not meet all criteria of hedge accounting.
- iii. The Group has certain investments in foreign operations, whose net assets are exposed to foreign currency translation risk.
- iv. The Group's businesses involve some non-functional currency operations (the Company's and certain subsidiaries' functional currency: NTD; other certain subsidiaries' functional currency: USD, CNY and HKD. The information on assets and liabilities denominated in foreign currencies whose values would be materially affected by the exchange rate fluctuations is as follows:

	September 30, 2022		
(foreign currency: functional currency)	<u>Foreign currency amount (in thousands)</u>	<u>Exchange rate (Note 1)</u>	<u>Book value (Note 2)</u>
<u>Financial assets</u>			
<u>Monetary items</u>			
USD : NTD	\$ 71,346	31.75	\$ 2,265,236
USD : CNY	8,955	7.12	284,321
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD : NTD	41,027	31.75	1,302,607
USD : CNY	23,302	7.12	739,839

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

September 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	\$ 118,053	27.85	\$ 3,287,776
USD : CNY	6,512	6.44	181,359
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD : NTD	60,465	27.85	1,683,950
USD : CNY	51,683	6.44	1,439,372

(Note 1) Foreign currency vs. Functional currency.

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

- v. Total exchange gain, including realized and unrealized arising from significant foreign exchange variation on the monetary items held by the Group for the three-month and nine-month periods ended September 30, 2022 and 2021 amounted to \$89,083, \$29,492, \$127,390 and \$38,830, 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 September 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 nine-month periods ended September 30, 2022 and 2021 would increase/decrease by \$48,131 and \$80,191, 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 \$22,776 and \$62,901 for the nine-month periods ended September 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 \$43,929 and \$44,291 for the nine-month periods ended September 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 \$72,883 and \$90,817, 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 nine-month periods ended September 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 \$37,329 and \$11,610 for the nine-month periods ended September 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 nine-month periods ended September 30,</u>	
	<u>2022</u>	<u>2021</u>
January 1	\$ 475,718	\$ 487,000
Expected credit (gains) losses	(190)	51,315
Write-offs	(26,904)	(26,210)
Collection of write-offs	463	-
Effect of foreign exchange	8,976	10,658
September 30	<u>\$ 458,063</u>	<u>\$ 522,763</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 nine-month periods ended September 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 September 30, 2022, December 31, 2021 and September 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.

September 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	\$ 43,092,029	\$ -	\$ -	\$ -
Short-term notes and bills payable	6,673,457	-	-	-
Notes payable (including related parties)	1,321,220	-	-	-
Accounts payable (including related parties)	43,904,837	-	-	-
Other payables	52,215,078	-	-	-
Lease liabilities (current and non-current)	16,463,222	15,931,177	66,412,919	4,595,517
Bonds payable (including current portion) (Note 1)	6,291,750	7,233,230	30,431,040	8,533,550
Long-term borrowings (including current portion) (Note 1)	1,137,563	17,003,941	3,080,327	-
Guarantee deposits received (including current portion) (Note 1) (Note 2)	1,526,432	2,832,270	765,263	2,563,398

<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

<u>September 30, 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	\$ 23,603,308	\$ -	\$ -	\$ -
Short-term notes and bills payable	7,283,183	-	-	-
Notes payable (including related parties)	1,113,798	-	-	-
Accounts payable (including related parties)	36,507,233	-	-	-
Other payables	70,581,806	-	-	-
Lease liabilities (current and non-current)	15,405,565	14,986,002	59,284,221	4,214,348
Bonds payable (including current portion) (Note 1)	5,383,550	6,231,050	26,439,805	15,492,815
Long-term borrowings (including current portion) (Note 1)	702,109	3,333,720	6,121,659	-
Guarantee deposits received (including current portion) (Note 1) (Note 2)	1,476,300	2,750,927	662,230	2,428,484

(Note 1) Including principal and interest.

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

<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>
Derivative financial liabilities				
Forward foreign exchange contracts	\$ 4,093	\$ -	\$ -	\$ -

<u>September 30, 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>
Derivative financial liabilities				
Forward foreign exchange contracts	\$ 423	\$ -	\$ -	\$ -

There is no such situation as of September 30, 2022.

(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 and bills payable, notes payable (including related parties), accounts payable (including related parties), other payables, corporate bonds payable (including current portion), long-term borrowings (including current portion), and guarantee deposits received are approximate to their fair values.

D. The related information on financial and non-financial instruments measured at fair value by level on the basis of the nature, characteristics and risks of the assets and liabilities are as follows:

<u>September 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	\$ -	\$ 38,766	\$ -	\$ 38,766
Equity securities	309,126	-	1,887,340	2,196,466
Beneficiary certificates	2,881,034	-	5,646,366	8,527,400
Structured notes	5,448,315	-	-	5,448,315
Equity linked notes	<u>171,410</u>	<u>-</u>	<u>-</u>	<u>171,410</u>
	<u>8,809,885</u>	<u>38,766</u>	<u>7,533,706</u>	<u>16,382,357</u>
Financial assets at fair value through other comprehensive income:				
Equity securities	2,555,139	-	1,089,025	3,644,164
Beneficiary certificates	<u>-</u>	<u>-</u>	<u>702,788</u>	<u>702,788</u>
	<u>2,555,139</u>	<u>-</u>	<u>1,791,813</u>	<u>4,346,952</u>
	<u>\$11,365,024</u>	<u>\$ 38,766</u>	<u>\$ 9,325,519</u>	<u>\$20,729,309</u>
<u>December 31, 2021</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Assets				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss:				
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>December 31, 2021</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>Liabilities</u>				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss:				
Forward foreign exchange contracts	\$ -	\$ 4,093	\$ -	\$ 4,093
<u>September 30, 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	\$ -	\$ 7,313	\$ -	\$ 7,313
Equity securities	540,829	-	1,673,729	2,214,558
Beneficiary certificates	2,628,029	-	4,663,285	7,291,314
Structured notes	7,881,873	-	-	7,881,873
Equity linked notes	27,653	-	-	27,653
	<u>11,078,384</u>	<u>7,313</u>	<u>6,337,014</u>	<u>17,422,711</u>
Financial assets at fair value through other comprehensive income:				
Equity securities	3,512,824	-	1,028,035	4,540,859
Beneficiary certificates	-	-	1,496,022	1,496,022
	<u>3,512,824</u>	<u>-</u>	<u>2,524,057</u>	<u>6,036,881</u>
	<u>\$14,591,208</u>	<u>\$ 7,313</u>	<u>\$ 8,861,071</u>	<u>\$23,459,592</u>
<u>Liabilities</u>				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss:				
Forward foreign exchange contracts	\$ -	\$ 423	\$ -	\$ 423

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:

	<u>Listed shares</u>	<u>Open-end fund</u>	<u>Structured notes</u>
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 nine-month periods ended September 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 nine-month periods ended September 30, 2022 and 2021:

For the nine-month period ended September 30, 2022	Equity securities	Beneficiary certificates	Total
Balance at January 1	\$ 2,807,309	\$ 6,277,696	\$ 9,085,005
Acquisitions	68,800	792,460	861,260
Disposals	(158,767)	(1,284,095)	(1,442,862)
Gains (losses) recognized in profit or loss	110,503	(216,606)	(106,103)
Losses recognized in other comprehensive income (loss)	(27,267)	(141,263)	(168,530)
Net currency exchange difference	175,787	920,962	1,096,749
Balance at September 30	<u>\$ 2,976,365</u>	<u>\$ 6,349,154</u>	<u>\$ 9,325,519</u>

For the nine-month period ended September 30, 2021	Equity securities	Beneficiary certificates	Total
Balance at January 1	\$ 2,173,646	\$ 5,780,062	\$ 7,953,708
Acquisitions	681,757	736,482	1,418,239
Disposals	(141,816)	(590,520)	(732,336)
(Losses) gains recognized in profit or loss	(217)	367,275	367,058
Gains (losses) recognized in other comprehensive income (loss)	7,594	(6,131)	1,463
Net currency exchange difference	(19,200)	(127,861)	(147,061)
Balance at September 30	<u>\$ 2,701,764</u>	<u>\$ 6,159,307</u>	<u>\$ 8,861,071</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				Significant unobservable input	Range (weighted average)			Relationship of input to fair value
	September 30, 2022	December 31, 2021	September 30, 2021	Valuation technique		September 30, 2022	December 31, 2021	September 30, 2021	
Non-derivative equity instrument:									
Unlisted shares	\$ 2,976,365	\$ 2,807,309	\$ 2,701,764	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	6,349,154	6,277,696	6,159,307	Net asset value	Not applicable				Not applicable
				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 nine-month periods ended September 30,								
		2022				2021				
		Recognized in profit or loss		Recognized in other comprehensive income		Recognized in profit or loss		Recognized in other comprehensive income		
Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change	Favourable change	Unfavourable change	Favourable change	Unfavourable change	
Financial assets										
Equity instrument	Price to book ratio and price-earnings ratio multiplier	±5%	\$ -	\$ -	\$ 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 nine-month period ended September 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 nine-month period ended September 30, 2022					
	Feeds	Foods	General Investments	Convenience Stores	Circulation	Distribution
Revenue from external customers	\$ 14,402,353	\$ 119,375,749	\$ -	\$ 129,736,633	\$ 61,052,731	\$ 965,448
Revenue from internal customers	1,168,699	28,510,126	-	6,238,371	2,729,320	13,724,040
Segment revenue	<u>\$ 15,571,052</u>	<u>\$ 147,885,875</u>	<u>\$ -</u>	<u>\$ 135,975,004</u>	<u>\$ 63,782,051</u>	<u>\$ 14,689,488</u>
Segment income	<u>\$ 733,032</u>	<u>\$ 7,716,526</u>	<u>(\$ 182,201)</u>	<u>\$ 4,788,138</u>	<u>\$ 3,278,442</u>	<u>\$ 905,626</u>
Segment assets	<u>\$ 14,739,233</u>	<u>\$ 94,616,149</u>	<u>\$ 35,297,369</u>	<u>\$ 104,071,067</u>	<u>\$ 49,230,066</u>	<u>\$ 30,895,025</u>

	For the nine-month period ended September 30, 2022					
	Packaging and Containers	Leisure Business Development	Pharmaceuticals	Others	Adjustment and Elimination	Consolidated
Revenue from external customers	\$ 23,715,005	\$ 2,315,810	\$ 2,248,193	\$ 42,685,323	\$ -	\$ 396,497,245
Revenue from internal customers	22,228,662	704,807	225,603	19,942,174	(95,471,802)	-
Segment revenue	<u>\$ 45,943,667</u>	<u>\$ 3,020,617</u>	<u>\$ 2,473,796</u>	<u>\$ 62,627,497</u>	<u>(\$ 95,471,802)</u>	<u>\$ 396,497,245</u>
Segment income	<u>\$ 2,877,983</u>	<u>\$ 189,342</u>	<u>\$ 258,291</u>	<u>\$ 2,031,438</u>	<u>\$ 1,477,020</u>	<u>\$ 24,073,637</u>
Segment assets	<u>\$ 36,466,706</u>	<u>\$ 21,479,019</u>	<u>\$ 11,640,675</u>	<u>\$ 77,448,262</u>		<u>\$ 475,883,571</u>

For the nine-month period ended September 30, 2021						
	Feeds	Foods	General Investments	Convenience Stores	Circulation	Distribution
Revenue from external customers	\$ 12,887,192	\$ 108,644,138	\$ -	\$ 119,655,225	\$ 53,477,579	\$ 858,100
Revenue from internal customers	700,433	26,295,583	-	5,292,953	2,357,370	12,714,264
Segment revenue	<u>\$ 13,587,625</u>	<u>\$ 134,939,721</u>	<u>\$ -</u>	<u>\$ 124,948,178</u>	<u>\$ 55,834,949</u>	<u>\$ 13,572,364</u>
Segment income	<u>\$ 711,661</u>	<u>\$ 10,240,017</u>	<u>(\$ 190,539)</u>	<u>\$ 4,292,309</u>	<u>\$ 2,329,402</u>	<u>\$ 885,348</u>
Segment assets	<u>\$ 13,075,337</u>	<u>\$ 91,233,864</u>	<u>\$ 26,366,048</u>	<u>\$ 96,687,285</u>	<u>\$ 47,021,081</u>	<u>\$ 27,418,877</u>

For the nine-month period ended September 30, 2021						
	Packaging and Containers	Leisure Business Development	Pharmaceuticals	Others	Adjustment and Elimination	Consolidated
Revenue from external customers	\$ 20,666,337	\$ 1,774,178	\$ 2,043,004	\$ 37,712,683	\$ -	\$ 357,718,436
Revenue from internal customers	21,483,017	582,824	373,266	18,149,261	(87,948,971)	-
Segment revenue	<u>\$ 42,149,354</u>	<u>\$ 2,357,002</u>	<u>\$ 2,416,270</u>	<u>\$ 55,861,944</u>	<u>(\$ 87,948,971)</u>	<u>\$ 357,718,436</u>
Segment income	<u>\$ 1,793,026</u>	<u>\$ 27,084</u>	<u>\$ 244,823</u>	<u>\$ 1,699,024</u>	<u>\$ 1,119,281</u>	<u>\$ 23,151,436</u>
Segment assets	<u>\$ 38,626,179</u>	<u>\$ 21,620,953</u>	<u>\$ 11,263,333</u>	<u>\$ 69,270,026</u>		<u>\$ 442,582,983</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 nine-month period ended September 30, 2022 accounted for 19% and 11% of the feeds segment and 22% and 22% of the foods segment, respectively. Revenue from external customers and segment revenue for the nine-month period ended September 30, 2021 accounted for 17% and 16% of the feeds segment and 22% and 21% 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 nine-month periods ended September 30, 2022 and 2021 is provided as follows:

	<u>For the nine-month periods ended September 30,</u>	
	<u>2022</u>	<u>2021</u>
Income of reportable segments	\$ 20,565,179	\$ 20,333,131
Income of other operating segments	2,031,438	1,699,024
Elimination of intersegment transactions	1,477,020	1,119,281
Interest income	1,656,993	1,384,352
Other income	3,748,247	3,196,257
Other gains and losses	(358,752)	(43,972)
Finance costs	(1,751,255)	(1,563,230)
Investment income	<u>2,163,078</u>	<u>3,177,930</u>
Income before income tax	<u>\$ 29,531,948</u>	<u>\$ 29,302,773</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:

	<u>September 30, 2022</u>	<u>September 30, 2021</u>
Assets of reportable segments	\$ 398,435,309	\$ 373,312,957
Assets of other operating segments	77,448,262	69,270,026
Investments accounted for under equity method	32,532,111	32,930,075
Unallocated items	<u>35,767,998</u>	<u>29,257,815</u>
Total assets	<u>\$ 544,183,680</u>	<u>\$ 504,770,873</u>

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Loans to others

For the nine-month period ended September 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 transaction (Note 1)	Total 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	\$ 6,350,000	\$ 6,350,000	\$ 22,225	—	2	\$ -	Additional operating capital	\$ -	—	\$ -	\$ 162,637,168	\$ 162,637,168	(Note 2)
1	Cayman President Holdings Ltd.	Kai Yu (BVI) Investment Co., Ltd.	Other receivables	Y	6,350,000	6,350,000	-	—	2	-	Additional operating capital	-	—	-	162,637,168	162,637,168	(Note 2)
1	Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	Other receivables	Y	6,350,000	6,350,000	-	—	2	-	Additional operating capital	-	—	-	162,637,168	162,637,168	(Note 2)
1	Cayman President Holdings Ltd.	Uni-President Assets Holdings Ltd.	Other receivables	Y	635,000	635,000	-	—	2	-	Additional operating capital	-	—	-	162,637,168	162,637,168	(Note 2)
1	Cayman President Holdings Ltd.	Uni-President (Singapore) Pte. Ltd.	Other receivables	Y	635,000	635,000	-	—	2	-	Additional operating capital	-	—	-	162,637,168	162,637,168	(Note 2)
2	Kai Yu Investment Co., Ltd.	Uni-President Express Corp.	Other receivables	Y	999,000	100,000	-	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	250,000	69,200	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	-	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	100,000	100,000	0.88~1.27	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	-	0.88~1.27	2	-	Additional operating capital	-	—	-	4,978,881	4,978,881	(Note 3)
2	Kai Yu Investment Co., Ltd.	Uni-President Glass Industrial Co., Ltd.	Other receivables	Y	50,000	50,000	-	—	2	-	Additional operating capital	-	—	-	4,978,881	4,978,881	(Note 3)
2	Kai Yu Investment Co., Ltd.	Uni-President Organics Corp.	Other receivables	Y	50,000	50,000	-	—	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	-	-	—	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	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	38,500	38,500	-	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)

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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	52,600	0.80~1.21	2	-	Additional operating capital	-	—	500,000	5,585,416	(Note 5)
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	48,000	48,000	48,000	0.85	2	-	Additional operating capital	-	—	293,657	293,657	(Note 15)
12	Uni-President Enterprises China Holdings Ltd.	Uni-President Asia Holdings Ltd.	Other receivables	Y	633,563	633,563	-	—	2	-	Additional operating capital	-	—	6,141,856	24,567,423	(Note 9)
12	Uni-President Enterprises China Holdings Ltd.	Beijing President Enterprises Drinks Co., Ltd.	Other receivables	Y	316,782	316,782	-	—	2	-	Additional operating capital	-	—	6,141,856	24,567,423	(Note 9)
12	Uni-President Enterprises China Holdings Ltd.	Chengdu President Enterprises Food Co., Ltd.	Other receivables	Y	316,782	316,782	-	—	2	-	Additional operating capital	-	—	6,141,856	24,567,423	(Note 9)
12	Uni-President Enterprises China Holdings Ltd.	Zhengzhou President Enterprises Co., Ltd.	Other receivables	Y	316,782	316,782	-	—	2	-	Additional operating capital	-	—	6,141,856	24,567,423	(Note 9)
12	Uni-President Enterprises China Holdings Ltd.	Wuhan President Enterprises Food Co., Ltd.	Other receivables	Y	316,782	316,782	-	—	2	-	Additional operating capital	-	—	6,141,856	24,567,423	(Note 9)
12	Uni-President Enterprises China Holdings Ltd.	Guangzhou President Enterprises Co., Ltd.	Other receivables	Y	316,782	316,782	-	—	2	-	Additional operating capital	-	—	6,141,856	24,567,423	(Note 9)
12	Uni-President Enterprises China Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	Other receivables	Y	55,437	55,437	-	—	2	-	Additional operating capital	-	—	6,141,856	24,567,423	(Note 9)
13	Kai Yu (BVI) Investment Co., Ltd.	Cayman President Holdings Ltd.	Other receivables	Y	6,350,000	6,350,000	977,583	—	2	-	Additional operating capital	-	—	27,762,090	27,762,090	(Note 10)
13	Kai Yu (BVI) Investment Co., Ltd.	Uni-President Southeast Asia Holdings Ltd.	Other receivables	Y	3,175,000	3,175,000	6,985	—	2	-	Additional operating capital	-	—	27,762,090	27,762,090	(Note 10)
13	Kai Yu (BVI) Investment Co., Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	Other receivables	Y	3,175,000	3,175,000	-	—	2	-	Additional operating capital	-	—	27,762,090	27,762,090	(Note 10)
13	Kai Yu (BVI) Investment Co., Ltd.	Uni-President Assets Holdings Ltd.	Other receivables	Y	635,000	635,000	4,763	—	2	-	Additional operating capital	-	—	27,762,090	27,762,090	(Note 10)
13	Kai Yu (BVI) Investment Co., Ltd.	Uni-President (Singapore) Pte. Ltd.	Other receivables	Y	635,000	635,000	-	—	2	-	Additional operating capital	-	—	27,762,090	27,762,090	(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	-	—	444,724	444,724	(Note 6)

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15	President-Kikkoman Zhenji Foods Co., Ltd.	Kunshan President Kikkoman Biotechnology Co., Ltd.	Other receivables	Y	\$ 45,150	\$ 44,618	\$ -	3.50	2	\$ -	Additional operating capital	\$ -	-	\$ 561,281	\$ 561,281	(Note 11)
16	Chengdu Ton Yi Industrial Packing Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	290,020	290,020	290,020	3.37~3.52	2	-	Additional operating capital	-	-	397,277	397,277	(Note 12)
17	Ton Yi (China) Investment Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	1,048,532	825,440	691,585	3.32~3.52	2	-	Additional operating capital	-	-	12,370,648	12,370,648	(Note 12)
17	Ton Yi (China) Investment Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	580,039	580,039	504,188	3.32~3.52	2	-	Additional operating capital	-	-	2,474,130	4,948,259	(Note 12)
17	Ton Yi (China) Investment Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	245,401	133,855	-	3.37~3.52	2	-	Additional operating capital	-	-	12,370,648	12,370,648	(Note 12)
17	Ton Yi (China) Investment Co., Ltd.	Tian Jin Ton Yi Industrial Co., Ltd.	Other receivables	Y	133,855	133,855	107,084	3.32~3.47	2	-	Additional operating capital	-	-	12,370,648	12,370,648	(Note 12)
17	Ton Yi (China) Investment Co., Ltd.	Wuxi Ton Yi Daiwa Industrial Co., Ltd.	Other receivables	Y	133,855	133,855	8,924	3.32~3.37	2	-	Additional operating capital	-	-	2,474,130	4,948,259	(Note 12)
17	Ton Yi (China) Investment Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	133,855	133,855	-	-	2	-	Additional operating capital	-	-	12,370,648	12,370,648	(Note 12)
17	Ton Yi (China) Investment Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	Other receivables	Y	133,855	133,855	-	-	2	-	Additional operating capital	-	-	12,370,648	12,370,648	(Note 12)
17	Ton Yi (China) Investment Co., Ltd.	Sichuan Ton Yi Industrial Co., Ltd.	Other receivables	Y	133,855	133,855	-	-	2	-	Additional operating capital	-	-	12,370,648	12,370,648	(Note 12)
17	Ton Yi (China) Investment Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	Other receivables	Y	133,855	133,855	-	-	2	-	Additional operating capital	-	-	12,370,648	12,370,648	(Note 12)
17	Ton Yi (China) Investment Co., Ltd.	Zhanjiang Ton Yi Industrial Co., Ltd.	Other receivables	Y	133,855	133,855	-	-	2	-	Additional operating capital	-	-	12,370,648	12,370,648	(Note 12)
17	Ton Yi (China) Investment Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	133,855	133,855	-	-	2	-	Additional operating capital	-	-	12,370,648	12,370,648	(Note 12)
17	Ton Yi (China) Investment Co., Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	Other receivables	Y	133,855	133,855	-	3.47	2	-	Additional operating capital	-	-	12,370,648	12,370,648	(Note 12)
18	Taizhou Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	290,020	290,020	156,164	3.52	2	-	Additional operating capital	-	-	325,590	651,180	(Note 12)
18	Taizhou Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Daiwa Industrial Co., Ltd.	Other receivables	Y	178,474	178,474	178,474	3.37~3.52	2	-	Additional operating capital	-	-	325,590	651,180	(Note 12)
18	Taizhou Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	133,855	133,855	-	2.32~2.47	2	-	Additional operating capital	-	-	1,627,949	1,627,949	(Note 12)
19	Zhangzhou Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	133,855	133,855	31,233	2.32~2.47	2	-	Additional operating capital	-	-	1,841,745	1,841,745	(Note 12)
19	Zhangzhou Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	89,237	89,237	89,237	3.32	2	-	Additional operating capital	-	-	1,841,745	1,841,745	(Note 12)

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20	Kunshan Ton Yi Industrial Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	Other receivables	Y	\$ 312,329	\$ 223,092	\$ 223,092	3.37~3.52	2	\$ -	Additional operating capital	\$ -	-	\$ 1,070,399	\$ 1,070,399	(Note 12)
20	Kunshan Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	133,855	133,855	133,855	3.52	2	-	Additional operating capital	-	-	214,080	428,160	(Note 12)
20	Kunshan Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	133,855	133,855	58,004	2.32	2	-	Additional operating capital	-	-	1,070,399	1,070,399	(Note 12)
20	Kunshan Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	89,237	-	-	3.52	2	-	Additional operating capital	-	-	1,070,399	1,070,399	(Note 12)
21	Beijing Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	200,783	200,783	200,783	3.32~3.37	2	-	Additional operating capital	-	-	955,254	955,254	(Note 12)
21	Beijing Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	178,474	178,474	178,474	3.52	2	-	Additional operating capital	-	-	191,051	382,102	(Note 12)
21	Beijing Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	156,164	156,164	156,164	3.52	2	-	Additional operating capital	-	-	955,254	955,254	(Note 12)
21	Beijing Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	133,855	133,855	-	2.37~2.47	2	-	Additional operating capital	-	-	955,254	955,254	(Note 12)
22	Tian Jin Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	133,855	133,855	-	-	2	-	Additional operating capital	-	-	520,102	520,102	(Note 12)
23	Huizhou Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	133,855	133,855	-	-	2	-	Additional operating capital	-	-	1,136,323	1,136,323	(Note 12)
24	Chengdu Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	133,855	133,855	-	2.37	2	-	Additional operating capital	-	-	1,218,418	1,218,418	(Note 12)
25	Sichuan Ton Yi Industrial Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	Other receivables	Y	446,184	356,947	356,947	3.32~3.52	2	-	Additional operating capital	-	-	1,270,318	1,270,318	(Note 12)
25	Sichuan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	245,401	223,092	156,164	3.47~3.52	2	-	Additional operating capital	-	-	1,270,318	1,270,318	(Note 12)
25	Sichuan Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	133,855	133,855	31,233	2.32~2.47	2	-	Additional operating capital	-	-	1,270,318	1,270,318	(Note 12)
25	Sichuan Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	133,855	133,855	133,855	3.37	2	-	Additional operating capital	-	-	254,064	508,127	(Note 12)
26	Zhanjiang Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	334,638	245,401	245,401	3.32~3.52	2	-	Additional operating capital	-	-	800,866	800,866	(Note 12)
26	Zhanjiang Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	133,855	133,855	-	-	2	-	Additional operating capital	-	-	800,866	800,866	(Note 12)
26	Zhanjiang Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	133,855	133,855	-	-	2	-	Additional operating capital	-	-	160,173	320,347	(Note 12)
27	Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Ton Yi Daiwa Industrial Co., Ltd.	Other receivables	Y	321,252	178,474	178,474	3.37~3.52	2	-	Additional operating capital	-	-	461,849	923,698	(Note 12)

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27	Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	\$ 156,164	\$ 156,164	\$ 156,164	3.37~3.52	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 461,849	\$ 923,698	(Note 12)
27	Jiangsu Ton Yi Tinplate Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	133,855	133,855	133,855	3.52	2	-	Additional operating capital	-	-	-	461,849	923,698	(Note 12)
28	Wuhan President Packing Ind. Corp.	ShangHai President Packaging Ind., Corp.	Other receivables	Y	45,150	44,618	44,618	3.30~3.45	2	-	Additional operating capital	-	-	-	165,934	165,934	(Note 3)
29	Guangzhou President Packaging Ind. Corp.	ShangHai President Packaging Ind., Corp.	Other receivables	Y	22,575	22,309	-	3.30~3.45	2	-	Additional operating capital	-	-	-	26,067	26,067	(Note 3)
30	Changsha President Packaging Ind. Corp.	ShangHai President Packaging Ind., Corp.	Other receivables	Y	27,090	26,771	-	3.30	2	-	Additional operating capital	-	-	-	32,951	32,951	(Note 3)
31	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (TianJin) Co., Ltd	Other receivables	Y	2,257,492	2,230,920	1,729,737	3.00	2	-	Additional operating capital	-	-	-	59,700,402	59,700,402	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Shijiazhuang President Enterprises Co., Ltd.	Other receivables	Y	2,220,928	2,007,828	453,359	3.00	2	-	Additional operating capital	-	-	-	59,700,402	59,700,402	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Beijing President Enterprises Drinks Co., Ltd.	Other receivables	Y	2,230,920	2,230,920	1,266,467	3.00	2	-	Additional operating capital	-	-	-	59,700,402	59,700,402	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Uni-President Trading (Kunshan) Co., Ltd.	Other receivables	Y	2,230,920	2,230,920	1,387,809	3.00	2	-	Additional operating capital	-	-	-	59,700,402	59,700,402	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Shanxi President Enterprises Co., Ltd.	Other receivables	Y	1,805,994	1,784,736	1,083,088	3.00	2	-	Additional operating capital	-	-	-	59,700,402	59,700,402	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Jiangsu President Enterprises Co., Ltd.	Other receivables	Y	1,354,495	1,338,552	483,960	3.00	2	-	Additional operating capital	-	-	-	59,700,402	59,700,402	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Chengdu President Enterprises Food Co., Ltd.	Other receivables	Y	1,354,495	1,338,552	554,429	3.00	2	-	Additional operating capital	-	-	-	59,700,402	59,700,402	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Hutubi) Tomato Products Technology Co., Ltd.	Other receivables	Y	1,354,495	1,338,552	435,080	3.00	2	-	Additional operating capital	-	-	-	59,700,402	59,700,402	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Inner Mongolia) Co., Ltd.	Other receivables	Y	1,354,495	1,338,552	511,196	3.00	2	-	Additional operating capital	-	-	-	59,700,402	59,700,402	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Other receivables	Y	1,354,495	1,338,552	516,428	3.00	2	-	Additional operating capital	-	-	-	59,700,402	59,700,402	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Other receivables	Y	1,128,746	1,115,460	479,049	3.00	2	-	Additional operating capital	-	-	-	59,700,402	59,700,402	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Shaanxi President Enterprises Co., Ltd.	Other receivables	Y	1,128,746	1,115,460	31,462	3.00	2	-	Additional operating capital	-	-	-	59,700,402	59,700,402	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Baiyin President Enterprises Co., Ltd.	Other receivables	Y	902,997	892,368	642,502	3.00	2	-	Additional operating capital	-	-	-	59,700,402	59,700,402	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Changchun President Enterprises Co., Ltd.	Other receivables	Y	902,997	892,368	405,727	3.00	2	-	Additional operating capital	-	-	-	59,700,402	59,700,402	(Note 2)

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31	Uni-President Enterprises (China) Investment Corp.	Xuzhou President Enterprises Co., Ltd.	Other receivables	Y	\$ 902,997	\$ 892,368	\$ 230,905	3.00	2	\$ -	Additional operating capital	\$ -	-	\$ 59,700,402	\$ 59,700,402	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Kunshan President Enterprises Food Co., Ltd.	Other receivables	Y	902,997	892,368	92,693	3.00	2	-	Additional operating capital	-	-	59,700,402	59,700,402	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Harbin President Enterprises Co., Ltd.	Other receivables	Y	451,498	446,184	439,346	3.00	2	-	Additional operating capital	-	-	59,700,402	59,700,402	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Uni-President Shanghai Management Consulting Co., Ltd.	Other receivables	Y	451,498	446,184	168,635	3.00	2	-	Additional operating capital	-	-	59,700,402	59,700,402	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Wuhan President Enterprises Food Co., Ltd.	Other receivables	Y	451,498	446,184	165,880	3.00	2	-	Additional operating capital	-	-	59,700,402	59,700,402	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Zhengzhou President Enterprises Co., Ltd.	Other receivables	Y	451,498	446,184	137,512	3.00	2	-	Additional operating capital	-	-	59,700,402	59,700,402	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Hangzhou President Enterprises Co., Ltd.	Other receivables	Y	451,498	446,184	42,464	3.00	2	-	Additional operating capital	-	-	59,700,402	59,700,402	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Guangzhou President Enterprises Co., Ltd.	Other receivables	Y	361,199	356,947	316,177	3.00	2	-	Additional operating capital	-	-	59,700,402	59,700,402	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Hefei President Enterprises Co., Ltd.	Other receivables	Y	270,899	267,710	54,735	3.00	2	-	Additional operating capital	-	-	59,700,402	59,700,402	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Changsha President Enterprises Co., Ltd.	Other receivables	Y	270,899	267,710	87,026	3.00	2	-	Additional operating capital	-	-	59,700,402	59,700,402	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Henan President Enterprises Co., Ltd.	Other receivables	Y	270,899	267,710	88,795	3.00	2	-	Additional operating capital	-	-	59,700,402	59,700,402	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Fuzhou President Enterprises Co., Ltd.	Other receivables	Y	270,899	267,710	71,182	3.00	2	-	Additional operating capital	-	-	59,700,402	59,700,402	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Kunming President Enterprises Food Co., Ltd.	Other receivables	Y	270,899	267,710	36,318	3.00	2	-	Additional operating capital	-	-	59,700,402	59,700,402	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Shenyang President Enterprises Co., Ltd.	Other receivables	Y	270,899	267,710	3	3.00	2	-	Additional operating capital	-	-	59,700,402	59,700,402	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Xinjiang President Enterprises Food Co., Ltd.	Other receivables	Y	270,899	267,710	74,203	3.00	2	-	Additional operating capital	-	-	59,700,402	59,700,402	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	270,899	267,710	6,046	3.00	2	-	Additional operating capital	-	-	59,700,402	59,700,402	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Ningxia Uni-President Enterprises Co., Ltd.	Other receivables	Y	270,899	267,710	-	3.00	2	-	Additional operating capital	-	-	59,700,402	59,700,402	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Wuxue President Mineral Water Co., Ltd.	Other receivables	Y	180,599	178,474	88,895	3.00	2	-	Additional operating capital	-	-	59,700,402	59,700,402	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Bama President Mineral Water Co., Ltd.	Other receivables	Y	135,450	133,855	98,433	3.00	2	-	Additional operating capital	-	-	59,700,402	59,700,402	(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 transaction (Note 1)	Total amount	Reason for financing	Allowance for doubtful accounts		Assets pledged	Loan limit per entity	Maximum amount available for loan	Note
												Item	Value				
31	Uni-President Enterprises (China) Investment Corp.	Uni-President Shanghai Pearly Century Co., Ltd.	Other receivables	Y	\$ 90,300	\$ 89,237	\$ 30,608	3.00	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 59,700,402	\$ 59,700,402	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Hainan President Enterprises Co., Ltd.	Other receivables	Y	90,300	89,237	-	3.00	2	-	Additional operating capital	-	-	-	59,700,402	59,700,402	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Akesu President Enterprises Co., Ltd.	Other receivables	Y	90,300	89,237	-	3.00	2	-	Additional operating capital	-	-	-	59,700,402	59,700,402	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Guiyang President Enterprises Co., Ltd.	Other receivables	Y	90,300	89,237	-	3.00	2	-	Additional operating capital	-	-	-	59,700,402	59,700,402	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Hunan President Enterprises Co., Ltd.	Other receivables	Y	90,300	89,237	-	3.00	2	-	Additional operating capital	-	-	-	59,700,402	59,700,402	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	President (Shanghai) Trading Co., Ltd.	Other receivables	Y	90,300	89,237	-	3.00	2	-	Additional operating capital	-	-	-	59,700,402	59,700,402	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Shanghai) Co., Ltd.	Other receivables	Y	90,300	89,237	-	3.00	2	-	Additional operating capital	-	-	-	59,700,402	59,700,402	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Chongqing President Enterprises Co., Ltd.	Other receivables	Y	90,300	89,237	-	3.00	2	-	Additional operating capital	-	-	-	59,700,402	59,700,402	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Nanchang President Enterprises Co., Ltd.	Other receivables	Y	90,300	89,237	-	3.00	2	-	Additional operating capital	-	-	-	59,700,402	59,700,402	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Other receivables	Y	90,300	89,237	-	3.00	2	-	Additional operating capital	-	-	-	59,700,402	59,700,402	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Taizhou President Enterprises Co., Ltd.	Other receivables	Y	90,300	89,237	-	3.00	2	-	Additional operating capital	-	-	-	59,700,402	59,700,402	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	President (Kunshan) Real Estate Development Co., Ltd.	Other receivables	Y	90,300	89,237	-	3.00	2	-	Additional operating capital	-	-	-	59,700,402	59,700,402	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Kunshan) Food Technology Co., Ltd.	Other receivables	Y	90,300	89,237	-	3.00	2	-	Additional operating capital	-	-	-	59,700,402	59,700,402	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Yantai Tongli Beverage Industries Co., Ltd.	Other receivables	Y	90,300	89,237	-	3.00	2	-	Additional operating capital	-	-	-	59,700,402	59,700,402	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Zhanjiang President Enterprises Co., Ltd.	Other receivables	Y	45,150	44,618	-	3.00	2	-	Additional operating capital	-	-	-	59,700,402	59,700,402	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Nanning President Enterprises Co., Ltd.	Other receivables	Y	45,150	44,618	-	3.00	2	-	Additional operating capital	-	-	-	59,700,402	59,700,402	(Note 2)
32	Uni-President (Vietnam) Co., Ltd.	Uni-President Vietnam Aquatic Breeding Co., Ltd.	Other receivables	Y	399,187	399,187	168,896	3.90~6.00	2	-	Additional operating capital	-	-	-	1,064,499	9,410,351	(Note 2)
32	Uni-President (Vietnam) Co., Ltd.	Tribeco Binh Duong Co., Ltd.	Other receivables	Y	266,125	266,125	-	3.90~6.00	2	-	Additional operating capital	-	-	-	1,064,499	9,410,351	(Note 2)
32	Uni-President (Vietnam) Co., Ltd.	North Tribeco Co., Ltd.	Other receivables	Y	266,125	266,125	-	3.90~6.00	2	-	Additional operating capital	-	-	-	1,064,499	9,410,351	(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 transaction (Note 1)	Total amount	Reason for financing	Allowance for doubtful accounts		Assets pledged	Loan limit per entity	Maximum amount available for loan	Note
												Item	Value				
33	Uni-President (Philippines) Corp.	Uni-President Land Corp.	Long-term notes and account receivable	Y	\$ 313,751	\$ 300,799	\$ 300,799	5.50	2	\$ -	Investment	\$ -	-	\$ -	\$ 351,914	\$ 351,914	(Note 2)
34	Zhongshan President Enterprises Co., Ltd.	President (Sanghai) Health Product Trading Company Ltd.	Other receivables	Y	90,300	89,237	53,542	3.27~3.32	2	-	Additional operating capital	-	-	-	473,077	473,077	(Note 16)
35	Shanghai Songjiang President Enterprises Co., Ltd.	Tait Marketing & Distribution (Shanghai) Co., Ltd.	Other receivables	Y	9,030	4,462	4,462	3.33~3.47	2	-	Additional operating capital	-	-	-	124,290	124,290	(Note 2)
36	Uni-President Enterprises (Shanghai) Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	451,498	446,184	204,479	3.00	2	-	Additional operating capital	-	-	-	1,770,086	1,770,086	(Note 2)
37	North Tribeco Co., Ltd.	Tribeco Binh Duong Co., Ltd.	Other receivables	Y	266,125	266,125	-	3.90~6.00	2	-	Additional operating capital	-	-	-	442,412	442,412	(Note 13)
38	Akesu President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	902,997	892,368	438,160	3.00	2	-	Additional operating capital	-	-	-	2,838,818	2,838,818	(Note 2)
39	Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,805,994	1,784,736	-	3.00	2	-	Additional operating capital	-	-	-	14,071,995	14,071,995	(Note 2)
40	Chongqing President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	902,997	892,368	490,255	3.00	2	-	Additional operating capital	-	-	-	5,253,091	5,253,091	(Note 3)
41	Taizhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,338,552	1,338,552	456,107	3.00	2	-	Additional operating capital	-	-	-	4,485,645	4,485,645	(Note 2)
41	Taizhou President Enterprises Co., Ltd.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	356,684	352,485	-	3.00	2	-	Additional operating capital	-	-	-	4,485,645	4,485,645	(Note 2)
42	Kunshan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	902,997	892,368	-	3.00	2	-	Additional operating capital	-	-	-	15,060,785	15,060,785	(Note 2)
43	Fuzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,805,994	1,784,736	266,555	3.00	2	-	Additional operating capital	-	-	-	5,685,401	5,685,401	(Note 2)
44	Zhengzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,257,492	2,230,920	1,135,930	3.00	2	-	Additional operating capital	-	-	-	10,345,663	10,345,663	(Note 2)
44	Zhengzhou President Enterprises Co., Ltd.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	722,397	713,894	-	3.00	2	-	Additional operating capital	-	-	-	10,345,663	10,345,663	(Note 2)
45	Nanchang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,257,492	2,230,920	664,300	3.00	2	-	Additional operating capital	-	-	-	7,621,585	7,621,585	(Note 2)
45	Nanchang President Enterprises Co., Ltd.	Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Other receivables	Y	1,354,495	1,338,552	-	3.00	2	-	Additional operating capital	-	-	-	7,621,585	7,621,585	(Note 2)
46	Guangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,257,492	2,230,920	1,432,636	3.00	2	-	Additional operating capital	-	-	-	21,140,787	21,140,787	(Note 2)
46	Guangzhou President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	Other receivables	Y	451,498	446,184	-	3.00	2	-	Additional operating capital	-	-	-	21,140,787	21,140,787	(Note 2)
46	Guangzhou President Enterprises Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	Other receivables	Y	451,498	446,184	-	3.00	2	-	Additional operating capital	-	-	-	21,140,787	21,140,787	(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 transaction (Note 1)	Total amount	Reason for financing	Allowance for doubtful accounts		Loan limit per entity	Maximum amount available for loan	Note
												Item	Value			
46	Guangzhou President Enterprises Co., Ltd.	Hainan President Enterprises Co., Ltd.	Other receivables	Y	\$ 451,498	\$ 446,184	\$ -	3.00	2	\$ -	Additional operating capital	\$ -	-	\$ 21,140,787	\$ 21,140,787	(Note 2)
47	Zhanjiang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	902,997	892,368	491,253	3.00	2	-	Additional operating capital	-	-	3,364,043	3,364,043	(Note 2)
47	Zhanjiang President Enterprises Co., Ltd.	Hainan President Enterprises Co., Ltd.	Other receivables	Y	451,498	446,184	-	3.00	2	-	Additional operating capital	-	-	3,364,043	3,364,043	(Note 2)
48	Changsha President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,805,994	1,784,736	638,423	3.00	2	-	Additional operating capital	-	-	6,927,902	6,927,902	(Note 2)
49	Nanning President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,805,994	1,784,736	477,006	3.00	2	-	Additional operating capital	-	-	7,284,423	7,284,423	(Note 2)
50	Hainan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	902,997	892,368	254,158	3.00	2	-	Additional operating capital	-	-	3,037,469	3,037,469	(Note 2)
51	Hefei President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,805,994	1,784,736	1,016,360	3.00	2	-	Additional operating capital	-	-	9,823,315	9,823,315	(Note 2)
52	Wuhan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,257,492	2,230,920	872,008	3.00	2	-	Additional operating capital	-	-	17,194,763	17,194,763	(Note 2)
53	Hunan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	451,498	446,184	227,189	3.00	2	-	Additional operating capital	-	-	871,470	871,470	(Note 2)
53	Hunan President Enterprises Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	Other receivables	Y	46,504	45,957	-	3.00	2	-	Additional operating capital	-	-	871,470	871,470	(Note 2)
54	Kunming President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,805,994	1,784,736	407,329	3.00	2	-	Additional operating capital	-	-	4,571,928	4,571,928	(Note 2)
55	Xinjiang President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,257,492	2,230,920	519,352	3.00	2	-	Additional operating capital	-	-	7,002,135	7,002,135	(Note 2)
56	Yantai Tongli Beverage Industries Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	361,199	356,947	254,848	3.00	2	-	Additional operating capital	-	-	1,295,317	1,295,317	(Note 2)
56	Yantai Tongli Beverage Industries Co., Ltd.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	225,749	223,092	-	3.00	2	-	Additional operating capital	-	-	1,295,317	1,295,317	(Note 2)
57	Ningxia Uni-President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,128,746	1,115,460	459,494	3.00	2	-	Additional operating capital	-	-	2,030,133	2,030,133	(Note 2)
58	Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	902,997	892,368	-	3.00	2	-	Additional operating capital	-	-	10,468,322	10,468,322	(Note 2)
59	Shenyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	892,368	892,368	203,256	3.00	2	-	Additional operating capital	-	-	1,055,914	1,055,914	(Note 2)
60	Uni-President Enterprises (Kunshan) Food Technology Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	112,875	111,546	80,353	3.00	2	-	Additional operating capital	-	-	308,120	308,120	(Note 2)
61	Hangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,354,495	1,338,552	264,432	3.00	2	-	Additional operating capital	-	-	10,733,477	10,733,477	(Note 2)

Number	Financing Company	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 17)	Actual amount drawn down	Interest rate	Nature for financing (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts		Assets pledged	Loan limit per entity	Maximum amount available for loan	Note
												Item	Value				
62	President (Kunshan) Real Estate Development Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	\$ 451,498	\$ 446,184	\$ 4,104	3.00	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 1,121,877	\$ 1,121,877	(Note 2)
63	President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	225,749	223,092	121,491	3.00	2	-	Additional operating capital	-	-	-	490,412	490,412	(Note 2)
64	Guiyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	902,997	892,368	381,019	3.00	2	-	Additional operating capital	-	-	-	3,664,667	3,664,667	(Note 2)
65	Henan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	902,997	892,368	406,082	3.00	2	-	Additional operating capital	-	-	-	9,287,787	9,287,787	(Note 2)
66	Jinan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	902,997	892,368	450,699	3.00	2	-	Additional operating capital	-	-	-	7,128,075	7,128,075	(Note 2)
67	President (Shanghai) Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	451,498	446,184	120,971	3.00	2	-	Additional operating capital	-	-	-	1,577,907	1,577,907	(Note 2)
68	Qingdao President Feed & Livestock Co., Ltd.	President Chain Store (Zhejiang) Ltd.	Other receivables	Y	133,855	133,855	-	-	2	-	Additional operating capital	-	-	-	180,290	180,290	(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	-	-	-	180,290	180,290	(Note 2)

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

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

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

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

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

(2) For short-term financing: shall not exceed 40% of its net worth of the latest financial report.

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

(2) For short-term financing: shall not exceed \$500,000.

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

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

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

(2) For short-term financing: shall not exceed \$500,000 or 40% of its net worth.

(Note 8) The maximum amount for total loan is 40% of its net worth; the maximum amount for individual enterprise is as follows: (1) For trading partner: shall not be higher of the purchases or sales amount of the most recent year.

(2) For short-term financing: the maximum amount for total loan is 15% of its net worth.

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

(Note 10) The maximum amount for total loan is 40% of its net worth; the maximum amount for individual enterprise is as follows: (1) For trading partner: shall not exceed USD 20,000 thousand and shall not exceed the amount of transaction total.

(2) For short-term financing: the maximum amount for total loan is 40% of its net worth; for 100% directly and indirectly owned foreign subsidiaries are not subject to such limitation, however, shall not exceed 200% of its net worth.

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

(2) For short-term financing: shall not exceed 40% of its net worth.

(Note 12) The maximum amount for total loan is 40% of its net worth; the maximum amount for individual enterprise is as follows: (1) For trading partner: higher of the purchases or sales amount of the most recent year.

(2) For short-term financing: the maximum amount for total loan is 20% of its net worth; for 100% directly or indirectly owned foreign subsidiaries, are not subject to such limitation, however, shall not exceed 100% of its net worth.

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

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

(2) For short-term financing: shall not exceed \$500,000.

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

(Note 16) The maximum amount for total loan is 40% of its net worth; the maximum amount for individual enterprise is as follows: (1) For trading partner: shall not exceed 40% of its net worth and shall not be higher of the purchases or sales amount of the most recent year.

(2) For short-term financing: shall not exceed 40% of its net worth; for 100% directly and indirectly owned Mainland China subsidiaries by parents with 100% of consolidated shareholding, are not subject to such limitation, however, shall not exceed 200% of its net worth.

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

(Note 18) Foreign currencies are translated into New Taiwan Dollars. Exchange rates of foreign currencies indicated as of report date were as follows: USD:NTD 1:31.75, CNY:NTD 1:4.462, VND:NTD 1:0.001331 and PHP:NTD 1:0.5413.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Provision of endorsements and guarantees to others

For the nine-month period ended September 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 September 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	Company name												
0	Uni-President Enterprises Corp.	Kai Yu (BVI) Investment Co., Ltd.		2	\$ 61,281,916	\$ 21,000,000	\$ 21,000,000	\$ -	\$ -	17	\$ 122,563,832	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.		2	61,281,916	6,192,500	6,192,500	-	-	5	122,563,832	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Tone Sang Construction Corp.		2	61,281,916	2,100,000	2,100,000	575,000	-	2	122,563,832	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Kai Nan Investment Co., Ltd.		2	61,281,916	1,517,500	1,517,500	-	-	1	122,563,832	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Tung Lo Development Co., Ltd.		2	61,281,916	1,500,000	1,500,000	-	-	1	122,563,832	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	President Professional Baseball Team Corp.		2	61,281,916	60,000	60,000	-	-	-	122,563,832	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Kai Ya Food Co., Ltd.		2	61,281,916	50,000	50,000	-	-	-	122,563,832	Y	N	N	(Note 3)
1	Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.		2	81,318,584	15,875,000	15,875,000	-	-	20	81,318,584	N	N	N	(Note 4)
1	Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.		2	81,318,584	1,587,500	1,587,500	-	-	2	81,318,584	N	N	N	(Note 4)
2	President International Development Corp.	President (BVI) International Investment Holdings Ltd.		2	2,792,708	1,809,750	1,809,750	-	-	13	6,981,770	N	N	N	(Note 5)
3	President Tokyo Corp.	Uni-President Te-Lease (Cayman) Corp.		2	1,500,000	50,800	50,800	-	-	7	1,500,000	N	N	N	(Note 6)
4	ScinoPharm Taiwan Ltd.	SciAnda (Changshu) Pharmaceuticals Ltd.		2	10,395,712	902,997	446,184	-	-	4	10,395,712	N	N	Y	(Note 7)

Number	Endorser/guarantor	Company name	Party being endorsed/guaranteed			Outstanding balance at September 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
			Relationship with the endorser/guarantor (Note 1)	Limit on endorsements/guarantees provided for a single party	Maximum balance during the period									
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 1:31.75, CNY:NTD 1:4.462, VND:NTD 1:0.001331 and PHP:NTD 1:0.5413.

(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)

September 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	1,588,034	8.00	1,588,034	—	
Uni-President Enterprises Corp.	CDIB Partners Investment Holding Corp. etc.	—	5	27,005	250,242	-	250,242	—	
	Negotiable Certificates of Deposit :								
Cayman President Holdings Ltd.	Natixis SG Branch CD	—	3	-	635,000	-	-	—	
	Bonds :								
Cayman President Holdings Ltd.	Fixed rate notes from Guotai Junan Holdings Limited(USD)	—	3	-	952,500	-	-	—	
Cayman President Holdings Ltd.	USD offshore bond issued by Goldman Sachs Finance Corp.	—	3	-	317,500	-	-	—	
Cayman President Holdings Ltd.	USD offshore bond issued by Sumitomo Mitsui Trust Bank Ltd. (USJ7771YNJ21)	—	6	-	733,280	-	-	—	
Cayman President Holdings Ltd.	USD offshore bond issued by Sumitomo Mitsui Trust Bank Ltd. (USJ7771YLG00)	—	6	-	298,009	-	-	—	
Cayman President Holdings Ltd.	Gavin Investment Ltd.	—	6	-	316,421	-	-	—	
Cayman President Holdings Ltd.	USD offshore bond issued by Formosa Group Cayman Ltd. (XS1214406792)	—	6	-	312,645	-	-	—	
Cayman President Holdings Ltd.	USD offshore bond issued by Rabobank (New York Branch) (US21688AAU60) etc.	—	6	-	525,545	-	-	—	
	Beneficiary Certificates :								
Kai Yu Investment Co., Ltd.	UPAMC James Bond Money Market Fund	—	1	17,411	294,524	-	294,524	—	
	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	21,150	136,662	-	136,662	—	
President International Development Corp.	Purestone silks Investment Limited Partnership Fund	—	4	-	44,316	-	44,316	—	
	Stock :								
President International Development Corp.	Tanvex Biologics Inc. etc.	—	1	7,197	293,494	-	293,494	—	
President International Development Corp.	PSS Co., Ltd. etc.	—	4	34,945	683,761	-	683,761	—	

Investor	Type and name of securities	Relationship with the issuer	Ending balance					
			General ledger account (Note 3)	Number of shares (in thousands)	Book value	Percentage of ownership	Fair value	Note
	Stock :							
President International Development Corp.	CDIB Partners Investment Holding Corp. etc.	—	5	28,839	\$ 473,404	-	\$ 473,404	—
Ton-Yi Industrial Corp.	JFE Holdings Inc.	—	5	250	73,788	0.04	73,788	—
ScinoPharm Taiwan Ltd.	SYNGEN, Inc.	—	4	245	-	7.40	-	—
ScinoPharm Taiwan Ltd.	Tanvex Biologics, Inc.	Director	5	28,800	158,529	16.84	158,529	—
President Chain Store Corp.	President Investment Trust Corp. etc.	—	4	6,077	85,481	-	85,481	—
President Chain Store Corp.	President Securities Corp.	—	5	40,545	600,067	2.79	600,067	(Note 2)
President Chain Store Corp.	Duskin Co Ltd etc.	—	5	950	191,873	-	191,873	—
President (B.V.I.) International Investment Holdings Ltd.	Sea Limited	—	1	3	5,339	-	5,339	—
President (B.V.I.) International Investment Holdings Ltd.	Insilico Medicine Cayman Topco C etc.	—	4	6,301	469,240	-	469,240	—
	Beneficiary Certificates :							
President (B.V.I.) International Investment Holdings Ltd.	MIDAS FUND L.P.	—	4	-	396,888	-	396,888	—
President (B.V.I.) International Investment Holdings Ltd.	WTT Global Life Science Capital Partners, L.P.	—	4	-	446,062	-	446,062	—
President (B.V.I.) International Investment Holdings Ltd.	Wuxi Healthcare Ventures II, L.P.	—	4	-	302,156	-	302,156	—
President (B.V.I.) International Investment Holdings Ltd.	Gopher Im&e Fund LP	—	4	-	310,646	-	310,646	—
	Beneficiary Certificates :							
President (B.V.I.) International Investment Holdings Ltd.	Creacion Ventures I,L.P. etc.	—	4	-	311,079	-	311,079	—
President (B.V.I.) International Investment Holdings Ltd.	Noah-Innovation-works bonds etc.	—	4	121	3,835,220	-	3,835,220	—
President (B.V.I.) International Investment Holdings Ltd.	PIMCO INCOME FUNDS etc.	—	5	1,696	702,788	-	702,788	—
	Stock :							
President (B.V.I.) International Investment Holdings Ltd.	Xiang Lu Industries Ltd.	—	5	69,997	284,925	-	284,925	—
	Structured products :							
Uni-President Enterprises (China) Investment Corp.	Fubon Bank (China) Co., Ltd. Structured Products	—	1	-	1,342,527	-	1,342,527	—
Uni-President Enterprises (China) Investment Corp.	Bank of China Linked Structured Deposit	—	1	-	914,695	-	914,695	—
Uni-President Enterprises (China) Investment Corp.	Cathay United Bank Linked Structured Deposit	—	4	-	1,373,125	-	1,373,125	—
	Stock :							
Uni-President Assets Holdings Ltd. etc.	MET VM HOLDING PTE. LTD stock etc.	—	1	7,834	519,473	-	519,473	—

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
Uni-President Express Corp. etc.	Beneficiary Certificates :							
	UPAMC James Bond Money Market Fund etc.	—	1	144,483	\$ 2,449,846	-	\$ 2,449,846	—
Uni-President Trading (Kunshan) Co., Ltd. etc.	Structured products :							
	Fubon Bank (China) Co., Ltd. Structured Products	—	1	-	1,817,968	-	1,817,968	—
Zhongshan President Enterprises Co., Ltd. etc.	Bills Under Repurchase Agreement :							
	National Debt Reverse-repurchase Agreement	—	3	-	140,548	-	-	—
Ton Yu Investment Inc. etc.	Stock :							
	iMQ Technology Inc. etc.	—	4	2,270	47,655	-	47,655	—
President Global Crop. etc.	Cathay General Bank etc.	—	5	15,235	560,516	-	560,516	—

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

Exchange rates of foreign currencies indicated as of report date were as follows: USD:NTD 1:31.75, CNY:NTD 1:4.462, VND:NTD 1:0.001331, PHP:NTD 1:0.5413 and KRW:NTD 1:0.02217.

(Note 2) 40,545 thousand shares (\$600,067) 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 nine-month period ended September 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)	(\$ 41,428)	36,000	\$ 223,888
Uni-President Enterprises Corp.	Uni-President Express Corp.	7	Cash capital increase	-	1,000	(37,214)	189,000	1,890,000	-	-	-	-	(62,826)		190,000	1,789,960
Uni-President Enterprises Corp.	Tone Sang Construction Corp.	7	Cash capital increase	-	34,020	241,727	100,000	1,000,000	-	-	-	-	(26,550)		134,020	1,215,177
	Bonds :															
Cayman President Holdings Ltd.	Fixed rate note issued by CDBL Funding 1	3	-	-	-	1,384,000	-	-	-	1,605,169	(1,588,846)	16,323	-	204,846	-	-
Cayman President Holdings Ltd.	Fixed rate note issued by CDBL Funding 2	3	-	-	-	553,600	-	-	-	643,222	(635,627)	7,595	-	82,027	-	-
Cayman President Holdings Ltd.	Fixed rate note issued by CMB Financial Leasing Co., Ltd.(USD)	3	-	-	-	1,384,000	-	-	-	1,615,123	(1,589,605)	25,518	-	205,605	-	-
Cayman President Holdings Ltd.	Hong Kong Dollar offshore bond issued by Bangkok Bank	3	-	-	-	283,676	-	-	-	318,998	(317,614)	1,384	-	33,938	-	-
Cayman President Holdings Ltd.	USD offshore bond issued by Sumitomo Mitsui Trust Bank Ltd. (USJ7771YNJ21)	6	-	-	-	-	-	733,317	-	-	-	-	(37)		-	733,280
	Negotiable certificate of deposit:															
Cayman President Holdings Ltd.	Industrial and Commercial Bank of China (Macau) Limited CD	3	-	-	-	830,400	-	-	-	955,389	(952,720)	2,669	-	122,320	-	-
Cayman President Holdings Ltd.	Natixis SG Branch CD	3	-	-	-	-	-	635,000	-	-	-	-	-	-	-	635,000
	Stock :															
President Chain Store Hong Kong Holdings Limited	President Chain Store (Shanghai) Ltd.	7	Cash capital increase	-	-	293,362	-	356,947	-	-	-	-	(224,883)		-	425,426
	Structured products :															
Uni-President Enterprises (China) Investment Corp.	Fubon Bank (China) Co., Ltd. Structured Products	1	-	-	-	2,210,277	-	1,338,548	-	2,313,234	(2,264,869)	48,365	-	58,571	-	1,342,527
	Beneficiary Certificates :															
Uni-President Express Corp.	UPAMC James Bond Money Market Fund	1	-	-	-	-	74,224	1,254,000	(18,758)	317,200	(316,695)	505	-	964	55,466	938,269
Presco Netmarketing Inc.	UPAMC James Bond Money Market Fund	1	-	-	20,643	348,301	21,315	360,000	(40,824)	690,000	(688,878)	1,122	(240)		1,134	19,183
President Kikkoman Inc.	UPAMC James Bond Money Market Fund	1	-	-	3,807	64,225	24,307	410,500	(27,108)	457,893	(457,708)	185	(8)		1,006	17,009
President Information Corp.	UPAMC James Bond Money Market Fund	1	-	-	-	-	23,119	390,500	(19,094)	322,640	(322,472)	168	-	62	4,025	68,090
President Information Corp.	FSITC Taiwan Money Market Fund	1	-	-	-	-	31,008	480,000	(25,201)	390,139	(389,988)	151	-	101	5,807	90,113
	Beneficiary Certificates :															
Qware Systems & Services Corp.	Eastspring Investments Well Pool Money Market Fund	1	-	-	28,384	390,000	46,395	638,000	(65,916)	906,453	(906,000)	453	-	124	8,863	122,124
Books.com. Co., Ltd.	Union Money Market Fund	1	-	-	-	-	159,063	2,125,000	(154,951)	2,070,467	(2,070,000)	467	-	20	4,112	55,020
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	24,215	409,000	(23,714)	400,554	(400,500)	54	-	2	975	16,503
Chieh Shun Transport Corp.	Taishin 1699 Money Market Fund	1	-	-	1,462	20,001	22,994	315,000	(24,456)	335,080	(335,000)	80	(1)		-	-
Uni-President Department Stores Corp.	JIH Sun Money Market Fund	1	-	-	2,266	33,961	120,574	1,809,920	(117,110)	1,757,971	(1,757,737)	234	-	-	5,730	86,144

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
	Beneficiary Certificates :															
President Drugstore Business Corp.	Taishin 1699 Money Market Fund	1	-	-	-	\$ -	170,775	\$ 2,340,000	(170,046)	\$ 2,330,318	(\$ 2,330,000)	\$ 318	-	\$ -	729	\$ 10,000
President Pharmaceutical Corp.	Taishin 1699 Money Market Fund	1	-	-	4,986	68,208	58,760	804,800	(59,838)	819,576	(819,372)	204	-	13	3,908	53,649
Chieh Sheng Transport Corp.	UPAMC James Bond Money Market Fund	1	-	-	296	5,001	22,347	377,500	(21,934)	370,551	(370,500)	51	-	2	709	12,003
	Structured products :															
Uni-President Trading (Kunshan) Co., Ltd.	Fubon Bank (China) Co., Ltd. Structured Products	1	-	-	-	-	-	892,365	-	-	-	-	-	8,299	-	900,664
Kai Ya Food Co., Ltd.	UPAMC James Bond Money Market Fund	1	-	-	5,039	85,020	26,343	445,000	(22,801)	385,109	(385,000)	109	-	143	8,581	145,163
Zhengzhou President Enterprises Co., Ltd.	Fubon Bank (China) Co., Ltd. Structured Products	1	-	-	-	439,580	-	-	-	462,468	(450,453)	12,015	-	10,873	-	-
Guangzhou President Enterprises Co., Ltd.	Fubon Bank (China) Co., Ltd. Structured Products	1	-	-	-	659,370	-	-	-	693,703	(675,679)	18,024	-	16,309	-	-

(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 September 30, 2022: USD:NTD 1:31.75, CNY:NTD 1:4.462.

Gains and losses on disposal are translated using average exchange rates for the nine-month period ended September 30, 2022: USD:NTD 1:29.33, CNY:NTD 1:4.434.

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 nine-month period ended September 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 Volly 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	100% of price was paid	Universal Real Estate Development Co., Ltd. & Kung Ching International Development Co., Ltd.	—	—	—	—	-	(Note 3)	The need of shopping mall operation planning	—
President Chain Store Corp.	NO. 240, Biliu Sec., Taichung City	July 2022	726,288	100% of price was paid	Natural Person	—	—	—	—	-	(Note 4)	Overall planning of the operation	—
President Chain Store Corp.	Taoyuan Aerotropolis Industry Area	July 2022	6,000,000	First installment of 600 million was paid	Taoyuan City Government and Civil Aeronautics Administration	—	—	—	—	-	(Note 5)	Overall planning of the operation	—
Wisdom Distribution Services Corp.	Land of Xinhui, Anle Dist., Keelung City	November 2021	763,960	100% of price was paid	Shun Chuan Warehousing Corp.	—	—	—	—	-	(Note 6)	Overall planning of the operation	—

(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 Interantional Tower for Universal Real Estate Development Co., Ltd. & Kung Ching International Development Co., Ltd. Since the counterparties are the same, the transaction price of the two cases mentioned above will be consolidated settled, and it will be settled the difference of the land ownership holdings because the building are on the same land. The transaction amount includes the value of the shopping mall buildings \$943,488 and the land ownership \$2,021,276 provided by Universal Real Estate Development Co., Ltd and Kung Ching International Development Co., Ltd.

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

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

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

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

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

For the nine-month period ended September 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	100% of price was collected	\$ 234,030	Universal Real Estate Development Co., Ltd. & Kung Ching International Development Co., Ltd.	—	The need of shopping mall operation planning	Refer to the appraised value and market price (Note 1)	—

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

UNI-PRESIDENT ENTERPRISES CORP. 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 nine-month period ended September 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)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	\$ 6,735,197	(19)	(Note 1)	\$ -	(Note 1)	\$ 1,157,561	19	-
Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	(Sales)	(4,347,798)	(12)	(Note 1)	-	(Note 1)	498,617	8	-
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(3,044,538)	(9)	(Note 1)	-	(Note 1)	408,934	7	-
Uni-President Enterprises Corp.	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(2,829,472)	(8)	(Note 1)	-	(Note 1)	382,474	6	-
Uni-President Enterprises Corp.	Tung Hsyng Co.Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(1,030,608)	(3)	(Note 1)	-	(Note 1)	226,935	4	-
Uni-President Enterprises Corp.	Tung Yi Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(797,958)	(2)	(Note 1)	-	(Note 1)	191,762	3	-
Uni-President Enterprises Corp.	Tung Shun Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(768,120)	(2)	(Note 1)	-	(Note 1)	242,587	4	-
Uni-President Enterprises Corp.	Tung Zhan Corporation Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(763,264)	(2)	(Note 1)	-	(Note 1)	133,559	2	-
Uni-President Enterprises Corp.	Guan Chan Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(676,189)	(2)	(Note 1)	-	(Note 1)	165,419	3	-
Uni-President Enterprises Corp.	Uni-President Vendor Corp.	An investee company accounted for under the equity method	(Sales)	(504,044)	(1)	(Note 1)	-	(Note 1)	64,973	1	-
Uni-President Enterprises Corp.	Fu Yi Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(483,194)	(1)	(Note 1)	-	(Note 1)	71,237	1	-
Uni-President Enterprises Corp.	Tung-Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(435,031)	(1)	(Note 1)	-	(Note 1)	113,191	2	-
Uni-President Enterprises Corp.	Jin Hui Food Corp	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(366,911)	(1)	(Note 1)	-	(Note 1)	88,014	1	-
Uni-President Enterprises Corp.	Tung Ju Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(353,833)	(1)	(Note 1)	-	(Note 1)	89,346	1	-
Uni-President Enterprises Corp.	Uni-Wonder Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(332,204)	(1)	(Note 1)	-	(Note 1)	46,385	1	-
Uni-President Enterprises Corp.	Kun Fu Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(297,184)	(1)	(Note 1)	-	(Note 1)	61,964	1	-
Uni-President Enterprises Corp.	Far-Tong Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(264,500)	(1)	(Note 1)	-	(Note 1)	25,256	-	-
Uni-President Enterprises Corp.	Yi Fa Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(207,534)	(1)	(Note 1)	-	(Note 1)	37,652	1	-
Uni-President Enterprises Corp.	Cheng-Fa Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(171,527)	-	(Note 1)	-	(Note 1)	36,346	1	-
Uni-President Enterprises Corp.	Uni-President Superior Commissary Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(165,238)	-	(Note 1)	-	(Note 1)	46,279	1	-
Uni-President Enterprises Corp.	Tung Che Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(164,342)	-	(Note 1)	-	(Note 1)	43,133	1	-
Uni-President Enterprises Corp.	Tong Sheng Milk Enterprise Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(159,479)	-	(Note 1)	-	(Note 1)	25,873	-	-
Uni-President Enterprises Corp.	Xin-Tung Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(144,625)	-	(Note 1)	-	(Note 1)	12,210	-	-
Uni-President Enterprises Corp.	Chang Tong Corporation Limited	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(139,483)	-	(Note 1)	-	(Note 1)	5,109	-	-
Uni-President Enterprises Corp.	Tung Sheh Co., Ltd	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(135,075)	-	(Note 1)	-	(Note 1)	27,200	-	-
Uni-President Enterprises Corp.	Ming-Qing Food Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(132,226)	-	(Note 1)	-	(Note 1)	24,610	-	-
Uni-President Enterprises Corp.	Lien-Sheng Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(113,011)	-	(Note 1)	-	(Note 1)	4,798	-	-
Uni-President Enterprises Corp.	Hua-Zuo Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(111,408)	-	(Note 1)	-	(Note 1)	26,842	-	-
Uni-President Enterprises Corp.	Wei-Tong Enterprises Coporation	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(106,294)	-	(Note 1)	-	(Note 1)	5,167	-	-

Purchases/sales company	Name of the counterparty	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
Uni-President Enterprises Corp.	Tung You Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	\$ 105,746	-	(Note 1)	\$ -	(Note 1)	\$ 5,979	-	-
Uni-President Enterprises Corp.	Tung-Xiang Xin Yeh Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(103,424)	-	(Note 1)	-	(Note 1)	23,077	-	-
Uni-President Enterprises Corp.	President Kikkoman Inc.	An investee company accounted for under the equity method	Purchases	779,201	4	(Note 1)	-	(Note 1)	(69,188)	(3)	-
Uni-President Enterprises Corp.	President Nissshin Corp.	An investee company accounted for under the equity method	Purchases	540,438	2	(Note 1)	-	(Note 1)	(61,723)	(3)	-
Uni-President Enterprises Corp.	Uni-President (Vietnam) Co., Ltd.	An investee company of Uni-President Southeast Asia Holdings Ltd. accounted for under the equity method	Purchases	373,902	2	(Note 1)	-	(Note 1)	(29,954)	(1)	-
Uni-President Enterprises Corp.	TTET Union Corp.	An investee company accounted for under the equity method	Purchases	222,130	1	(Note 1)	-	(Note 1)	(19,248)	(1)	-
Uni-President Enterprises Corp.	President Packaging Industrial Corp.	An investee company accounted for under the equity method	Purchases	203,711	1	(Note 1)	-	(Note 1)	(21,384)	(1)	-
Nanlien International Corp.	Lien Bo Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(926,563)	(21)	Closes its accounts 35 days after the end of each month	-	—	281,178	63	-
Nanlien International Corp.	Chang Tong Corporation Limited	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(134,274)	(4)	12 days after shipment	-	—	3,321	1	-
Nanlien International Corp.	Tung-Ying Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(103,683)	(3)	12 days after shipment	-	—	2,528	1	-
Uni-President Vender Corp.	Uni-President Enterprises Corp.	The Company	Purchases	504,044	69	Closes its accounts 20 days after the end of each month	-	—	(64,973)	(57)	-
Uni-President Dream Parks Corp.	Uni-President Enterprises Corp.	The Company	(Media revenue)	(291,231)	(50)	Closes its accounts 45 days after the end of each month	-	—	78,860	73	-
Uni-President Dream Parks Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	(Media revenue)	(152,108)	(26)	Closes its accounts 45 days after the end of each month	-	—	19,162	18	-
Presco Netmarketing, Inc.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(963,112)	(9)	Closes its accounts 60 days after the end of each month	-	—	59,078	7	-
Presco Netmarketing, Inc.	Uni-President Enterprises Corp.	The Company	(Service revenue)	(288,301)	(3)	Closes its accounts 30 days after the end of each month	-	—	51,974	6	-
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)	(294,898)	(43)	Monthly payment	-	—	26,769	72	-
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)	(279,640)	(40)	Monthly payment	-	—	3,267	9	-
Tait Marketing & Distribution Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(512,083)	(31)	Closes its accounts 20~70 days after the end of each month	-	—	109,552	46	-
Tait Marketing & Distribution Co., Ltd.	Uni-Wonder Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(132,250)	(8)	Closes its accounts 30 days after the end of each month	-	—	29,256	12	-
President Nissshin Corp.	Uni-President Enterprises Corp.	The Company	(Sales)	(540,438)	(29)	Closes its accounts 30 days after the end of each month	-	—	61,723	14	-
President Tokyo Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(103,100)	(6)	Closes its accounts 30 days after the end of each month	-	—	41,037	18	-
President Packaging Industrial Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(385,603)	(17)	Closes its accounts 15~60 days after the end of each month	-	—	92,545	18	-
President Packaging Industrial Corp.	Uni-President Enterprises Corp.	The Company	(Sales)	(203,711)	(9)	Closes its accounts 30 days after the end of each month	-	—	21,384	4	-
President Kikkoman Inc.	Uni-President Enterprises Corp.	The Company	(Sales)	(779,201)	(96)	Closes its accounts 25 days after the end of each month	-	—	69,188	96	-
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)	(3,818,427)	(20)	50 days after shipping	-	—	525,179	42	-
Ton-Yi Industrial Corp.	TTET Union Corp.	An investee company accounted for under the equity method	(Sales)	(251,973)	(1)	Closes its accounts 30 days after the end of each month	-	—	28,814	2	-
President Chain Store Corp.	Uni-President Enterprises Corp.	The Company	Purchases	12,609,207	14	Closes its accounts 30~45 days after the end of each month	-	—	(1,948,969)	(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	3,346,178	4	Closes its accounts 45 days after the end of each month	-	—	(848,264)	(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	1,764,944	2	Closes its accounts 30 days after the end of each month	-	—	(232,178)	(1)	-
President Chain Store Corp.	21 Century Co., Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	739,005	1	Closes its accounts 30~60 days after the end of each month	-	—	(154,329)	(1)	-
President Chain Store Corp.	President Pharmaceutical Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	662,907	1	Closes its accounts 60~70 days after the end of each month	-	—	(192,285)	(1)	-

Purchases/sales company	Name of the counterparty	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party			Notes or accounts receivable/(payable)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)		
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	\$ 607,095	1	Closes its accounts 40 days after the end of each month	\$ -	-	(\$ 147,917)	(1)	-	
President Chain Store Corp.	Lien Bo Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	524,611	1	Closes its accounts 10~54 days after the end of each month	-	-	(152,701)	(1)	-	
President Chain Store Corp.	Qware Systems & Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	499,037	1	Closes its accounts 40 days after the end of each month	-	-	(125,754)	(1)	-	
President Chain Store Corp.	Tait Marketing & Distribution Co., Ltd.	An investee company accounted for under the equity method	Purchases	512,083	1	Closes its accounts 20~70 days after the end of each month	-	-	(109,552)	(1)	-	
President Chain Store Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	392,721	-	Closes its accounts 60 days after the end of each month	-	-	(71,821)	-	-	
President Chain Store Corp.	President Packaging Industrial Corp.	An investee company accounted for under the equity method	Purchases	385,603	-	Closes its accounts 15~60 days after the end of each month	-	-	(92,545)	-	-	
President Chain Store Corp.	Kuang Chuan Diary Co., Ltd.	An investee company accounted for under the equity method	Purchases	331,706	-	Closes its accounts 30~65 days after the end of each month	-	-	(123,057)	(1)	-	
President Chain Store Corp.	Weilih Food Industrial Co., Ltd.	An investee company accounted for under the equity method	Purchases	202,329	-	Closes its accounts 30~60 days after the end of each month	-	-	(44,880)	-	-	
President Chain Store Corp.	Icash Payment Systems Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	164,195	-	Closes its accounts 60 days after the end of each month	-	-	(28,345)	-	-	
President Chain Store Corp.	President Drugstore Business Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	117,402	-	Closes its accounts 30~60 days after the end of each month	-	-	(19,485)	-	-	
Tung Ang Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(1,764,944)	(36)	Closes its accounts 30 days after the end of each month	-	-	232,178	30	-	
Tung Ang Enterprises Corp.	Tung Hsyng Co.Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(795,115)	(16)	Closes its accounts 60 days after the end of each week	-	-	215,007	28	-	
Tung Ang Enterprises Corp.	Far-Tong Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(339,721)	(7)	Closes its accounts 28 days after the end of each week	-	-	47,894	6	-	
Tung Ang Enterprises Corp.	Tung Ju Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(230,399)	(5)	Closes its accounts 56 days after the end of each week	-	-	62,812	8	-	
Tung Ang Enterprises Corp.	Tung You Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(141,384)	(3)	Closes its accounts 12 days after the end of each week	-	-	8,057	1	-	
Tung Ang Enterprises Corp.	Xin-Tung Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(133,281)	(3)	Closes its accounts 17 days after the end of each week	-	-	13,839	2	-	
Tung Ang Enterprises Corp.	Chang Tong Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(127,356)	(3)	Closes its accounts 12 days after the end of each week	-	-	7,034	1	-	
Tung Ang Enterprises Corp.	Wei-Tong Enterprises Coporation	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(119,384)	(2)	Closes its accounts 12 days after the end of each week	-	-	7,563	1	-	
Tung Ang Enterprises Corp.	Lien-Seng Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(113,401)	(2)	Closes its accounts 12 days after the end of each week	-	-	6,178	1	-	
Tung Ang Enterprises Corp.	Lien-You Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(105,186)	(2)	Closes its accounts 12 days after the end of each week	-	-	7,903	1	-	
Tung Ang Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	4,347,798	100	Closes its accounts 38 days after the end of each week	-	-	(498,617)	(100)	-	
Tun Hsyng Co., Ltd.	Presicarre Corp.	An investee company accounted for under the equity method	(Sales)	(474,268)	(23)	Closes its accounts 70 days after the end of each month	-	-	195,571	31	-	
Tun Hsyng Co., Ltd.	Wellcome Taiwan Co. Ltd	An associates company of Presicarre Corp. accounted for under the equity method	(Sales)	(204,654)	(10)	Closes its accounts 60 days after the end of each month	-	-	38,067	6	-	
Tun Hsyng Co., Ltd.	Uni-President Enterprises Corp.	The Company	Purchases	1,030,608	50	Closes its accounts 60 days after the end of each week	-	-	(226,935)	(47)	-	
Tun Hsyng Co., Ltd.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	795,115	38	Closes its accounts 60 days after the end of each week	-	-	(215,007)	(44)	-	
ScinoPharm Taiwan Ltd.	SciAnda (Changshu) Pharmaceuticals Ltd.	An investee company of ScinoPharm Taiwan Ltd. accounted for under the equity method	Purchases	202,213	40	Closes its accounts 90 days after the end of each month	-	-	(57,559)	(40)	-	
Tung Che Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	164,342	96	Closes its accounts 58 days after the end of each week	-	-	(43,133)	(99)	-	
Lien Bo Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(524,611)	(39)	Closes its accounts 10~54 days after the end of each month	-	-	152,701	37	-	
Lien Bo Enterprises Corp.	Nanlien International Corp.	An investee company accounted for under the equity method	Purchases	926,563	71	Closes its accounts 35 days after the end of each month	-	-	(281,178)	(68)	-	
Tung Shen Co., Ltd.	Uni-President Enterprises Corp.	The Company	Purchases	135,075	97	Closes its accounts 46 days after the end of each week	-	-	(27,200)	(100)	-	
Tung You Co., Ltd.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	141,384	52	Closes its accounts 12 days after the end of each week	-	-	(8,057)	(50)	-	
Tung You Co., Ltd.	Uni-President Enterprises Corp.	The Company	Purchases	105,746	39	Closes its accounts 12 days after the end of each week	-	-	(5,979)	(37)	-	

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)		
Xin-Tung Enterprise Corp.	Uni-President Enterprises Corp.	The Company	Purchases	\$ 144,625	36	Closes its accounts 17 days after the end of each week	\$ -	-	(\$ 12,210)	(46)	-	
Xin-Tung Enterprise Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	133,281	33	Closes its accounts 17 days after the end of each week	-	-	(13,839)	(52)	-	
Tung Ju Enterprise Corp.	Presicarre Corp.	An investee company accounted for under the equity method	(Sales)	(349,892)	(51)	Closes its accounts 70 days after the end of each month	-	-	159,907	58	-	
Tung Ju Enterprise Corp.	Uni-President Enterprises Corp.	The Company	Purchases	353,833	53	Closes its accounts 65 days after the end of each week	-	-	(89,346)	(51)	-	
Tung Ju Enterprise Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	230,399	34	Closes its accounts 56 days after the end of each week	-	-	(62,812)	(36)	-	
Tong Shun Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	768,120	98	Closes its accounts 62 days after the end of each week	-	-	(242,587)	(100)	-	
Cheng-Fa Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	171,527	91	Closes its accounts 40 days after the end of each week	-	-	(36,346)	(100)	-	
Tung-Hsiang Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	435,031	82	Closes its accounts 49 days after the end of each week	-	-	(113,191)	(94)	-	
Wei-Tong Enterprises Coporation	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	119,384	49	Closes its accounts 12 days after the end of each week	-	-	(7,563)	(55)	-	
Wei-Tong Enterprises Coporation	Uni-President Enterprises Corp.	The Company	Purchases	106,294	44	Closes its accounts 12 days after the end of each week	-	-	(5,167)	(38)	-	
Tung-Xiang Xin Yeh Corp.	Uni-President Enterprises Corp.	The Company	Purchases	103,424	95	Closes its accounts 49 days after the end of each week	-	-	(23,077)	(90)	-	
Tung Yi Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	797,958	97	Closes its accounts 50 days after the end of each week	-	-	(191,762)	(100)	-	
Tung Yi Enterprises Corp.	Tung Zhan Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(103,803)	(11)	Closes its accounts 31 days after the end of each month	-	-	13,821	7	-	
Fu Yi Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	483,194	97	Closes its accounts 27 days after the end of each week	-	-	(71,237)	(97)	-	
Ginfa Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	207,534	96	Closes its accounts 36 days after the end of each week	-	-	(37,652)	(100)	-	
Kun Fu Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	297,184	97	Closes its accounts 42 days after the end of each week	-	-	(61,964)	(100)	-	
Hua-Zuo Corp.	Uni-President Enterprises Corp.	The Company	Purchases	111,408	95	Closes its accounts 51 days after the end of each week	-	-	(26,842)	(96)	-	
Tung-Ying Enterprises Corp.	Nanlien International Corp.	An investee company accounted for under the equity method	Purchases	103,683	33	12 days after shipment	-	-	(2,528)	(23)	-	
Kai Ya Food Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(607,095)	(80)	Closes its accounts 40 days after the end of each month	-	-	147,917	82	-	
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	418,439	47	67 days after invoice date	-	-	(46,169)	(41)	-	
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	324,831	37	Closes its accounts 30 days after the end of each month	-	-	(40,491)	(36)	-	
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	146,275	16	67 days after invoice date	-	-	(25,252)	(23)	-	
Chengdu Ton Yi Industrial Packing Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Purchases	357,962	96	Closes its accounts 30 days after the end of each month	-	-	(45,274)	(96)	-	
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)	(357,962)	(18)	Closes its accounts 30 days after the end of each month	-	-	45,274	16	-	
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)	(324,831)	(17)	Closes its accounts 30 days after the end of each month	-	-	40,491	15	-	
Wuxi Ton Yi Industrial Packing Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(160,570)	(8)	Closes its accounts 90 days after the end of each month	-	-	50,461	18	-	
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)	(418,439)	(21)	67 days after invoice date	-	-	46,169	4	-	

Purchases/sales company	Name of the counterparty	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
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	\$ 1,947,386	100	67 days after invoice date	\$ -	-	(\$ 269,003)	(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)	(1,947,386)	(46)	67 days after invoice date	-	-	269,003	27	-
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)	(146,275)	(3)	67 days after invoice date	-	-	25,252	3	-
Fujian Ton Yi Tinplate Co., Ltd.	Ton-Yi Industrial Corp.	An investee company accounted for under the equity method	Purchases	3,818,427	89	50 days after shipping	-	-	(525,179)	(94)	-
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)	(1,725,348)	(97)	25 days after invoice date	-	-	251,095	98	-
Sichuan 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	133,827	11	33 days after invoice date	-	-	(25,676)	(11)	-
Zhanjiang Ton Yi Industrial Co., Ltd.	Zhanjiang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,077,081)	(83)	25 days after invoice date	-	-	121,259	78	-
Zhanjiang Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(221,547)	(17)	50% down payment/balance net 45 days	-	-	33,398	21	-
Zhanjiang 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	102,456	13	5~45 days after invoice date	-	-	(3,294)	(3)	-
Zhangzhou Ton Yi Industrial Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	100,184	10	15 days after invoice date	-	-	(8,402)	(6)	-
Huizhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,155,503)	(88)	25 days after invoice date	-	-	172,849	97	-
Zhangzhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,258,013)	(76)	25 days after invoice date	-	-	152,697	68	-
Taizhou Ton Yi Industrial Co., Ltd.	Taizhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,736,899)	(74)	25 days after invoice date	-	-	280,994	71	-
Taizhou 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	204,628	14	15 days after invoice date	-	-	(36,333)	(13)	-
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)	(465,989)	(51)	25 days after invoice date	-	-	120,454	59	-
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)	(1,793,059)	(97)	25 days after invoice date	-	-	236,756	97	-
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	213,935	16	15 days after invoice date	-	-	(41,413)	(16)	-
Beijing Ton Yi Industrial Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,708,148)	(98)	25 days after invoice date	-	-	209,321	95	-
Beijing 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	114,878	10	15 days after invoice date	-	-	(19,891)	(10)	-
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)	(408,793)	(88)	25 days after invoice date	-	-	107,263	85	-
SciAnda (Changshu) Pharmaceutical Co., Ltd.	ScinoPharm Taiwan Ltd.	An investee company accounted for under the equity method	(Sales)	(202,213)	(66)	Closes its accounts 90 days after the end of each month	-	-	57,559	89	-
President Drugstore Business Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(117,402)	(1)	Closes its accounts 30~60 days after the end of each month	-	-	19,485	6	-
President Drugstore Business Corp.	President Pharmaceutical Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	418,409	5	Closes its accounts 70 days after the end of each month	-	-	(18,644)	(1)	-
Capital Inventory Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(198,457)	(64)	Closes its accounts 45~65 days after the end of each month	-	-	56,568	70	-
Wisdom Distribution Services Corp.	Books.com. Co., Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	(Service revenue)	(228,679)	(7)	Closes its accounts 30~90 days after the end of each month	-	-	25,754	2	-

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)	
Wisdom Distribution Services Corp.	President Logistics International Co., Ltd.	An investee company of Retail Support International Corp. accounted for under the equity method	Service cost	\$ 1,109,078	39	Closes its accounts 20 days after the end of each month	\$ -	-	(\$ 138,185)	(37)	-
Icash Payment Systems Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(164,195)	(24)	Closes its accounts 60 days after the end of each month	-	-	28,345	14	-
Icash Payment Systems Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(161,207)	(24)	Closes its accounts 60 days after the end of each month	-	-	60,656	53	-
President Collect Service Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Service cost	194,841	93	Closes its accounts 30 days after the end of each month	-	-	(25,698)	(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	995,590	39	Closes its accounts 20 days after the end of each month	-	-	(131,608)	(2)	-
Uni-Wonder Corporation	Tung Chan Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	902,677	21	Closes its accounts 25 days after the end of each month	-	-	(113,895)	(16)	-
Uni-Wonder Corporation	Uni-President Enterprises Corp.	The Company	Purchases	332,204	7	Closes its accounts 30 days after the end of each month	-	-	(46,385)	(7)	-
Uni-Wonder Corporation	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	204,212	5	Closes its accounts 29 days after the end of each month	-	-	(26,198)	(4)	-
Uni-Wonder Corporation	Tait Marketing & Distribution Co., Ltd.	An investee company accounted for under the equity method	Purchases	132,250	3	Closes its accounts 30 days after the end of each month	-	-	(29,256)	(4)	-
21 Century Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(739,005)	(52)	Closes its accounts 30~60 days after the end of each month	-	-	154,329	61	-
21 Century Co., Ltd.	Uni-President Superior Commissary Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	111,845	12	Closes its accounts 60 days after the end of each month	-	-	(26,436)	(13)	-
President Transnet Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(392,721)	(57)	Closes its accounts 60 days after the end of each month	-	-	71,821	4	-
President Transnet Corp.	President Collect Service Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Service revenue)	(194,841)	(2)	Closes its accounts 30 days after the end of each month	-	-	25,698	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	519,963	7	Closes its accounts 40 days after the end of each month	-	-	(89,413)	(5)	-
Uni-President Superior Commissary Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(3,346,178)	(97)	Closes its accounts 45 days after the end of each month	-	-	848,264	95	-
Uni-President Superior Commissary Corp.	21 Century Co., Ltd.	An investee company of President Chain Store Corp. is its director	(Sales)	(111,845)	(3)	Closes its accounts 60 days after the end of each month	-	-	26,436	3	-
Uni-President Superior Commissary Corp.	Koasa Yamako Corp.	An investee company of President Chain Store Corp. is its director	Purchases	186,651	8	Closes its accounts 60 days after the end of each month	-	-	(43,981)	(6)	-
Uni-President Superior Commissary Corp.	Uni-President Enterprises Corp.	The Company	Purchases	165,238	7	Closes its accounts 45 days after the end of each month	-	-	(46,279)	(7)	-
Qware Systems & Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(449,037)	(42)	Closes its accounts 40 days after the end of each month	-	-	125,754	57	-
President Information Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(808,859)	(64)	Closes its accounts 30 days after the end of each month	-	-	138,545	53	-
President Pharmaceutical Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(662,907)	(38)	Closes its accounts 60~70 days after the end of each month	-	-	192,285	32	-
President Pharmaceutical Corp.	President Drugstore Business Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(418,409)	(24)	Closes its accounts 70 days after the end of each month	-	-	18,644	3	-
Retail Support International Corp.	Uni-Wonder Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(204,212)	(8)	Closes its accounts 29 days after the end of each month	-	-	26,198	6	-
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	702,754	48	Closes its accounts 20 days after the end of each month	-	-	(83,970)	(50)	-
Retail Support International Corp.	Retail Support Taiwan Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Service cost	239,783	16	Closes its accounts 15~20 days after the end of each month	-	-	(28,416)	(17)	-
Duskin Serve Taiwan Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(204,431)	(17)	Closes its accounts 15~60 days after the end of each month	-	-	48,785	22	-
President Logistics International Co., Ltd.	Wisdom Distribution Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(1,109,078)	(36)	Closes its accounts 20 days after the end of each month	-	-	138,185	37	-
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)	(995,590)	(32)	Closes its accounts 20 days after the end of each month	-	-	131,608	35	-
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)	(702,754)	(23)	Closes its accounts 20 days after the end of each month	-	-	83,970	22	-

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 Logistics International Co., Ltd.	Chieh Shun Transport Corp.	An investee company of President Logistics International Co., Ltd. accounted for under the equity method	Service cost	\$ 1,124,716	38	Closes its accounts 20 days after the end of each month	\$ -	-	(\$ 136,075)	(38)	-
Retail Support Taiwan Corp.	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(239,783)	(82)	Closes its accounts 15~20 days after the end of each month	-	-	28,416	82	-
Chieh Shun Transport Corp.	President Logistics International Co., Ltd.	An investee company of Retail Support International Corp. accounted for under the equity method	(Distribution revenue)	(1,124,716)	(65)	Closes its accounts 20 days after the end of each month	-	-	136,075	59	-
Chieh Shun Transport Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(519,963)	(30)	Closes its accounts 40 days after the end of each month	-	-	89,413	39	-
Wuhan President Packing Ind. Corp.	Wuxue President Mineral Water Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(107,932)	(37)	Closes its accounts 30 days after the end of each month	-	-	45,575	68	-
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)	(165,229)	(89)	Closes its accounts 30 days after the end of each month	-	-	44,500	87	-
Changsha President Packaging Ind., Corp.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	107,680	59	Closes its accounts 30 days after the end of each month	-	-	(15,217)	32	-
ShangHai President Packaging Ind., Corp.	Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(179,273)	(55)	Closes its accounts 30 days after the end of each month	-	-	46,275	53	-
ShangHai President Packaging Ind., Corp.	Hangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(124,474)	(38)	Closes its accounts 30 days after the end of each month	-	-	32,450	37	-
Tianjin President Enterprises Food Co., Ltd.	Jinan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(118,903)	(82)	Closes its accounts 30 days after the end of each month	-	-	20,523	83	-
Zhangjiagang President Nisshin Food Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(125,631)	(45)	Closes its accounts 30 days after the end of each month	-	-	55,766	68	-
Uni-President (Thailand) Ltd.	Uni-President Marketing Co., Ltd.	An investee company of Uni-President (Thailand) Ltd. accounted for under the equity method	(Sales)	(617,872)	(56)	Closes its accounts 60 days after the end of each month	-	-	163,715	59	-
Uni-President (Vietnam) Co., Ltd.	Uni-President Enterprises Corp.	The Company	(Sales)	(373,902)	(4)	30 days after delivery	-	-	29,954	2	-
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)	(216,517)	(2)	Closes its accounts 60 days after the end of each month	-	-	38,651	3	-
Uni-President (Vietnam) Co., Ltd.	Tribeco Binh Duong Co., Ltd.	An investee company of Uni-President (Vietnam) Co., Ltd. accounted for under the equity method	(Sales)	(136,849)	(1)	Closes its accounts 30 days after the end of each month	-	-	19,348	1	-
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	216,517	100	Closes its accounts 60 days after the end of each month	-	-	(38,651)	(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	617,872	98	Closes its accounts 60 days after the end of each month	-	-	(163,715)	(99)	-
Tribeco Binh Duong Co., Ltd.	Uni-President (Vietnam) Co., Ltd.	An investee company of Uni-President Southeast Asia Holdings Ltd. accounted for under the equity method	Purchases	136,849	34	Closes its accounts 30 days after the end of each month	-	-	(19,348)	(47)	-
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	1,641,757	40	Closes its accounts 30 days after the end of each month	-	-	(130,311)	(22)	-
Uni-President Enterprises (China) Investment Corp.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,461,726	36	Closes its accounts 30 days after the end of each month	-	-	(287,048)	(48)	-
Uni-President Enterprises (China) Investment Corp.	Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	451,353	11	Closes its accounts 30 days after the end of each month	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Taizhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	193,753	5	Closes its accounts 30 days after the end of each month	-	-	(69,541)	(12)	-
Uni-President Enterprises (China) Investment Corp.	Chongqing President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	146,607	4	Closes its accounts 30 days after the end of each month	-	-	(21,972)	(4)	-

Purchases/sales company	Name of the counterparty	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party			Notes or accounts receivable/(payable)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)		
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)	\$ 632,457	(78)	Closes its accounts 30 days after the end of each month	\$ -	-	\$ 51,940	60	-	
Guiyang President Enterprises Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(109,275)	(13)	Closes its accounts 30 days after the end of each month	-	-	26,731	31	-	
Kunming President Enterprises Food Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(115,601)	(3)	Closes its accounts 30 days after the end of each month	-	-	45,908	42	-	
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	309,769	14	Closes its accounts 30 days after the end of each month	-	-	(48,178)	(10)	-	
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	632,457	28	Closes its accounts 30 days after the end of each month	-	-	(51,940)	(11)	-	
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)	(1,641,757)	(19)	Closes its accounts 30 days after the end of each month	-	-	130,311	27	-	
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)	(309,769)	(4)	Closes its accounts 30 days after the end of each month	-	-	48,178	10	-	
Chengdu President Enterprises Food Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	115,601	2	Closes its accounts 30 days after the end of each month	-	-	(45,908)	(4)	-	
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)	(156,216)	(2)	Closes its accounts 30 days after the end of each month	-	-	17,097	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	1,725,348	28	25 days after invoice date	-	-	(251,095)	(21)	-	
Chengdu President Enterprises Food Co., Ltd.	Chongqing President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,066,853	17	Closes its accounts 30 days after the end of each month	-	-	(125,376)	(10)	-	
Chengdu President Enterprises Food Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	465,989	7	25 days after invoice date	-	-	(120,454)	(10)	-	
Chengdu President Enterprises Food Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	121,541	2	Closes its accounts 30 days after the end of each month	-	-	(28,029)	(2)	-	
Chengdu President Enterprises Food Co., Ltd.	Guiyang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	109,275	2	Closes its accounts 30 days after the end of each month	-	-	(26,731)	(2)	-	
Taizhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,479,556)	(81)	Closes its accounts 30 days after the end of each month	-	-	242,339	63	-	
Taizhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	(Sales)	(193,753)	(11)	Closes its accounts 30 days after the end of each month	-	-	69,541	18	-	
Taizhou President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(142,782)	(8)	Closes its accounts 30 days after the end of each month	-	-	70,879	18	-	
Taizhou President Enterprises Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	1,736,899	99	25 days after invoice date	-	-	(280,994)	(97)	-	
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	1,018,218	35	Closes its accounts 30 days after the end of each month	-	-	(117,400)	(34)	-	
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)	(175,263)	(15)	Closes its accounts 30 days after the end of each month	-	-	20,446	5	-	
Kunshan President Enterprises Food Co., Ltd.	Jinan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	291,738	37	Closes its accounts 30 days after the end of each month	-	-	(32,103)	(11)	-	

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)		
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)	\$ 713,248	(14)	Closes its accounts 30 days after the end of each month	\$ -	-	\$ 73,535	45	-	
Fuzhou President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,147,835	35	Closes its accounts 30 days after the end of each month	-	-	(78,849)	(14)	-	
Hefei President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,065,921)	(20)	Closes its accounts 30 days after the end of each month	-	-	67,878	34	-	
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	475,825	13	Closes its accounts 30 days after the end of each month	-	-	(150,624)	(18)	-	
Hefei President Enterprises Co., Ltd.	Taizhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	142,782	4	Closes its accounts 30 days after the end of each month	-	-	(70,879)	(8)	-	
Hefei President Enterprises Co., Ltd.	Xuzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	107,191	3	Closes its accounts 30 days after the end of each month	-	-	(42,841)	(5)	-	
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	259,639	56	Closes its accounts 30 days after the end of each month	-	-	(24,295)	(45)	-	
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)	(3,477,145)	(91)	Closes its accounts 30 days after the end of each month	-	-	640,295	85	-	
Hangzhou President Enterprises Co., Ltd.	ShangHai President Packaging Ind., Corp.	An investee company of Wuhan President Packing Ind. Corp. accounted for under the equity method	Purchases	124,474	4	Closes its accounts 30 days after the end of each month	-	-	(32,450)	(4)	-	
Guangzhou President Enterprises Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,147,835)	(6)	Closes its accounts 30 days after the end of each month	-	-	78,849	7	-	
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	713,248	5	Closes its accounts 30 days after the end of each month	-	-	(73,535)	(3)	-	
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)	(935,661)	(5)	Closes its accounts 30 days after the end of each month	-	-	36,027	3	-	
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	909,396	7	Closes its accounts 30 days after the end of each month	-	-	(76,213)	(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)	(318,647)	(2)	Closes its accounts 30 days after the end of each month	-	-	29,115	3	-	
Guangzhou President Enterprises Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	1,258,013	9	25 days after invoice date	-	-	(152,697)	(6)	-	
Guangzhou President Enterprises Co., Ltd.	Zhanjiang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,099,268	8	Closes its accounts 30 days after the end of each month	-	-	(95,224)	(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	1,155,503	8	25 days after invoice date	-	-	(172,849)	(7)	-	
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	1,108,374	8	Closes its accounts 30 days after the end of each month	-	-	(99,417)	(4)	-	
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	221,547	2	50% down payment/balance net 45 days	-	-	(33,398)	(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	165,229	1	Closes its accounts 30 days after the end of each month	-	-	(44,500)	(2)	-	
Guangzhou President Enterprises Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	157,356	1	Closes its accounts 30 days after the end of each month	-	-	(30,021)	(1)	-	
Guangzhou President Enterprises Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	172,184	1	Closes its accounts 30 days after the end of each month	-	-	(17,661)	(1)	-	

Purchases/sales company	Name of the counterparty	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party			Notes or accounts receivable/(payable)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)		
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)	\$ 410,975	(10)	Closes its accounts 30 days after the end of each month	\$ -	-	\$ 42,630	33	-	
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	660,142	24	Closes its accounts 30 days after the end of each month	-	-	(64,902)	(13)	-	
Nanchang President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(281,262)	(7)	Closes its accounts 30 days after the end of each month	-	-	40,692	32	-	
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	511,993	19	Closes its accounts 30 days after the end of each month	-	-	(61,962)	(12)	-	
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)	(909,396)	(25)	Closes its accounts 30 days after the end of each month	-	-	76,213	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	935,661	40	Closes its accounts 30 days after the end of each month	-	-	(36,027)	(9)	-	
Zhanjiang President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,099,268)	(94)	Closes its accounts 30 days after the end of each month	-	-	95,224	92	-	
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	1,077,081	99	25 days after invoice date	-	-	(121,259)	(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)	(259,639)	(10)	Closes its accounts 30 days after the end of each month	-	-	24,295	12	-	
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)	(243,817)	(9)	Closes its accounts 30 days after the end of each month	-	-	52,052	27	-	
Shenyang President Enterprises Co., Ltd.	Changchun President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	435,521	24	Closes its accounts 30 days after the end of each month	-	-	(43,401)	(15)	-	
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	257,993	14	Closes its accounts 30 days after the end of each month	-	-	(13,929)	(5)	-	
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)	(660,142)	(10)	Closes its accounts 30 days after the end of each month	-	-	64,902	27	-	
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	410,975	10	Closes its accounts 30 days after the end of each month	-	-	(42,630)	(5)	-	
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)	(594,345)	(10)	Closes its accounts 30 days after the end of each month	-	-	58,077	24	-	
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	852,488	21	Closes its accounts 30 days after the end of each month	-	-	(119,094)	(14)	-	
Changsha President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(172,184)	(3)	Closes its accounts 30 days after the end of each month	-	-	17,661	7	-	
Changsha President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(107,152)	(2)	Closes its accounts 30 days after the end of each month	-	-	10,824	5	-	
Changsha President Enterprises Co., Ltd.	Changsha President Packaging Ind. Corp.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(107,680)	(2)	Closes its accounts 30 days after the end of each month	-	-	15,217	6	-	
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)	(2,440,983)	(73)	Closes its accounts 30 days after the end of each month	-	-	323,572	74	-	
Jinan President Enterprises Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(291,738)	(9)	Closes its accounts 30 days after the end of each month	-	-	32,103	7	-	

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)	
Jinan President Enterprises Co., Ltd.	Shaanxi President Enterprises Corp.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	\$ 221,520	(7)	Closes its accounts 30 days after the end of each month	\$ -	-	\$ 34,306	8	-
Jinan President Enterprises Co., Ltd.	Tianjin President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	118,903	5	Closes its accounts 30 days after the end of each month	-	-	(20,523)	(3)	-
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)	(852,488)	(9)	Closes its accounts 30 days after the end of each month	-	-	119,094	26	-
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	594,345	10	Closes its accounts 30 days after the end of each month	-	-	(58,077)	(5)	-
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)	(511,993)	(5)	Closes its accounts 30 days after the end of each month	-	-	61,962	14	-
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	281,262	5	Closes its accounts 30 days after the end of each month	-	-	(40,692)	(4)	-
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)	(160,546)	(2)	Closes its accounts 30 days after the end of each month	-	-	18,132	4	-
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	506,481	9	Closes its accounts 30 days after the end of each month	-	-	(41,949)	(4)	-
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	3,526,007	46	Closes its accounts 30 days after the end of each month	-	-	(374,529)	(36)	-
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	2,440,983	32	Closes its accounts 30 days after the end of each month	-	-	(323,572)	(32)	-
Zhengzhou President Enterprises Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	138,309	2	Closes its accounts 30 days after the end of each month	-	-	(3,739)	-	-
Chongqing President Enterprises Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,066,853)	(74)	Closes its accounts 30 days after the end of each month	-	-	125,376	67	-
Chongqing President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	(Sales)	(146,607)	(10)	Closes its accounts 30 days after the end of each month	-	-	21,972	12	-
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)	(257,424)	(5)	Closes its accounts 30 days after the end of each month	-	-	18,911	3	-
Beijing President Enterprises Drinks Co., Ltd.	Shanxi President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	103,946	2	Closes its accounts 30 days after the end of each month	-	-	(19,390)	(2)	-
Beijing President Enterprises Drinks Co., Ltd.	Uni-President Enterprises (TianJin) Co., Ltd	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(189,571)	(4)	Closes its accounts 30 days after the end of each month	-	-	17,332	3	-
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	1,521,110	24	Closes its accounts 30 days after the end of each month	-	-	(261,827)	(23)	-
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)	(195,572)	(4)	Closes its accounts 30 days after the end of each month	-	-	37,451	7	-
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	1,708,148	28	25 days after invoice date	-	-	(209,321)	(18)	-
Beijing President Enterprises Drinks Co., Ltd.	Wuhan Zijiang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	344,531	6	Closes its accounts 30 days after the end of each month	-	-	(170,034)	(15)	-
Beijing President Enterprises Drinks Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(138,309)	(3)	Closes its accounts 30 days after the end of each month	-	-	3,739	1	-

Purchases/sales company	Name of the counterparty	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party			Notes or accounts receivable/(payable)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)		
Beijing President Enterprises Drinks Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	\$ 102,374	(2)	Closes its accounts 30 days after the end of each month	\$ -	-	\$ 12,140	2	-	
Beijing President Enterprises Drinks Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	120,841	2	Closes its accounts 30 days after the end of each month	-	-	(22,007)	(2)	-	
Shanxi President Enterprises Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(103,946)	(13)	Closes its accounts 30 days after the end of each month	-	-	19,390	26	-	
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	257,424	39	Closes its accounts 30 days after the end of each month	-	-	(18,911)	(18)	-	
Shanxi President Enterprises Co., Ltd.	Uni-President Enterprises (TianJin) Co., Ltd	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	115,885	17	Closes its accounts 30 days after the end of each month	-	-	(25,799)	(25)	-	
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)	(1,521,110)	(66)	Closes its accounts 30 days after the end of each month	-	-	261,827	79	-	
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	189,571	11	Closes its accounts 30 days after the end of each month	-	-	(17,332)	(4)	-	
Uni-President Enterprises (TianJin) Co., Ltd	Shanxi President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(115,885)	(5)	Closes its accounts 30 days after the end of each month	-	-	25,799	8	-	
Uni-President Enterprises (TianJin) Co., Ltd	Tian Jin Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	408,793	24	25 days after invoice date	-	-	(107,263)	(22)	-	
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)	(715,663)	(100)	Closes its accounts 30 days after the end of each month	-	-	29,087	100	-	
Xinjiang President Enterprises Food Co., Ltd.	Shaanxi President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,094,805	30	Closes its accounts 30 days after the end of each month	-	-	(187,295)	(32)	-	
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	715,663	19	Closes its accounts 30 days after the end of each month	-	-	(29,087)	(5)	-	
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)	(1,094,805)	(39)	Closes its accounts 30 days after the end of each month	-	-	187,295	95	-	
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	221,520	11	Closes its accounts 30 days after the end of each month	-	-	(34,306)	(7)	-	
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	156,216	8	Closes its accounts 30 days after the end of each month	-	-	(17,097)	(4)	-	
Henan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(3,526,007)	(99)	Closes its accounts 30 days after the end of each month	-	-	374,529	99	-	
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	343,008	12	Closes its accounts 30 days after the end of each month	-	-	-	-	-	
Uni-President Trading (Kunshan) Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	(Sales)	(1,461,726)	(8)	Closes its accounts 30 days after the end of each month	-	-	287,048	17	-	
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)	(475,825)	(3)	Closes its accounts 30 days after the end of each month	-	-	150,624	9	-	
Uni-President Trading (Kunshan) Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,065,921	6	Closes its accounts 30 days after the end of each month	-	-	(67,878)	(2)	-	
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)	(196,715)	(1)	Closes its accounts 30 days after the end of each month	-	-	40,123	2	-	

Purchases/sales company	Name of the counterparty	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
Uni-President Trading (Kunshan) Co., Ltd.	Uni-President Shanghai Management Consulting Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	\$ 141,657	(1)	Closes its accounts 30 days after the end of each month	\$ -	-	\$ 29,076	2	-
Uni-President Trading (Kunshan) Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(121,541)	(1)	Closes its accounts 30 days after the end of each month	-	-	28,029	2	-
Uni-President Trading (Kunshan) Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(120,841)	(1)	Closes its accounts 30 days after the end of each month	-	-	22,007	1	-
Uni-President Trading (Kunshan) Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	102,374	1	Closes its accounts 30 days after the end of each month	-	-	(12,140)	(1)	-
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	3,477,145	20	Closes its accounts 30 days after the end of each month	-	-	(640,295)	(23)	-
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	3,367,327	19	Closes its accounts 30 days after the end of each month	-	-	(954,316)	(34)	-
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	1,793,059	10	25 days after invoice date	-	-	(236,756)	(8)	-
Uni-President Trading (Kunshan) Co., Ltd.	Taizhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,479,556	8	Closes its accounts 30 days after the end of each month	-	-	(242,339)	(9)	-
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	1,155,493	7	Closes its accounts 30 days after the end of each month	-	-	(13,141)	(1)	-
Uni-President Trading (Kunshan) Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	318,647	2	Closes its accounts 30 days after the end of each month	-	-	(29,115)	(1)	-
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	392,899	2	Closes its accounts 30 days after the end of each month	-	-	(58,938)	(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	243,817	1	Closes its accounts 30 days after the end of each month	-	-	(52,052)	(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	175,263	1	Closes its accounts 30 days after the end of each month	-	-	(20,446)	(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	160,546	1	Closes its accounts 30 days after the end of each month	-	-	(18,132)	(1)	-
Uni-President Trading (Kunshan) Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Purchases	160,570	1	Closes its accounts 90 days after the end of each month	-	-	(50,461)	(2)	-
Uni-President Trading (Kunshan) Co., Ltd.	Zhangjiagang President Nisshin Food Co., Ltd.	An investee company of Cayman President Holdings Ltd. accounted for under the equity method	Purchases	125,631	1	Closes its accounts 30 days after the end of each month	-	-	(55,766)	(2)	-
Uni-President Trading (Kunshan) Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	107,152	1	Closes its accounts 30 days after the end of each month	-	-	(10,824)	-	-
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)	(392,899)	(60)	Closes its accounts 30 days after the end of each month	-	-	58,938	41	-
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	195,572	71	Closes its accounts 30 days after the end of each month	-	-	(37,451)	(67)	-
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)	(257,993)	(99)	Closes its accounts 30 days after the end of each month	-	-	13,929	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)	(435,521)	(81)	Closes its accounts 30 days after the end of each month	-	-	43,401	89	-

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 (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	\$ 196,715	37	Closes its accounts 30 days after the end of each month	\$ -	-	(\$ 40,123)	(42)	-
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)	(3,367,327)	(81)	Closes its accounts 30 days after the end of each month	-	-	954,316	95	-
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)	(451,353)	(11)	Closes its accounts 30 days after the end of each month	-	-	-	-	-
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	179,273	6	Closes its accounts 30 days after the end of each month	-	-	(46,275)	(6)	-
Uni-President Shanghai Managment Consulting Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	141,657	25	Closes its accounts 30 days after the end of each month	-	-	(29,076)	(22)	-
Wuxue President Mineral Water Co., Ltd.	Wuhan President Packing Ind. Corp.	An investee company of Wuhan President Packing Ind. Corp. accounted for under the equity method	Purchases	107,932	81	Closes its accounts 30 days after the end of each month	-	-	(45,575)	(64)	-
Xuzhou President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(107,191)	(54)	Closes its accounts 30 days after the end of each month	-	-	42,841	69	-
Shanghai E & P Trading Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,155,493)	(28)	Closes its accounts 30 days after the end of each month	-	-	13,141	3	-
Shanghai E & P Trading Co., Ltd.	Shijiazhuang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,018,218)	(24)	Closes its accounts 30 days after the end of each month	-	-	117,400	28	-
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)	(213,935)	(5)	15 days after invoice date	-	-	41,413	10	-
Shanghai E & P Trading Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	(Sales)	(204,628)	(5)	15 days after invoice date	-	-	36,333	9	-
Shanghai E & P Trading Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(157,356)	(4)	Closes its accounts 30 days after the end of each month	-	-	30,021	7	-
Shanghai E & P Trading Co., Ltd.	Sichuan Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	(Sales)	(133,827)	(3)	33 days after invoice date	-	-	25,676	6	-
Shanghai E & P Trading Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	(Sales)	(114,878)	(3)	15 days after invoice date	-	-	19,891	5	-
Shanghai E & P Trading Co., Ltd.	Guilin Ziquan Beverage Industried Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(110,068)	(3)	Closes its accounts 30 days after the end of each month	-	-	14,467	3	-
Shanghai E & P Trading Co., Ltd.	Zhanjiang Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	(Sales)	(102,456)	(2)	5~45 days after invoice date	-	-	3,294	1	-
Shanghai E & P Trading Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	(Sales)	(100,184)	2	15 days after invoice date	-	-	8,402	2	-

(Note 1) The above terms are in accordance with the Company's policy on credit management. Please refer to Note.7 "RELATED PARTY TRANSACTIONS."

(Note 2) Foreign currencies are translated into New Taiwan Dollars using the following exchanges: ending balances of receivables and payables are translated using the exchange rates as of report date (USD:NTD 1:31.75, CYN:NTD 1:4.462, VND:NTD 1: 0.001331, TBH:NTD 1:0.8389); amounts of transactions of purchases and sales are translated using the average exchange rates for the nine-month period ended September 30, 2022 (USD:NTD 1: 29.33, CYN:NTD 1: 4.434, VND:NTD 1: 0.001268, TBH:NTD 1: 0.8469).

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

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

September 30, 2022

Table 8

Expressed in thousands of NTD

Company Name	Name of the counterparty	Relationship	Receivables from related party			Overdue receivables			
			General ledger account	Amount	Turnover rate	Amount	Action taken for overdue accounts	Subsequent collections	Allowance for doubtful accounts
Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Accounts receivable	\$ 1,157,561	8.30	\$ -	-	\$ 853,192	\$ -
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	498,617	14.82	-	-	498,617	-
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	408,934	9.55	-	-	394,279	-
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Other receivables	128,903	-	-	-	7,330	-
Uni-President Enterprises Corp.	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Accounts receivable	382,474	9.62	-	-	345,088	-
Uni-President Enterprises Corp.	Tung Hsyang Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	226,935	6.19	-	-	113,683	-
Uni-President Enterprises Corp.	Tong Shun Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	242,587	4.80	-	-	125,869	-
Uni-President Enterprises Corp.	Tung Yi Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	191,762	6.21	-	-	123,692	-
Uni-President Enterprises Corp.	Guan Chan Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	165,419	5.83	-	-	87,403	-
Uni-President Enterprises Corp.	Tung Zhan Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	133,559	8.45	-	-	92,832	-
Uni-President Enterprises Corp.	Tung-Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	113,191	5.82	-	-	74,507	-
Kai Yu Investment Co., Ltd.	Tung Ho Development Corp.	An investee company accounted for under the equity method	Other receivables	100,271	-	-	-	-	-
Presco Netmarketing Inc.	Tone Sang Construction Corp.	An investee company accounted for under the equity method	Other receivables	200,202	-	-	-	-	-
Nanlien International Corp.	Lien Bo Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	281,178	6.01	-	-	-	-
Tait Marketing & Distribution Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	109,552	3.45	-	-	-	-
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	525,179	8.14	-	-	173,550	-
Tung Ang Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	232,178	12.20	-	-	-	-

Company Name	Name of the counterparty	Relationship	Receivables from related party			Overdue receivables			
			General ledger account	Amount	Turnover rate	Amount	Action taken for overdue accounts	Subsequent collections	Allowance for doubtful accounts
Tung Ang Enterprises Corp.	Tung Hsyng Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	\$ 215,007	7.15	\$ -	-	\$ -	\$ -
Kai Yu (BVI) Investment Co., Ltd.	Cayman President Holdings Ltd.	An investee company accounted for under the equity method	Other receivables	977,583	-	-	-	-	-
Tung Hsyng Co., Ltd.	Presicarre Corp.	An investee company accounted for under the equity method	Accounts receivable	195,571	2.76	-	-	-	-
Lien Bo Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	152,701	4.68	-	-	-	-
Tung Ju Enterprise Corp.	Presicarre Corp.	An investee company accounted for under the equity method	Accounts receivable	159,907	4.03	-	-	-	-
Kai Ya Food Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	147,917	4.65	-	-	-	-
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	700,904	-	-	-	-	-
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	510,770	-	-	-	58,057	-
Ton Yi (China) Investment Co., Ltd.	Tian Jin Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Other receivables	107,380	-	-	-	296	-
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	251,095	9.62	-	-	147,009	-
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	361,207	-	-	-	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	160,609	-	-	-	54	-
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	135,907	-	-	-	-	-
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	121,259	14.73	-	-	68,652	-
Zhanjiang Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Other receivables	245,592	-	-	-	-	-
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	152,697	12.50	-	-	121,697	-
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	280,994	10.60	-	-	194,340	-
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	156,317	-	-	-	-	-

Company Name	Name of the counterparty	Relationship	Receivables from related party			Overdue receivables			
			General ledger account	Amount	Turnover rate	Amount	Action taken for overdue accounts	Subsequent collections	Allowance for doubtful accounts
Taizhou Ton Yi Industrial Co., Ltd.	Wuxi Tonyi Daiwa Industrial Co., Ltd.	An investee company of Wuxi Ton Yi Industrial Packing Co., Ltd. accounted for under the equity method	Other receivables	\$ 178,640	-	\$ -	-	\$ -	\$ -
Chengdu Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	120,454	5.81	-	-	79,223	-
Huizhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	172,849	11.06	-	-	112,680	-
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	236,756	10.45	-	-	158,751	-
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	228,529	-	-	-	-	-
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	137,920	-	-	-	-	-
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	209,321	14.22	-	-	-	-
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	184,416	-	-	-	-	-
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	160,556	-	-	-	-	-
Beijing Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Other receivables	200,969	-	-	-	-	-
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	Accounts receivable	107,263	7.48	-	-	-	-
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	290,291	-	-	-	-	-
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	269,003	8.33	-	-	77,551	-
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	178,640	-	-	-	-	-
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	156,310	-	-	-	-	-
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	134,591	-	-	-	-	-

Company Name	Name of the counterparty	Relationship	Receivables from related party			Overdue receivables			
			General ledger account	Amount	Turnover rate	Amount	Action taken for overdue accounts	Subsequent collections	Allowance for doubtful accounts
Uni-President Superior Commissary Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	\$ 848,264	5.72	\$ -	-	\$ 442,096	\$ -
21 Century Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	154,329	6.25	-	-	139,312	-
President Pharmaceutical Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	192,285	5.86	-	-	15,083	-
President Information Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	138,545	4.87	-	-	17,833	-
Qware Systems & Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	125,754	5.49	-	-	40,824	-
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	138,185	9.28	-	-	-	-
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	131,608	10.84	-	-	-	-
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	136,075	11.06	-	-	-	-
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	163,715	3.92	-	-	-	-
Uni-President (Philippines) Corp.	Uni-President Land Corp.	An investee company of Uni-President Southeast Asia Holdings Ltd. accounted for under the equity method	Other receivables	300,799	-	-	-	-	-
Uni-President (Vietnam) Co., Ltd.	Uni-President Vietnam Aquatic Breeding Co., Ltd.	An investee company of Uni-President (Vietnam) Co., Ltd. accounted for under the equity method	Other receivables	171,099	-	-	-	-	-
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	121,590	-	-	-	-	-
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	1,731,181	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	1,389,798	-	-	-	-	-
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	1,267,631	-	-	-	-	-
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	1,083,972	-	-	-	-	-
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	643,039	-	-	-	-	-
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	554,897	-	-	-	-	-

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.	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	\$ 517,117	-	\$ -	-	\$ -	-
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	511,642	-	-	-	-	-
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	484,360	-	-	-	-	-
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	479,448	-	-	-	-	-
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	453,687	-	-	-	-	-
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	439,702	-	-	-	-	-
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	435,441	-	-	-	-	-
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	406,061	-	-	-	-	-
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	316,815	-	-	-	-	-
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	231,114	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Uni-President Shanghai Management Consulting Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	168,773	-	-	-	-	-
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	166,229	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Zhengzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	137,856	-	-	-	-	-
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	381,348	-	-	-	-	-
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	204,646	-	-	-	-	-
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	130,311	26.70	-	-	-	-

Company Name	Name of the counterparty	Relationship	Receivables from related party			Overdue receivables			
			General ledger account	Amount	Turnover rate	Amount	Action taken for overdue accounts	Subsequent collections	Allowance for doubtful accounts
Taizhou 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	\$ 242,339	13.21	\$ -	-	\$ -	\$ -
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	456,525	-	-	-	-	-
Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	954,316	6.72	-	-	-	-
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	266,733	-	-	-	-	-
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	640,295	10.79	-	-	-	-
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	264,685	-	-	-	-	-
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	1,433,583	-	-	-	-	-
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	664,830	-	-	-	-	-
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	491,675	-	-	-	-	-
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	638,898	-	-	-	-	-
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	323,572	15.69	-	-	-	-
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	451,118	-	-	-	-	-
Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	119,094	19.09	-	-	-	-
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	872,741	-	-	-	-	-
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	121,085	-	-	-	-	-
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	1,017,185	-	-	-	-	-

Company Name	Name of the counterparty	Relationship	Receivables from related party			Overdue receivables			
			General ledger account	Amount	Turnover rate	Amount	Action taken for overdue accounts	Subsequent collections	Allowance for doubtful accounts
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	Accounts receivable	\$ 125,376	17.06	\$ -	-	\$ -	\$ -
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	490,660	-	-	-	-	-
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	1,136,468	-	-	-	-	-
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	203,403	-	-	-	-	-
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	438,528	-	-	-	-	-
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	519,766	-	-	-	-	-
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	374,529	19.85	-	-	-	-
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	406,414	-	-	-	-	-
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	187,295	9.18	-	-	-	-
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	287,048	11.39	-	-	-	-
Uni-President Trading (Kunshan) Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	150,624	6.20	-	-	-	-
Uni-President Enterprises (TianJin) Co., Ltd	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	261,827	10.30	-	-	-	-
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	255,060	-	-	-	-	-
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	227,378	-	-	-	-	-
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	407,687	-	-	-	-	-
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	477,368	-	-	-	-	-

Company Name	Name of the counterparty	Relationship	Receivables from related party			Overdue receivables				
			General ledger account	Amount	Turnover rate	Amount	Action taken for overdue accounts	Subsequent collections	Allowance for doubtful accounts	
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	\$ 254,373	-	\$ -	-	\$ -	-	\$ -
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	459,876	-	-	-	-	-	-
Shanghai E & P Trading Co., Ltd.	Shijiazhuang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	117,400	23.93	-	-	-	-	-

(Note) Foreign currencies are translated into New Taiwan Dollars using the exchange rates as of report date.(USD:NTD 1:31.75, CYN:NTD 1:4.462, TBH:NTD 1:0.8389, VND:NTD 1:0.001331).

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Derivative financial instrument transactions

September 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	13,650	\$ 34,164
President Nisshin Corp.	Forward exchange contracts-buy USD sell NTD	USD	5,500	3,912
Tait Marketing & Distribution Co., Ltd.	Forward exchange contracts-buy USD sell NTD	USD	693	690
President (B.V.I.) International Holdings Ltd.	Equity Linked Note	USD	5,500	171,410

(Note 1) For the nine-month period ended September 30, 2022, the Company recognized a net gain of \$128,614 as a result of derivative financial instrument transactions.

(Note 2) For the nine-month period ended September 30, 2022, the Company's subsidiaries recognized a net gain of \$10,998 as a result of derivative financial instrument transactions.

(Note 3) Foreign currencies are translated into New Taiwan Dollars. Exchange rates of foreign currencies indicated as of report date were as follows: USD:NTD 1:31.75.

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

Table 10

Expressed in thousands of NTD

Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	Intercompany transactions			The percentage of consolidated total revenue or total assets (Note 4)
				General ledger account	Amount	Terms	
0	Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	1	Sales	\$ 6,735,197	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	1,157,561	-	-
0	Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	1	Shipping expenses	394,730	-	-
0	Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	1	Sales	4,347,798	Closes its accounts 38 days after the end of each week	1%
0	Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	1	Accounts receivable	498,617	-	-
0	Uni-President Enterprises Corp.	President Chain Store Corp.	1	Sales	3,044,538	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	408,934	-	-
0	Uni-President Enterprises Corp.	President Chain Store Corp.	1	Other receivables	128,903	-	1%
0	Uni-President Enterprises Corp.	Retail Support International Corp.	1	Sales	2,829,472	Closes its accounts 30 days after the end of each month	1%
0	Uni-President Enterprises Corp.	Retail Support International Corp.	1	Accounts receivable	382,474	-	-
0	Uni-President Enterprises Corp.	Tung Hsyng Co., Ltd.	1	Sales	1,030,608	Closes its accounts 60 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tung Hsyng Co., Ltd.	1	Accounts receivable	226,935	-	-
0	Uni-President Enterprises Corp.	Tung Yi Enterprises Corp.	1	Sales	797,958	Closes its accounts 50 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tung Yi Enterprises Corp.	1	Accounts receivable	191,762	-	-
0	Uni-President Enterprises Corp.	Tong Shun Enterprises Corp.	1	Sales	768,120	Closes its accounts 62 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tong Shun Enterprises Corp.	1	Accounts receivable	242,587	-	-
0	Uni-President Enterprises Corp.	Uni-President Vender Corp.	1	Sales	504,044	Closes its accounts 20 days after the end of each month	-
0	Uni-President Enterprises Corp.	Fu Yi Enterprises Corp.	1	Sales	483,194	Closes its accounts 27 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tung-Hsiang Enterprises Corp.	1	Sales	435,031	Closes its accounts 49 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tung-Hsiang Enterprises Corp.	1	Accounts receivable	113,191	-	-
0	Uni-President Enterprises Corp.	Tung Ju Enterprise Corp.	1	Sales	353,833	Closes its accounts 65 days after the end of each week	-
0	Uni-President Enterprises Corp.	Uni-Wonder Corporation	1	Sales	332,204	Closes its accounts 30 days after the end of each month	-
0	Uni-President Enterprises Corp.	Kun Fu Enterprises Corp.	1	Sales	297,184	Closes its accounts 42 days after the end of each week	-
0	Uni-President Enterprises Corp.	Yi Fa Enterprises Corp.	1	Sales	207,534	Closes its accounts 36 days after the end of each week	-
0	Uni-President Enterprises Corp.	Cheng-Fa Enterprises Corp.	1	Sales	171,527	Closes its accounts 40 days after the end of each week	-
0	Uni-President Enterprises Corp.	Uni-President Superior Commissary Corp.	1	Sales	165,238	Closes its accounts 45 days after the end of each month	-
0	Uni-President Enterprises Corp.	Tung Che Enterprises Corp.	1	Sales	164,342	Closes its accounts 58 days after the end of each week	-
0	Uni-President Enterprises Corp.	Xin-Tung Enterprise Corp.	1	Sales	144,625	Closes its accounts 17 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.	Tung Shen Co., Ltd.	1	Sales	\$ 135,075	Closes its accounts 46 days after the end of each week	-	
0	Uni-President Enterprises Corp.	Hua-Zuo Corp.	1	Sales	111,408	Closes its accounts 51 days after the end of each week	-	
0	Uni-President Enterprises Corp.	Wei-Tong Enterprises Coporation	1	Sales	106,294	Closes its accounts 12 days after the end of each week	-	
0	Uni-President Enterprises Corp.	Tung You Co., Ltd.	1	Sales	105,746	Closes its accounts 12 days after the end of each week	-	
0	Uni-President Enterprises Corp.	Tung-Xiang Xin Yeh Corp.	1	Sales	103,424	Closes its accounts 49 days after the end of each week	-	
0	Uni-President Enterprises Corp.	President Kikkoman Inc.	1	Purchase	779,201	Closes its accounts 25 days after the end of each month	-	
0	Uni-President Enterprises Corp.	President Nisshin Corp.	1	Purchase	540,438	Closes its accounts 30 days after the end of each month	-	
0	Uni-President Enterprises Corp.	Uni-President (Vietnam) Co., Ltd.	1	Purchase	373,902	30 days after delivery	-	
0	Uni-President Enterprises Corp.	President Packaging Industrial Corp.	1	Purchase	203,711	Closes its accounts 30 days after the end of each month	-	
0	Uni-President Enterprises Corp.	Uni-President Dream Parks Corp.	1	Advertising expenses	291,231	Closes its accounts 45 days after the end of each month	-	
0	Uni-President Enterprises Corp.	Presco Netmarketing Inc.	1	Advertising expenses	288,301	Closes its accounts 30 days after the end of each month	-	
0	Uni-President Enterprises Corp.	President Professional Baseball Team Corp.	1	Advertising expenses	191,500	Closes its accounts 30 days after the end of each week	-	
1	Kai Yu Investment Co., Ltd.	Tung Ho Development Corp.	3	Other receivables	100,271	-	-	
2	Kai Yu (BVI) Investment Co., Ltd.	Cayman President Holdings Ltd.	3	Other receivables	977,583	-	-	
3	Nanlien International Corp.	Lien Bo Enterprises Corp.	3	Sales	926,563	Closes its accounts 35 days after the end of each month	-	
3	Nanlien International Corp.	Lien Bo Enterprises Corp.	3	Accounts receivable	281,178	-	-	
3	Nanlien International Corp.	Tung-Ying Enterprises Corp.	3	Sales	103,683	12 days after shipment	-	
4	Uni-President Dream Parks Corp.	Tung Ang Enterprises Corp.	3	Media revenue	152,108	Closes its accounts 45 days after the end of each month	-	
5	Presco Netmarketing Inc.	President Chain Store Corp.	3	Service revenue	963,112	Closes its accounts 60 days after the end of each month	-	
5	Presco Netmarketing Inc.	Tone Sang Construction Corp.	3	Other receivables	200,202	-	-	
6	Uni-President Development Corp.	Uni-President Department Stores Corp.	3	Rental income	279,640	Monthly payment	-	
7	Tait Marketing & Distribution Co., Ltd.	President Chain Store Corp.	3	Sales	512,083	Closes its accounts 20~70 days after the end of each month	-	
7	Tait Marketing & Distribution Co., Ltd.	President Chain Store Corp.	3	Accounts receivable	109,552	-	-	
7	Tait Marketing & Distribution Co., Ltd.	Uni-Wonder Corporation	3	Sales	132,250	Closes its accounts 30 days after the end of each month	-	
7	Tait Marketing & Distribution Co., Ltd.	Tone Sang Construction Corp.	3	Other receivables	100,039	-	-	
8	President Tokyo Corp.	President Transnet Corp.	3	Sales	103,100	Closes its accounts 30 days after the end of each month	-	
9	President Packaging Corp.	President Chain Store Corp.	3	Sales	385,603	Closes its accounts 15~60 days after the end of each month	-	
10	Ton-Yi Industrial Corp.	Fujian Ton Yi Tinplate Co., Ltd.	3	Sales	3,818,427	50 days after shipping	1%	
10	Ton-Yi Industrial Corp.	Fujian Ton Yi Tinplate Co., Ltd.	3	Accounts receivable	525,179	-	-	
11	Tung Ang Enterprises Corp.	President Chain Store Corp.	3	Sales	1,764,944	Closes its accounts 30 days after the end of each month	-	
11	Tung Ang Enterprises Corp.	President Chain Store Corp.	3	Accounts receivable	232,178	-	-	
11	Tung Ang Enterprises Corp.	Tung Hsyng Co., Ltd.	3	Sales	795,115	Closes its accounts 60 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)	
11	Tung Ang Enterprises Corp.	Tung Hsyng Co., Ltd.	3	Accounts receivable	\$ 215,007	-	-	
11	Tung Ang Enterprises Corp.	Tung Ju Enterprise Corp.	3	Sales	230,399	Closes its accounts 56 days after the end of each week	-	
11	Tung Ang Enterprises Corp.	Tung You Co., Ltd.	3	Sales	141,384	Closes its accounts 12 days after the end of each week	-	
11	Tung Ang Enterprises Corp.	Xin-Tung Enterprise Corp.	3	Sales	133,281	Closes its accounts 17 days after the end of each week	-	
11	Tung Ang Enterprises Corp.	Wei-Tong Enterprises Coporation	3	Sales	119,384	Closes its accounts 12 days after the end of each week	-	
12	Lien Bo Enterprises Corp.	President Chain Store Corp.	3	Sales	524,611	Closes its accounts 10~54 days after the end of each month	-	
12	Lien Bo Enterprises Corp.	President Chain Store Corp.	3	Accounts receivable	152,701	-	-	
13	Kai Ya Food Co., Ltd.	President Chain Store Corp.	3	Sales	607,095	Closes its accounts 40 days after the end of each month	-	
13	Kai Ya Food Co., Ltd.	President Chain Store Corp.	3	Accounts receivable	147,917	-	-	
14	Ton Yi (China) Investment Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	700,904	-	-	
14	Ton Yi (China) Investment Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Other receivables	510,770	-	-	
14	Ton Yi (China) Investment Co., Ltd.	Tian Jin Ton Yi Industrial Co., Ltd.	3	Other receivables	107,380	-	-	
15	Wuxi Ton Yi Industrial Packing Co., Ltd.	Chengdu Ton Yi Industrial Packing Co., Ltd.	3	Sales	357,962	Closes its accounts 30 days after the end of each month	-	
15	Wuxi Ton Yi Industrial Packing Co., Ltd.	Changsha Ton Yi Industrial Co., Ltd.	3	Sales	324,831	Closes its accounts 30 days after the end of each month	-	
15	Wuxi Ton Yi Industrial Packing Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	160,570	Closes its accounts 90 days after the end of each month	-	
16	Chengdu Ton Yi Industrial Packing Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	290,291	-	-	
17	Jiangsu Ton Yi Tinplate Co., Ltd.	Changsha Ton Yi Industrial Co., Ltd.	3	Sales	418,439	67 days after invoice date	-	
17	Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Tonyi Daiwa Industrial Co., Ltd.	3	Other receivables	178,640	-	-	
17	Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	156,310	-	-	
17	Jiangsu Ton Yi Tinplate Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Other receivables	134,591	-	-	
18	Fujian Ton Yi Tinplate Co., Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	3	Sales	1,947,386	67 days after invoice date	-	
18	Fujian Ton Yi Tinplate Co., Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	3	Accounts receivable	269,003	-	-	
18	Fujian Ton Yi Tinplate Co., Ltd.	Changsha Ton Yi Industrial Co., Ltd.	3	Sales	146,275	67 days after invoice date	-	
19	Sichuan Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	1,725,348	25 days after invoice date	-	
19	Sichuan Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Accounts receivable	251,095	-	-	
19	Sichuan Ton Yi Industrial Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	3	Other receivables	361,207	-	-	
19	Sichuan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	160,609	-	-	
19	Sichuan Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Other receivables	135,907	-	-	
20	Zhanjiang Ton Yi Industrial Co., Ltd.	Zhanjiang President Enterprises Co., Ltd.	3	Sales	1,077,081	25 days after invoice date	-	
20	Zhanjiang Ton Yi Industrial Co., Ltd.	Zhanjiang President Enterprises Co., Ltd.	3	Accounts receivable	121,259	-	-	
20	Zhanjiang Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	221,547	50% down payment , 50% 45 days after invoice date	-	
20	Zhanjiang Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	3	Other receivables	245,592	-	-	

Intercompany transactions							
Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	General ledger account	Amount	Terms	The percentage of consolidated total revenue or total assets (Note 4)
21	Huizhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	\$ 1,155,503	25 days after invoice date	-
21	Huizhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Accounts receivable	172,849	-	-
22	Zhangzhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	1,258,013	25 days after invoice date	-
22	Zhangzhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Accounts receivable	152,697	-	-
23	Taizhou Ton Yi Industrial Co., Ltd.	Taizhou President Enterprises Co., Ltd.	3	Sales	1,736,899	25 days after invoice date	-
23	Taizhou Ton Yi Industrial Co., Ltd.	Taizhou President Enterprises Co., Ltd.	3	Accounts receivable	280,994	-	-
23	Taizhou Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Other receivables	156,317	-	-
23	Taizhou Ton Yi Industrial Co., Ltd.	Wuxi Tonyi Daiwa Industrial Co., Ltd.	3	Other receivables	178,640	-	-
24	Chengdu Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	465,989	25 days after invoice date	-
24	Chengdu Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Accounts receivable	120,454	-	-
25	Kunshan Ton Yi Industrial Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	1,793,059	25 days after invoice date	-
25	Kunshan Ton Yi Industrial Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Accounts receivable	236,756	-	-
25	Kunshan Ton Yi Industrial Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	3	Other receivables	228,529	-	-
25	Kunshan Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Other receivables	137,920	-	-
26	Beijing Ton Yi Industrial Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	1,708,148	25 days after invoice date	-
26	Beijing Ton Yi Industrial Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Accounts receivable	209,321	-	-
26	Beijing Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Other receivables	184,416	-	-
26	Beijing Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	160,556	-	-
26	Beijing Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	3	Other receivables	200,969	-	-
27	Tian Jin Ton Yi Industrial Co., Ltd.	Uni-President Enterprises (TianJin) Co., Ltd	3	Sales	408,793	25 days after invoice date	-
27	Tian Jin Ton Yi Industrial Co., Ltd.	Uni-President Enterprises (TianJin) Co., Ltd	3	Accounts receivable	107,263	-	-
28	SciAnda (Changshu) Pharmaceuticals, Ltd.	ScinoPharm Taiwan Ltd.	3	Sales	202,213	Closes its accounts 90 days after the end of each month	-
29	President Drugstore Business Corp.	President Chain Store Corp.	3	Sales	117,402	Closes its accounts 30~60 days after the end of each month	-
30	Capital Inventory Services Corp.	President Chain Store Corp.	3	Service revenue	198,457	Closes its accounts 45~65 days after the end of each month	-
31	Wisdom Distribution Services Corp.	Books.com. Co., Ltd.	3	Service revenue	228,679	Closes its accounts 30~90 days after the end of each month	-
32	Icash Payment Systems Ltd.	President Chain Store Corp.	3	Sales	164,195	Closes its accounts 60 days after the end of each month	-
32	Icash Payment Systems Ltd.	President Chain Store Corp.	3	Service revenue	161,207	Closes its accounts 60 days after the end of each month	-
33	21 Century Co., Ltd.	President Chain Store Corp.	3	Sales	739,005	Closes its accounts 30~60 days after the end of each month	-
33	21 Century Co., Ltd.	President Chain Store Corp.	3	Accounts receivable	154,329	-	-
34	President Transnet Corp.	President Chain Store Corp.	3	Sales	392,721	Closes its accounts 60 days after the end of each month	-
34	President Transnet Corp.	President Collect Service Corp.	3	Service revenue	194,841	Closes its accounts 30 days after the end of each month	-
35	Uni-President Superior Commissary Corp.	President Chain Store Corp.	3	Sales	3,346,178	Closes its accounts 45 days after the end of each month	1%

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	
35	Uni-President Superior Commissary Corp.	President Chain Store Corp.	3	Accounts receivable	\$ 848,264	-	-
35	Uni-President Superior Commissary Corp.	21 Century Co., Ltd.	3	Sales	111,845	Closes its accounts 60 days after the end of each month	-
36	Qware Systems & Services Corp.	President Chain Store Corp.	3	Service revenue	449,037	Closes its accounts 40 days after the end of each month	-
36	Qware Systems & Services Corp.	President Chain Store Corp.	3	Accounts receivable	125,754	-	-
37	President Information Corp.	President Chain Store Corp.	3	Service revenue	808,859	Closes its accounts 30 days after the end of each month	-
37	President Information Corp.	President Chain Store Corp.	3	Accounts receivable	138,545	-	-
38	President Pharmaceutical Corp.	President Chain Store Corp.	3	Sales	662,907	Closes its accounts 60~70 days after the end of each month	-
38	President Pharmaceutical Corp.	President Chain Store Corp.	3	Accounts receivable	192,285	-	-
38	President Pharmaceutical Corp.	President Drugstore Business Corp.	3	Sales	418,409	Closes its accounts 70 days after the end of each month	-
39	Retail Support International Corp.	Uni-Wonder Corporation	3	Distribution revenue	204,212	Closes its accounts 29 days after the end of each month	-
40	Duskin Serve Taiwan Co., Ltd.	President Chain Store Corp.	3	Service revenue	204,431	Closes its accounts 15~60 days after the end of each month	-
41	President Logistics International Co., Ltd.	Wisdom Distribution Services Corp.	3	Distribution revenue	1,109,078	Closes its accounts 20 days after the end of each month	-
41	President Logistics International Co., Ltd.	Wisdom Distribution Services Corp.	3	Accounts receivable	138,185	-	-
41	President Logistics International Co., Ltd.	Uni-President Cold Chain Corp.	3	Distribution revenue	995,590	Closes its accounts 20 days after the end of each month	-
41	President Logistics International Co., Ltd.	Uni-President Cold Chain Corp.	3	Accounts receivable	131,608	-	-
41	President Logistics International Co., Ltd.	Retail Support International Corp.	3	Distribution revenue	702,754	Closes its accounts 20 days after the end of each month	-
42	Retail Support Taiwan Corp.	Retail Support International Corp.	3	Distribution revenue	239,783	Closes its accounts 15~20 days after the end of each month	-
43	Chieh Shun Transport Corp.	President Logistics International Co., Ltd.	3	Distribution revenue	1,124,716	Closes its accounts 20 days after the end of each month	-
43	Chieh Shun Transport Corp.	President Logistics International Co., Ltd.	3	Accounts receivable	136,075	-	-
43	Chieh Shun Transport Corp.	President Transnet Corp.	3	Distribution revenue	519,963	Closes its accounts 40 days after the end of each month	-
44	Wuhan President Packing Ind. Corp.	Wuxue President Mineral Water Co., Ltd.	3	Sales	107,932	Closes its accounts 30 days after the end of each month	-
45	Guangzhou President Packaging Ind. Corp.	Guangzhou President Enterprises Co., Ltd.	3	Sales	165,229	Closes its accounts 30 days after the end of each month	-
46	ShangHai President Packaging Ind., Corp.	Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	3	Sales	179,273	Closes its accounts 30 days after the end of each month	-
46	ShangHai President Packaging Ind., Corp.	Hangzhou President Enterprises Co., Ltd.	3	Sales	124,474	Closes its accounts 30 days after the end of each month	-
47	Tianjin President Enterprises Food Co., Ltd.	Jinan President Enterprises Co., Ltd.	3	Sales	118,903	Closes its accounts 30 days after the end of each month	-
48	Zhangjiagang President Nisshin Food Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	125,631	Closes its accounts 30 days after the end of each month	-
49	Uni-President (Thailand) Ltd.	Uni-President Marketing Co., Ltd.	3	Sales	617,872	Closes its accounts 60 days after the end of each month	-
49	Uni-President (Thailand) Ltd.	Uni-President Marketing Co., Ltd.	3	Accounts receivable	163,715	-	-
50	Uni-President (Vietnam) Co., Ltd.	Uni-President (Malaysia) SDN. BHD	3	Sales	216,517	Closes its accounts 60 days after the end of each month	-
50	Uni-President (Vietnam) Co., Ltd.	Tribeco Binh Duong Co., Ltd.	3	Sales	136,849	Closes its accounts 30 days after the end of each month	-

								Intercompany transactions
Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	General ledger account	Amount	Terms	The percentage of consolidated total revenue or total assets (Note 4)	
50	Uni-President (Vietnam) Co., Ltd.	Uni-President Vietnam Aquatic Breeding Co., Ltd.	3	Other receivables	\$ 171,099	-	-	
51	President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	121,590	-	-	
52	Uni-President Enterprises (China) Investment Corp.	Uni-President Trading (Kunshan) Co., Ltd.	3	Other receivables	1,389,798	-	-	
52	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (TianJin) Co., Ltd	3	Other receivables	1,731,181	-	-	
52	Uni-President Enterprises (China) Investment Corp.	Beijing President Enterprises Drinks Co., Ltd.	3	Other receivables	1,267,631	-	-	
52	Uni-President Enterprises (China) Investment Corp.	Shanxi President Enterprises Co., Ltd.	3	Other receivables	1,083,972	-	-	
52	Uni-President Enterprises (China) Investment Corp.	Baiyin President Enterprises Co., Ltd.	3	Other receivables	643,039	-	-	
52	Uni-President Enterprises (China) Investment Corp.	Jiangsu President Enterprises Co., Ltd.	3	Other receivables	484,360	-	-	
52	Uni-President Enterprises (China) Investment Corp.	Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	3	Other receivables	479,448	-	-	
52	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Inner Mongolia) Co., Ltd.	3	Other receivables	511,642	-	-	
52	Uni-President Enterprises (China) Investment Corp.	Shijiazhuang President Enterprises Co., Ltd.	3	Other receivables	453,687	-	-	
52	Uni-President Enterprises (China) Investment Corp.	Changchun President Enterprises Co., Ltd.	3	Other receivables	406,061	-	-	
52	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Hutubi) Tomato Products Technology Co., Ltd.	3	Other receivables	435,441	-	-	
52	Uni-President Enterprises (China) Investment Corp.	Harbin President Enterprises Co., Ltd.	3	Other receivables	439,702	-	-	
52	Uni-President Enterprises (China) Investment Corp.	Chengdu President Enterprises Food Co., Ltd.	3	Other receivables	554,897	-	-	
52	Uni-President Enterprises (China) Investment Corp.	Zhengzhou President Enterprises Co., Ltd.	3	Other receivables	137,856	-	-	
52	Uni-President Enterprises (China) Investment Corp.	Xuzhou President Enterprises Co., Ltd.	3	Other receivables	231,114	-	-	
52	Uni-President Enterprises (China) Investment Corp.	Guangzhou President Enterprises Co., Ltd.	3	Other receivables	316,815	-	-	
52	Uni-President Enterprises (China) Investment Corp.	Uni-President Shanghai Management Consulting Co., Ltd.	3	Other receivables	168,773	-	-	
52	Uni-President Enterprises (China) Investment Corp.	Wuhan President Enterprises Food Co., Ltd.	3	Other receivables	166,229	-	-	
52	Uni-President Enterprises (China) Investment Corp.	Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	3	Other receivables	517,117	-	-	
53	Guiyang President Enterprises Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	3	Sales	632,457	Closes its accounts 30 days after the end of each month	-	
53	Guiyang President Enterprises Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	109,275	Closes its accounts 30 days after the end of each month	-	
53	Guiyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	381,348	-	-	

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	
54	Uni-President Enterprises (Shanghai) Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	\$ 204,646	-	-
55	Kunming President Enterprises Food Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	115,601	Closes its accounts 30 days after the end of each month	-
55	Kunming President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	407,687	-	-
56	Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales	1,641,757	Closes its accounts 30 days after the end of each month	-
56	Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Accounts receivable	130,311	-	-
56	Chengdu President Enterprises Food Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	3	Sales	309,769	Closes its accounts 30 days after the end of each month	-
56	Chengdu President Enterprises Food Co., Ltd.	Shaanxi President Enterprises Co., Ltd.	3	Sales	156,216	Closes its accounts 30 days after the end of each month	-
57	Taizhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	1,479,556	Closes its accounts 30 days after the end of each month	-
57	Taizhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Accounts receivable	242,339	-	-
57	Taizhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales	193,753	Closes its accounts 30 days after the end of each month	-
57	Taizhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	456,525	-	-
57	Taizhou President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Sales	142,782	Closes its accounts 30 days after the end of each month	-
58	Kunshan President Enterprises Food Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	175,263	Closes its accounts 30 days after the end of each month	-
59	Fuzhou President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	713,248	Closes its accounts 30 days after the end of each month	-
59	Fuzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	266,733	-	-
60	Hefei President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	1,065,921	Closes its accounts 30 days after the end of each month	-
60	Hefei President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,017,185	-	-
61	Hangzhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	3,477,145	Closes its accounts 30 days after the end of each month	1%
61	Hangzhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Accounts receivable	640,295	-	-
61	Hangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	264,685	-	-
62	Guangzhou President Enterprises Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	3	Sales	1,147,835	Closes its accounts 30 days after the end of each month	-
62	Guangzhou President Enterprises Co., Ltd.	Nanning President Enterprises Co., Ltd.	3	Sales	935,661	Closes its accounts 30 days after the end of each month	-
62	Guangzhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	318,647	Closes its accounts 30 days after the end of each month	-
62	Guangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,433,583	-	-
63	Nanchang President Enterprises Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Sales	410,975	Closes its accounts 30 days after the end of each month	-
63	Nanchang President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	Sales	281,262	Closes its accounts 30 days after the end of each month	-
63	Nanchang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	664,830	-	-
64	Nanning President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	909,396	Closes its accounts 30 days after the end of each month	-
64	Nanning President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	477,368	-	-
65	Zhanjiang President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	1,099,268	Closes its accounts 30 days after the end of each month	-
65	Zhanjiang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	491,675	-	-
66	Shenyang President Enterprises Co., Ltd.	Harbin President Enterprises Co., Ltd.	3	Sales	259,639	Closes its accounts 30 days after the end of each month	-

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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	
66	Shenyang President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	\$ 243,817	Closes its accounts 30 days after the end of each month	-
66	Shenyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	203,403	-	-
67	Changsha President Enterprises Co., Ltd.	Nanchang President Enterprises Co., Ltd.	3	Sales	660,142	Closes its accounts 30 days after the end of each month	-
67	Changsha President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	Sales	594,345	Closes its accounts 30 days after the end of each month	-
67	Changsha President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	172,184	Closes its accounts 30 days after the end of each month	-
67	Changsha President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	107,152	Closes its accounts 30 days after the end of each month	-
67	Changsha President Enterprises Co., Ltd.	Changsha President Packaging Ind. Corp.	3	Sales	107,680	Closes its accounts 30 days after the end of each month	-
67	Changsha President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	638,898	-	-
68	Jinan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	2,440,983	Closes its accounts 30 days after the end of each month	1%
68	Jinan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Accounts receivable	323,572	-	-
68	Jinan President Enterprises Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	3	Sales	291,738	Closes its accounts 30 days after the end of each month	-
68	Jinan President Enterprises Co., Ltd.	Shaanxi President Enterprises Co., Ltd.	3	Sales	221,520	Closes its accounts 30 days after the end of each month	-
68	Jinan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	451,118	-	-
69	Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Sales	852,488	Closes its accounts 30 days after the end of each month	-
69	Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Accounts receivable	119,094	-	-
69	Wuhan President Enterprises Food Co., Ltd.	Nanchang President Enterprises Co., Ltd.	3	Sales	511,993	Closes its accounts 30 days after the end of each month	-
69	Wuhan President Enterprises Food Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	160,546	Closes its accounts 30 days after the end of each month	-
69	Wuhan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	872,741	-	-
70	Chongqing President Enterprises Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	1,066,853	Closes its accounts 30 days after the end of each month	-
70	Chongqing President Enterprises Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Accounts receivable	125,376	-	-
70	Chongqing President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales	146,607	Closes its accounts 30 days after the end of each month	-
70	Chongqing President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	490,660	-	-
71	Beijing President Enterprises Drinks Co., Ltd.	Shanxi President Enterprises Co., Ltd.	3	Sales	257,424	Closes its accounts 30 days after the end of each month	-
71	Beijing President Enterprises Drinks Co., Ltd.	Uni-President Enterprises (TianJin) Co., Ltd	3	Sales	189,571	Closes its accounts 30 days after the end of each month	-
71	Beijing President Enterprises Drinks Co., Ltd.	Uni-President Enterprises (Inner Mongolia) Co., Ltd.	3	Sales	195,572	Closes its accounts 30 days after the end of each month	-
71	Beijing President Enterprises Drinks Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	138,309	Closes its accounts 30 days after the end of each month	-
71	Beijing President Enterprises Drinks Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	102,374	Closes its accounts 30 days after the end of each month	-
72	Shanxi President Enterprises Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	103,946	Closes its accounts 30 days after the end of each month	-
73	Uni-President Enterprises (TianJin) Co., Ltd	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	1,521,110	Closes its accounts 30 days after the end of each month	-
73	Uni-President Enterprises (TianJin) Co., Ltd	Beijing President Enterprises Drinks Co., Ltd.	3	Accounts receivable	261,827	-	-
73	Uni-President Enterprises (TianJin) Co., Ltd	Shanxi President Enterprises Co., Ltd.	3	Sales	115,885	Closes its accounts 30 days after the end of each month	-
74	Akesu President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	3	Sales	715,663	Closes its accounts 30 days after the end of each month	-

Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	Intercompany transactions			The percentage of consolidated total revenue or total assets (Note 4)
				General ledger account	Amount	Terms	
74	Akesu President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	\$ 438,528	-	-
75	Shaanxi President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	3	Sales	1,094,805	Closes its accounts 30 days after the end of each month	-
75	Shaanxi President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	3	Accounts receivable	187,295	-	-
76	Henan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	3,526,007	Closes its accounts 30 days after the end of each month	1%
76	Henan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Accounts receivable	374,529	-	-
76	Henan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	406,414	-	-
77	Uni-President Trading (Kunshan) Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales	1,461,726	Closes its accounts 30 days after the end of each month	-
77	Uni-President Trading (Kunshan) Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Accounts receivable	287,048	-	-
77	Uni-President Trading (Kunshan) Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Sales	475,825	Closes its accounts 30 days after the end of each month	-
77	Uni-President Trading (Kunshan) Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Accounts receivable	150,624	-	-
77	Uni-President Trading (Kunshan) Co., Ltd.	President (Shanghai) Trading Co., Ltd.	3	Sales	196,715	Closes its accounts 30 days after the end of each month	-
77	Uni-President Trading (Kunshan) Co., Ltd.	Uni-President Shanghai Management Consulting Co., Ltd.	3	Sales	141,657	Closes its accounts 30 days after the end of each month	-
77	Uni-President Trading (Kunshan) Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	121,541	Closes its accounts 30 days after the end of each month	-
77	Uni-President Trading (Kunshan) Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	120,841	Closes its accounts 30 days after the end of each month	-
78	Zhengzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,136,468	-	-
79	Xinjiang President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	519,766	-	-
80	Yantai Tongli Beverage Industries Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	255,060	-	-
81	Hunan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	227,378	-	-
82	Hainan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	254,373	-	-
83	Ningxia Uni-President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	459,876	-	-
84	Jiangsu President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	392,899	Closes its accounts 30 days after the end of each month	-
85	Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Shenyang President Enterprises Co., Ltd.	3	Sales	257,993	Closes its accounts 30 days after the end of each month	-
86	Changchun President Enterprises Co., Ltd.	Shenyang President Enterprises Co., Ltd.	3	Sales	435,521	Closes its accounts 30 days after the end of each month	-
87	President (Shanghai) Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	121,085	-	-
88	Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	3,367,327	Closes its accounts 30 days after the end of each month	1%
88	Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Accounts receivable	954,316	-	-
88	Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales	451,353	Closes its accounts 30 days after the end of each month	-
89	Xuzhou President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Sales	107,191	Closes its accounts 30 days after the end of each month	-
90	Shanghai E & P Trading Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	1,155,493	Closes its accounts 30 days after the end of each month	-
90	Shanghai E & P Trading Co., Ltd.	Shijiazhuang President Enterprises Co., Ltd.	3	Sales	1,018,218	Closes its accounts 30 days after the end of each month	-

Table 10 Page 9

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)
90	Shanghai E & P Trading Co., Ltd.	Shijiazhuang President Enterprises Co., Ltd.	3	Accounts receivable	\$ 117,400	-	-
90	Shanghai E & P Trading Co., Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	3	Sales	213,935	15 days after invoice date	-
90	Shanghai E & P Trading Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	3	Sales	204,628	15 days after invoice date	-
90	Shanghai E & P Trading Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	157,356	Closes its accounts 30 days after the end of each month	-
90	Shanghai E & P Trading Co., Ltd.	Sichuan Ton Yi Industrial Co., Ltd.	3	Sales	133,827	33 days after invoice date	-
90	Shanghai E & P Trading Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	3	Sales	114,878	15 days after invoice date	-
90	Shanghai E & P Trading Co., Ltd.	Zhanjiang Ton Yi Industrial Co., Ltd.	3	Sales	102,456	5~45 days after invoice date	-
90	Shanghai E & P Trading Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	3	Sales	100,184	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 nine-month period ended September 30, 2022

Table 11

Expressed in thousands of NTD

Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of September 30, 2022			Net income (loss) of the investee	Investment Income (loss) recognized by the Company	Note
				Balance as at September 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	\$ 79,826,056	\$ 4,510,856	\$ 4,586,725	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	12,737,984	374,199	378,659	Subsidiary
Uni-President Enterprises Corp.	Nanlien International Corp.	Taiwan	Importation and exportation business	525,889	525,889	99,999,184	100.00	2,103,411	715,404	702,387	Subsidiary
Uni-President Enterprises Corp.	Kai Nan Investment Co., Ltd.	Taiwan	Professional investments	2,425,000	2,135,000	159,823,945	100.00	1,789,390	103,153	103,153	Subsidiary
Uni-President Enterprises Corp.	Uni-President Express Corp.	Taiwan	Distribution center	1,900,000	10,000	190,000,000	100.00	1,786,960	(72,797)	(62,826)	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	1,116,332	95,166	95,465	Subsidiary
Uni-President Enterprises Corp.	Tone Sang Construction Corp.	Taiwan	Constuction of Buildings	2,030,000	1,030,000	134,020,000	100.00	1,215,177	(26,551)	(26,551)	Subsidiary
Uni-President Enterprises Corp.	Presco Netmarketing Inc.	Taiwan	Information services	65,000	65,000	6,500,000	100.00	490,858	396,490	396,490	Subsidiary
Uni-President Enterprises Corp.	Tung Ho Development Corp.	Taiwan	Entertainment business	4,374,000	4,374,000	143,913,500	89.95	815,011	(57,163)	(51,416)	Subsidiary
Uni-President Enterprises Corp.	President International Development Corp.	Taiwan	Professional investments	10,431,029	10,431,029	917,734,230	69.37	9,900,575	193,362	114,142	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	835,872	150,286	98,700	Subsidiary
Uni-President Enterprises Corp.	President Entertainment Corp.	Taiwan	Entertainment business	2,455,257	2,238,947	98,884,799	61.80	912,391	(2,293)	(1,417)	Subsidiary
Uni-President Enterprises Corp.	President Tokyo Corp.	Taiwan	Car rental	389,977	389,977	29,986,824	51.00	360,934	35,848	18,282	Subsidiary
Uni-President Enterprises Corp.	President Packaging Corp.	Taiwan	Processing, manufacturing, and sales of packaging materials and containers	198,726	198,726	36,532,084	50.58	613,401	227,614	113,822	Subsidiary
Uni-President Enterprises Corp.	Ton-Yi Industrial Corp.	Taiwan	Manufacturing of tinplate	9,061,326	9,061,326	719,357,425	45.55	9,506,059	2,256,417	1,042,027	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	14,432,035	7,313,380	3,380,384	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	4,240,201	201,429	81,665	Subsidiary
Uni-President Enterprises Corp.	Uni-Wonder Corporation	Taiwan	Coffee chain merchandise	2,190,804	2,190,804	14,255,116	40.00	3,196,886	449,227	133,694	Subsidiary

Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of September 30, 2022				Investment Income (loss) recognized by the Company	Note
				Balance as at September 30, 2022	Balance as at December 31, 2021	Shares	Percentage of ownership	Book value	Net income (loss) of the investee		
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	\$ 2,369,588	\$ 978,481	\$ 376,739	—
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	5,709,683	251,644	95,633	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	1,302,268	556,353	185,956	—
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	2,702,228	1,087,254	340,866	—
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	1,151,759	138,188	41,456	Subsidiary
Uni-President Enterprises Corp.	President Securities Corp.	Taiwan	Securities trading	2,141,370	2,141,370	417,516,621	28.68	8,399,546	512,260	146,911	—
Uni-President Enterprises Corp.	Presicarre Corp.	Taiwan	Hypermarket and supermarket	198,677	198,677	152,620,560	20.50	2,244,924	1,269,068	254,661	—
Uni-President Enterprises Corp.	President Transnet Corp.	Taiwan	Transprotation of goods	200,000	200,000	29,570,400	20.00	601,009	1,037,281	207,708	Subsidiary
Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	Taiwan	Low temperature distribution center	34,200	34,200	14,311,658	20.00	309,021	350,627	70,125	Subsidiary
Uni-President Enterprises Corp.	Grand Bills Finance Co.	Taiwan	Securities trading	690,997	690,997	78,209,035	14.46	1,052,189	400,183	57,873	—
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	2,554,992	1,057,449	106,012	—
Uni-President Enterprises Corp.	Uni-President Vender Corp.	Taiwan, etc	Retail and wholesale of soft drinks and food, etc.	2,384,348	2,036,348	115,392,889	-	1,667,877	762,187	239,647	—
Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	Cayman Islands	Professional investments	2,381,250	2,381,250	75,000,000	100.00	6,824,059	321,085	-	Subsidiary (Note 1)
Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	Tortola, British Virgin Islands	Professional investments	650,875	650,875	3	100.00	2,222,789	164,197	-	Subsidiary (Note 1)
Cayman President Holdings Ltd.	Uni-President Assets Holdings Ltd.	Tortola, British Virgin Islands	Professional investments	904,875	904,875	3	100.00	848,026	(9,843)	-	Subsidiary (Note 1)
Cayman President Holdings Ltd.	Uni-President Enterprises China Holdings Ltd.	Cayman Islands	Professional investments	19,798,491	19,798,491	3,044,508,000	70.49	40,906,255	5,079,629	-	Subsidiary (Note 1)
Cayman President Holdings Ltd.	Queen's Holdings (BVI) Ltd.	Tortola, British Virgin Islands	Professional investments	383,123	383,123	4,540	45.45	605,894	54,186	-	(Note 1)
Cayman President Holdings Ltd.	PPG Investments, Inc., etc.	Cayman Islands, etc.	Professional investments, etc.	139,135	140,592	1,200,454	-	47,950	9,262	-	(Note 1)

Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of September 30, 2022				Investment Income (loss) recognized by the Company	Investment Note
				Balance as at	Balance as at	Shares	Percentage of ownership	Book value	Net income (loss) of the investee		
				September 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	\$ 12,429,485	\$ 124,814	\$ -	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	384,831	978,481	-	(Note 1)
Kai Yu Investment Co., Ltd.	President International Development Corp.	Taiwan	Professional investments	471,870	471,870	44,100,000	3.33	479,074	193,362	-	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	350,073	2,256,417	-	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	341,889	7,313,380	-	Subsidiary (Note 1)
Kai Yu Investment Co., Ltd.	Woongjin Foods Co., Ltd. etc.	Korea etc.	Manufacturing of food, etc.	449,715	449,715	23,628,899	-	675,419	2,285,962	-	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	356,654	59,723	-	Subsidiary (Note 1)
Kai Nan Investment Co., Ltd.	President Securities Corp.	Taiwan	Securities trading	601,180	601,180	42,253,212	2.90	853,595	512,260	-	(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	-	414,206	451,819	-	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	307,916	350,627	-	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	-	1,439,049	646,038	-	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	8,799,519	31,835	-	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	638,872	2,448	-	Subsidiary (Note 1)
President International Development Corp.	Ton Yu Investment Inc.	Taiwan	Professional investments	750,000	750,000	45,460,000	100.00	560,508	70,548	-	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	4,240,201	201,429	-	Subsidiary (Note 1)
President International Development Corp.	President Entertainment Corp.	Taiwan	Entertainment business	2,146,279	2,012,589	61,115,200	38.20	563,898	(2,293)	-	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	767,840	138,188	-	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	447,094	251,644	-	Subsidiary (Note 1) (Note 3)
President International Development Corp.	Prince Housing Development Corp.	Taiwan	Commissioned to build house, commercial buildings and other rental	661,400	601,565	54,296,000	3.34	728,416	1,057,449	-	(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	-	241,000	(41,391)	-	(Note 1)

Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of September 30, 2022				Investment Income (loss) recognized by the Company	Investment Note
				Balance as at	Balance as at	Shares	Percentage of ownership	Book value	Net income (loss) of the investee		
				September 30, 2022	December 31, 2021						
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	\$ 18,732,959	\$ 431,576	\$ -	Subsidiary (Note 1)
Ton-Yi Industrial Corp.	Tovecan Corp.	Vietnam	Manufacturing and sales of cans	43,740	43,740	-	51.00	56,758	1,167	-	Subsidiary (Note 1)
President Chain Store Corp.	President Chain Store (BVI) Holdings Ltd.	Tortola, British Virgin Islands	Professional investments	6,712,138	6,712,138	171,589,586	100.00	25,873,086	(7,698)	-	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	1,741,707	282,789	-	Subsidiary (Note 1)
President Chain Store Corp.	Wisdom Distribution Services Corp.	Taiwan	Publication, e-commerce distribution and warehouse	50,000	50,000	40,591,436	100.00	804,979	261,922	-	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	444,835	(25,780)	-	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	543,992	54,567	-	Subsidiary (Note 1)
President Chain Store Corp.	Qware Systems & Services Corp.	Taiwan	Information services	332,482	332,482	24,382,921	86.76	392,696	86,161	-	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	472,676	49,307	-	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	788,528	159,740	-	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	700,154	114,859	-	Subsidiary (Note 1)
President Chain Store Corp.	President Transnet Corp.	Taiwan	Transprotation of goods	711,576	711,576	103,496,399	70.00	2,124,826	1,037,281	-	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	440,056	93,647	-	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	4,802,023	449,227	-	Subsidiary (Note 1)
President Chain Store Corp.	Uni-President Cold Chain Corp.	Taiwan	Low temperature distribution center	237,437	237,437	42,934,976	60.00	941,097	350,627	-	Subsidiary (Note 1)
President Chain Store Corp.	Uni-President Development Corp.	Taiwan	Operation of MRT station and auxiliary facilities	720,000	720,000	72,000,000	20.00	767,839	138,188	-	Subsidiary (Note 1)
President Chain Store Corp.	Presicarre Corp.	Taiwan	Hypermarket and supermarket	7,112,028	7,112,028	145,172,360	19.50	5,052,790	1,269,068	-	(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	2,161,763	201,429	-	Subsidiary (Note 1)
President Chain Store Corp.	President International Development Corp.	Taiwan	Professional investments	500,000	500,000	44,100,000	3.33	450,844	193,362	-	Subsidiary (Note 1)

Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of September 30, 2022				Investment Income (loss) recognized by the Company	Investment Note
				Balance as at	Balance as at	Shares	Percentage of ownership	Book value	Net income (loss) of the investee		
				September 30, 2022	December 31, 2021						
President Chain Store Corp.	Books.com. Co., Ltd.	Taiwan	Nonstore retailing	\$ 100,400	\$ 100,400	9,999,999	50.03	\$ 303,830	\$ 191,615	\$ -	Subsidiary (Note 1)
President Chain Store Corp.	Duskin Serve Taiwan Co., Ltd. etc.	Taiwan, etc	Sales and lease of cleaning supplies, etc.	3,898,433	3,508,433	133,451,356	0.00	1,202,001	305,834	-	(Note 1)
President Fair Development Corp.	President Century Corp.	Taiwan	Development of specific professional areas	1,205,649	1,205,649	72,000,000	100.00	1,661,637	(446)	-	Subsidiary (Note 1)
ScinoPharm Taiwan Ltd.	SPT International, Ltd.	Tortola, British Virgin Islands	General investments	3,763,157	3,763,157	118,524,644	100.00	1,520,030	(113,296)	-	Subsidiary (Note 1)
ScinoPharm Taiwan Ltd.	ScinoPharm Singapore Pte. Ltd.	Singapore	General investments	-	-	2	100.00	156	23	-	Subsidiary (Note 1)
Kai Yu (BVI) Investment Co., Ltd.	Woongjin Foods Co., Ltd.	Korea	Manufacturing of food	6,619,243	6,619,243	45,160,523	68.74	5,292,756	200,175	-	Subsidiary (Note 1)
Kai Yu (BVI) Investment Co., Ltd.	Uni-President Enterprises China Holdings Ltd.	Cayman Islands	Professional investments	1,753,507	1,467,631	59,288,000	1.37	1,667,721	5,079,629	-	Subsidiary (Note 1)
Kai Yu (BVI) Investment Co., Ltd.	Uni-President (Korea) Co., Ltd.	Korea	Wholesale	26,813	26,813	198,000	100.00	17,137	(710)	-	Subsidiary (Note 1)
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Vietnam) Co., Ltd.	Vietnam	Manufacturing and sales of food, feed and flour	3,133,651	3,133,651	-	100.00	5,028,077	377,964	-	Subsidiary (Note 1)
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Philippines) Corp.	Philippines	Manufacturing and sales of food	1,349,910	1,349,910	60,000,000	100.00	860,933	(52,384)	-	Subsidiary (Note 1)
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Thailand) Ltd.	Thailand	Manufacturing and sales of food	900,481	900,481	183,000,000	100.00	727,648	52,885	-	Subsidiary (Note 1)
Uni-President Southeast Asia Holdings Ltd.	PT. Uni-President Indonesia etc.	Indonesia etc.	Importation and exportation business, etc.	13,245	13,245	440,200	-	3,077	(4,856)	-	Subsidiary (Note 1)
Uni-President Enterprises China Holdings Ltd.	Uni-President Asia Holdings Ltd.	Cayman Islands	Professional investments	35,588,291	35,588,291	92,318,000,000	100.00	58,002,830	5,171,690	-	Subsidiary (Note 1)
Uni-President Asia Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	Hong Kong	Professional investments	41,222,740	41,222,740	5,065,435,600	100.00	58,773,219	5,166,497	-	Subsidiary (Note 1)
Uni-President Asia Holdings Ltd.	Champ Green Capital Ltd. etc.	Hong Kong etc.	Professional investments, etc.	139,294	139,294	1,811,920	-	188,201	5,761	-	Subsidiary (Note 1)
President (B.V.I.) International Investment Holdings Ltd.	Uni-President Enterprises China Holdings Ltd.	Cayman Islands	General investments	658,893	649,558	22,495,983	0.52	673,469	5,079,629	-	Subsidiary (Note 1)
President (B.V.I.) International Investment Holdings Ltd.	President Life Sciences Cayman Co., Ltd. etc.	Cayman Islands, etc.	General investments etc.	155,871	161,774	12,953,378	-	5,329	(244)	-	Subsidiary (Note 1)
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Ton Yi Holdings Ltd.	Cayman Islands	General investments	7,302,500	7,302,500	230,000,000	100.00	12,370,616	857,376	-	Subsidiary (Note 1)
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Fujian Ton Yi Industrial Holdings Ltd.	Cayman Islands	General investments	2,033,971	2,033,971	8,727	100.00	2,457,014	(334,880)	-	Subsidiary (Note 1)
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Jiangsu Ton Yi Industrial Holdings Ltd.	Cayman Islands	General investments	1,139,914	1,139,914	5,000	100.00	2,137,687	(27,243)	-	Subsidiary (Note 1)
Cayman Ton Yi Holdings Ltd.	Cayman Ton Yi (China) Holdings Limited	Cayman Islands	General investments	7,302,500	7,302,500	230,000,000	100.00	12,370,616	857,376	-	Subsidiary (Note 1)

Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of September 30, 2022				Investment Income (loss) recognized by the Company	Note
				Balance as at September 30, 2022	Balance as at December 31, 2021	Shares	Percentage of ownership	Book value	Net income (loss) of the investee		
President Chain Store (BVI) Holdings Ltd.	President Chain Store Hong Kong Holdings Limited	Hong Kong	Professional investments	\$ 4,945,282	\$ 4,945,282	134,603,354	100.00	\$ 3,321,922	(\$ 419,221)	\$ -	Subsidiary (Note 1)
President Chain Store (BVI) Holdings Ltd.	President Chain Store (Labuan) Holdings Ltd.	Malaysia	Professional investments	2,149,264	2,149,264	67,693,370	100.00	2,514,229	361,173	-	Subsidiary (Note 1)
President Chain Store (Labuan) Holdings Ltd.	Philippine Seven Corp.	Philippines	Convenience stores	2,148,375	2,148,375	415,105,327	54.88	2,512,669	718,621	-	Subsidiary (Note 1)
Woongjin Foods Co., Ltd. etc.	DAE YOUNG FOODS Co., LTD. etc.	Korea etc.	Manufacturing of food and soft drinks, etc.	4,164,261	4,278,867	109,154,591	-	3,259,010	3,242,259	-	(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 \$426,578, were pledged for loan.

(Note 3) In which, 20,000 thousand shares, equaling \$311,853, were pledged for loan.

(Note 4) In which, 30,000 thousand shares, equaling \$402,470, were pledged for loan.

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

Ending balances and book values are translated using the exchange rates as of report date as follows: USD:NTD 1:31.75, CNY:NTD 1:4.462, HKD:NTD 1:4.045, and KRW:NTD 1:0.022170.

Profit and loss are translated using the average exchange rates for the nine-month period ended September 30, 2022 as follows: USD:NTD 1:29.33, CNY:NTD 1:4.434, HKD:NTD 1:3.744, and KRW:NTD 1:0.023096.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
Information on investments in Mainland China - Basic information
For the nine-month period ended September 30, 2022

Table 12

Expressed in thousands of NTD

Investee in Mainland China	Main Businesses	Paid-in capital	Investment Method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2022	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the three-month period ended September 30, 2022		Accumulated amount of remittance from Taiwan as of September 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 September 30, 2022	Accumulated amount of investment income remitted back to Taiwan	Note
					Remitted to Mainland China	Remitted back to Taiwan						as of September 30, 2022	
Uni-President Enterprises (China) Investment Corp.	Professional investments	\$ 35,044,698	(Note 1)	\$ -	\$ -	\$ -	\$ -	\$ 5,565,487	72.22	\$ 4,011,603	\$ 41,177,636	\$ -	(Note 20)
Kunshan President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	3,048,000	(Note 2)	1,622,282	-	-	1,622,282	(8,699)	72.22	(6,270)	3,746,790	-	(Note 20)
Guangzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	2,381,250	(Note 2)	1,214,679	-	-	1,214,679	1,291,503	72.22	930,915	3,698,984	-	(Note 20)
Wuhan President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	1,892,300	(Note 2)	915,210	-	-	915,210	791,765	72.22	570,704	2,916,172	-	(Note 20)
Uni-President Shanghai Pearly Century Co., Ltd.	Leases	267,710	(Note 2)	-	-	-	-	50,716	72.22	36,556	1,790,227	-	(Note 20)
Chengdu President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	2,063,750	(Note 2)	1,293,607	-	-	1,293,607	259,021	72.22	186,703	2,408,593	-	(Note 20)
Hefei President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,905,000	(Note 2)	1,259,888	-	-	1,259,888	255,829	72.22	184,401	1,696,941	-	(Note 20)
Zhengzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,174,750	(Note 2)	583,327	-	-	583,327	569,648	72.22	410,602	1,879,111	-	(Note 20)
Nanchang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,397,000	(Note 2)	734,276	-	-	734,276	232,232	72.22	167,393	1,359,940	-	(Note 20)
Uni-President Enterprises (Shanghai) Co., Ltd.	Instant noodles, soft drinks, food	1,270,000	(Note 2)	275,281	-	-	275,281	29,492	72.22	21,258	1,112,990	-	(Note 20)
Henan President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,368,425	(Note 2)	739,132	-	-	739,132	303,488	72.22	218,754	1,201,263	-	(Note 20)
Xinjiang President Enterprises Food Co., Ltd.	Tomato products, instant noodles, soft drinks, food	1,190,625	(Note 2)	672,618	-	-	672,618	333,198	72.22	240,169	1,234,582	-	(Note 20)
Shaanxi President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,587,500	(Note 2)	821,415	-	-	821,415	92,984	72.22	67,023	908,544	-	(Note 20)
Hangzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	2,698,750	(Note 2)	398,804	-	-	398,804	195,577	72.22	140,972	1,954,863	-	(Note 20)
Kunming President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	952,500	(Note 2)	466,662	-	-	466,662	(27,580)	72.22	(19,880)	715,275	-	(Note 20)
Changsha President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	952,500	(Note 2)	390,113	-	-	390,113	329,003	72.22	237,145	1,128,665	-	(Note 20)
Jinan President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	952,500	(Note 2)	373,566	-	-	373,566	218,678	72.22	157,623	840,499	-	(Note 20)
Chongqing President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,066,800	(Note 2)	195,998	-	-	195,998	235,631	72.22	169,843	935,136	-	(Note 20)
Uni-President Shanghai Management Consulting Co., Ltd.	Enterprises Management Consulting	89,237	(Note 2)	-	-	-	-	(164,259)	72.22	(118,398)	333,914	-	(Note 20)
Taizhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	952,500	(Note 2)	174,998	-	-	174,998	85,471	72.22	61,608	782,657	-	(Note 20)
Nanning President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	952,500	(Note 2)	390,113	-	-	390,113	540,196	72.22	389,373	1,195,599	-	(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 September 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 September 30, 2022	Accumulated amount of investment income remitted back to Taiwan as of September 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						
Jiangsu President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	\$ 952,500	(Note 2)	\$ 469,992	\$ -	\$ -	\$ 469,992	\$ 77,080	72.22	\$ 55,560	\$ 650,405	\$ -	(Note 20)		
Fuzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	635,000	(Note 2)	233,331	-	-	233,331	344,514	72.22	248,326	986,915	-	(Note 20)		
Xuzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,047,750	(Note 2)	557,136	-	-	557,136	109,403	72.22	78,858	312,737	-	(Note 20)		
Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Instant noodles, soft drinks, food	2,540,000	(Note 2)	783,320	-	-	783,320	146,118	72.22	105,322	1,808,759	-	(Note 20)		
Shanxi President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	952,500	(Note 2)	369,279	-	-	369,279	(161,101)	72.22	(116,122)	134,099	-	(Note 20)		
Zhanjiang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	793,750	(Note 2)	360,947	-	-	360,947	54,721	72.22	39,443	600,996	-	(Note 20)		
Uni-President Enterprises (Inner Mongolia) Co., Ltd.	Instant noodles, soft drinks, food	952,500	(Note 2)	469,992	-	-	469,992	(155,706)	72.22	(112,233)	96,569	-	(Note 20)		
Shijiazhuang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,111,250	(Note 2)	369,637	-	-	369,637	347,472	72.22	250,458	471,024	-	(Note 20)		
Beijing President Enterprises Drinks Co., Ltd.	Instant noodles, soft drinks, food	1,679,575	(Note 2)	396,662	-	-	396,662	6,843	72.22	4,932	(309,255)	-	(Note 20)		
Akesu President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	635,000	(Note 2)	249,044	-	-	249,044	113,485	72.22	81,800	524,457	-	(Note 20)		
Guiyang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	952,500	(Note 2)	472,850	-	-	472,850	96,981	72.22	69,904	688,262	-	(Note 20)		
Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Manufacturing and sales of mineral water	803,131	(Note 2)	-	-	-	(19,007)	72.22	(13,700)	652,400	-	(Note 20)			
Yantai Tongli Beverage Industries Co., Ltd.	Soft drinks	446,184	(Note 2)	-	-	-	(5,834)	72.22	(4,205)	232,053	-	(Note 20)			
Hainan President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	698,500	(Note 2)	260,710	-	-	260,710	67,586	72.22	48,716	536,039	-	(Note 20)		
Ningxia Uni-President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	508,000	(Note 2)	156,664	-	-	156,664	7,358	72.22	5,303	330,803	-	(Note 20)		
Baiyin President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	635,000	(Note 2)	249,044	-	-	249,044	(60,528)	72.22	(43,629)	(155,293)	-	(Note 20)		
Shenyang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,266,825	(Note 2)	553,488	-	-	553,488	51,341	72.22	37,007	222,839	-	(Note 20)		
Uni-President Enterprises (Hutubi) Tomato Products Technology Co., Ltd.	Tomato products	952,500	(Note 2)	469,992	-	-	469,992	29,941	72.22	21,582	303,518	-	(Note 20)		
Uni-President Enterprises (TianJin) Co., Ltd.	Instant noodles, soft drinks, food	381,000	(Note 2)	-	-	-	-	35,596	72.22	25,657	360,295	-	(Note 20)		
President (Kunshan) Real Estate Development Co., Ltd.	Leases	267,710	(Note 2)	-	-	-	(5,585)	72.22	(4,026)	198,505	-	(Note 20)			
Hunan President Enterprises Co., Ltd.	Instant noodles, soft drinks	190,500	(Note 2)	-	-	-	-	7,239	72.22	5,218	162,643	-	(Note 20)		
Changchun President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	635,000	(Note 2)	116,665	-	-	116,665	86,121	72.22	62,076	32,668	-	(Note 20)		
Champ Green (Shanghai) Consulting Co., Ltd.	Enterprises management consulting	4,763	(Note 3)	3,500	-	-	3,500	3,087	72.22	2,225	92,927	-	(Note 20)		
Bama President Mineral Water Co., Ltd.	Manufacturing and sales of mineral water	131,763	(Note 2)	-	-	-	(16,755)	72.22	(12,077)	(20,922)	-	(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	for the three-month period ended September 30, 2022		Accumulated amount of remittance from Taiwan as of September 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 September 30, 2022	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2022	Note
				China as of January 1, 2022	Remitted to Mainland China	Remitted back to Taiwan	Taiwan as of September 30, 2022										
Wuxue President Mineral Water Co., Ltd.	Manufacturing and sales of mineral water	\$ 152,400	(Note 2)	\$ 28,000	\$ -	\$ -	\$ 28,000	\$ 35,778	72.22	\$ 25,789	\$ 17,743	\$ -	(Note 20)				
President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Wholesale and retail	30,163	(Note 1)	22,166	-	-	22,166	(3,134)	72.22	(2,259)	86,518	-	(Note 20)				
Uni-President Enterprises (Kunshan) Food Technology Co., Ltd.	Design and research of food packaging products	38,100	(Note 2)	2,193	-	-	2,193	3,182	72.22	2,294	71,224	-	(Note 20)				
President (Shanghai) Trading Co., Ltd.	Wholesale and retail	273,050	(Note 2)	186,665	-	-	186,665	163,625	72.22	117,941	329,138	-	(Note 20)				
Uni-President (Chengdu) The Skillful Noodle Restaurant Dining Culture Co., Ltd.	Catering services	4,462	(Note 2)	-	-	-	-	3	72.22	2	3,087	-	(Note 20)				
Harbin President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	927,100	(Note 2)	370,118	-	-	370,118	(117,064)	72.22	(84,380)	(322,412)	-	(Note 20)				
Uni-President Trading (Kunshan) Co., Ltd.	Wholesale and retail	317,500	(Note 2)	225,711	-	-	225,711	(89,643)	72.22	(64,615)	(125,304)	-	(Note 20)				
Guilin Ziquan Beverage Industried Co., Ltd.	Instant noodles, soft drinks, food	605,155	(Note 2)	-	-	-	-	125,915	30.33	-	172,415	-	(Note 21)				
Yichang Ziquan Beverage Industries Co., Ltd.	Instant noodles, soft drinks, food	603,250	(Note 2)	78,332	-	-	78,332	68,491	25.28	-	131,840	-	(Note 21)				
Zhongshan President Enterprises Co., Ltd.	Manufacturing and sales of marine products, livestock, pet foods	615,950	(Note 5)	695,135	-	-	695,135	158,113	100.00	158,113	1,341,803	-	(Note 21)				
Qingdao President Feed & Livestock Co., Ltd.	Manufacturing and sales of marine products, livestock, pet foods	476,250	(Note 5)	292,569	-	-	292,569	129	100.00	129	484,916	-	(Note 21)				
Songjiang President Enterprises Co., Ltd.	Storage service	603,250	(Note 5)	530,300	-	-	530,300	8,039	100.00	8,039	318,816	-	(Note 21)				
Tianjin President Enterprises Food Co., Ltd.	Flour	437,260	(Note 5)	396,310	-	-	396,310	4,074	100.00	4,074	77,294	-	(Note 21)				
Zhangjiagang President Nisshin Food Co., Ltd.	Manufacturing and sales of fats, feed, flour	539,750	(Note 4)	402,119	-	-	402,119	42,369	70.00	29,659	550,412	-	(Note 21)				
President-Kikkoman Zhenji Foods Co., Ltd.	Soy sauce and flavoring	1,338,552	(Note 4)	680,246	-	-	680,246	30,565	50.00	15,283	699,909	-	(Note 21)				
Ton Yi (China) Investment Co., Ltd.	General investments	7,302,500	(Note 6)	952,500	-	-	952,500	857,377	47.22	404,853	5,841,405	450,071	(Note 20)				
Taizhou Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastics packings	952,500	(Note 7)	952,500	-	-	952,500	239,006	47.22	112,859	768,718	-	(Note 20)				
Zhangzhou Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastics packings	952,500	(Note 7)	952,500	-	-	952,500	162,422	47.22	76,696	869,672	-	(Note 20)				
Kunshan Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastics packings	952,500	(Note 7)	-	-	-	-	13,721	47.22	6,479	505,442	-	(Note 20)				
Sichuan Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastics packings	952,500	(Note 7)	-	-	-	-	129,361	47.22	61,084	661,313	-	(Note 21)				
Huizhou Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastics packings	952,500	(Note 7)	190,500	-	-	190,500	101,269	47.22	47,819	584,692	-	(Note 21)				
Chengdu Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastics packings	952,500	(Note 7)	365,125	-	-	365,125	83,843	47.22	39,591	575,337	-	(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 September 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 September 30, 2022	Accumulated amount of investment income remitted back to Taiwan as of September 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						
Beijing Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastics packings	\$ 952,500	(Note 7)	\$ -	\$ -	\$ -	\$ -	\$ 68,087	47.22	\$ 32,151	\$ 483,425	\$ -	(Note 21)		
Zhanjiang Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastics packings	635,000	(Note 7)	-	-	-	-	103,075	47.22	48,672	385,010	-	(Note 21)		
Tian Jin Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastics packings	635,000	(Note 7)	-	-	-	-	(48,255)	47.22	(22,786)	222,663	-	(Note 21)		
Wuxi Ton Yi Industrial Packing Co., Ltd.	Manufacturing and sales of cans	857,250	(Note 8)	222,250	-	-	222,250	(85,434)	47.22	(39,653)	496,212	-	(Note 21)		
Chengdu Ton Yi Industrial Packing Co., Ltd.	Sales of cans	238,125	(Note 8)	238,125	-	-	238,125	14,736	47.22	6,958	194,596	-	(Note 21)		
Changsha Ton Yi Industrial Co., Ltd.	Sales of cans	222,250	(Note 8)	-	-	-	-	5,561	47.22	2,626	156,429	-	(Note 21)		
Fujian Ton Yi Tinplate Co., Ltd.	Manufacturing and sales of tinplates	2,746,375	(Note 9)	1,693,767	-	-	1,693,767	(385,788)	40.99	(158,130)	1,126,770	-	(Note 20)		
Jiangsu Ton Yi Tinplate Co., Ltd.	Sales of tinplates	1,270,000	(Note 10)	881,063	-	-	881,063	(32,879)	39.13	(12,864)	956,533	-	(Note 20)		
Wuxi Tonyi Daiwa Industrial Co., Ltd.	Manufacturing and sales of cans	1,270,000	(Note 11)	-	-	-	-	(59,090)	31.40	(18,555)	300,305	-	(Note 21)		
Zhejiang Uni-Champion Logistics Dvpt. Ltd.	Logistics	178,474	(Note 12)	177,660	-	-	177,660	9,380	56.64	5,313	138,031	27,062	(Note 21)		
Shanghai President Logistic Co., Ltd.	Logistics	63,500	(Note 13)	63,500	-	-	63,500	3,451	45.80	1,581	279,545	-	(Note 21)		
President Chain Store (Taizhou) Ltd.	Logistics	267,710	(Note 13)	267,710	-	-	267,710	13,529	45.80	6,197	203,167	-	(Note 21)		
President Chain Store (Shanghai) Ltd.	Operations of chain stores	3,123,888	(Note 13)	2,766,341	356,947	-	3,123,288	(230,934)	45.80	(105,633)	194,845	-	(Note 21)		
President Chain Store (Zhejiang) Ltd.	Operations of chain stores	936,986	(Note 13)	936,986	-	-	936,986	(142,453)	45.80	(65,609)	100,637	-	(Note 21)		
Shangdong President Logistics Co., Ltd.	Logistics	223,092	(Note 13)	223,092	-	-	223,092	8,467	45.80	4,540	107,472	-	(Note 21)		
Beauty Wonder (Zhejiang) Trading Co., Ltd.	Cosmeceutical retail	267,710	(Note 13)	267,710	-	-	267,710	(26,484)	45.80	(12,130)	47,327	-	(Note 21)		
President Cosmed Chain Store (Shen Zhen) Co, Ltd.	Merchandise wholesale and retail	446,184	(Note 14)	298,999	-	-	298,999	(425)	45.80	(196)	34,764	-	(Note 21)		
President (Sanghai) Health Product Trading Company Ltd.	Wholesale of medicines and medical appliances	174,713	(Note 15)	174,713	-	-	174,713	(25,188)	33.77	(8,507)	14,919	58,648	(Note 21)		
Shan Dong President Yin Zuo Commercial Limited	Supermarkets	267,710	(Note 13)	129,488	-	-	129,488	(109,704)	25.19	(26,942)	1,419	8,255	(Note 20)		
SciAnda (Changshu) Pharmaceuticals, Ltd.	Research, manufacturing and sale of materials for medicine	3,698,875	(Note 17)	3,690,125	-	-	3,690,125	(114,138)	47.01	(53,656)	732,999	-	(Note 20)		
SciAnda (Shanghai) Biochemical Technology, Ltd.	Develop and support opportunities, service provider to global pharmaceutical industry	38,100	(Note 17)	38,100	-	-	38,100	621	47.01	292	8,489	-	(Note 21)		
Tait Marketing & Distribution (Shanghai) Co., Ltd.	Sales of food and soft drinks etc.	9,525	(Note 18)	9,525	-	-	9,525	(1,407)	65.40	(880)	795	-	(Note 21)		
United Advisor Venture Management Ltd. etc.	Manufacturing and sales etc.	5,570,150	(Note 19)	629,380	281,305	-	910,685	664,291	-	146,499	3,163,006	-	(Note 21)		

Company name	Accumulated amount of remittance from Taiwan to Mainland China as of September 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.	\$ 25,138,092	\$ 38,481,598	\$ 112,343,300
Ton-Yi Industrial Corp.	6,448,330	12,905,969	13,227,188
President Chain Store Corp.	5,296,163	10,199,645	25,867,170
ScinoPharm Taiwan, Ltd.	3,767,090	3,767,090	6,237,427
Tait Marketing & Distribution Co., Ltd.	162,433	165,608	667,086
Kai Yu Investment Co., Ltd.	476,949	1,209,281	7,468,322
President Packaging Corp.	117,475	117,475	631,930
President Pharmaceutical Corp.	174,713	174,713	440,485
Uni-President Cold Chain Corp.	94,216	94,216	928,829
Ren-Hui Investment Corp.	54,715	54,715	80,000
Nanlien International Corp.	19,780	19,780	1,358,960
President Tokyo Corp.	317,500	317,500	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 1:31.75; CNY: NTD 1:4.462.

Investment gains or losses are translated using the average rates for the nine-month period ended September 30, 2022 as follows: USD: NTD 1:29.33; CNY: NTD 1:4.434.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Major shareholders information

September 30, 2022

Table 13

Name of major shareholders	Shares	
	Number of shares held	Ownership Percentage
Kao Chyuan Inv. Co., Ltd.	284,330,536	5.00%

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

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