

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

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

**SEPTEMBER 30, 2023 AND 2022**

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

UNI-PRESIDENT ENTERPRISES CORP.  
SEPTEMBER 30, 2023 AND 2022 CONSOLIDATED FINANCIAL STATEMENTS  
AND INDEPENDENT AUDITORS' REVIEW REPORT  
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## 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, 2023 and 2022, 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" that came into effect as endorsed by the Financial Supervisory Commission. Our responsibility is to express a conclusion on these consolidated financial statements based on our reviews.

### ***Scope of Review***

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

### ***Basis for Qualified Conclusion***

The financial statements of certain non-significant subsidiaries and investments accounted for under equity method were consolidated based on their unreviewed financial statements as of and for the three-month and nine-month periods ended September 30, 2023 and 2022. Total assets of these subsidiaries and the balance of investments accounted for under equity method amounted to \$162,715,016 thousand and \$152,445,482 thousand, representing 24.47% and 28.01% of the related consolidated totals, and total liabilities amounted to \$88,438,563 thousand and \$70,473,569 thousand, representing 18.89% and 19.74% of the related consolidated totals, as of September 30, 2023 and 2022, respectively. Total comprehensive income of these subsidiaries, including share of profit of associates and joint ventures accounted for under equity method, amounted to \$1,966,246 thousand, \$1,637,026 thousand, \$5,897,407 thousand and \$4,239,040 thousand, representing 16.25%, 13.97%, 20.67% and 14.77% of the consolidated totals for the three-month and nine-month periods ended September 30, 2023 and 2022, respectively.

### ***Qualified Conclusion***

Based on our reviews, except for the effect of such adjustments, if any, as might have been determined to be necessary had the financial statements of certain non-significant subsidiaries and investee companies been reviewed by independent auditors as described in the preceding paragraph, that we might have become aware of had it not been for the situation described above, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of Uni-President Enterprises Corp. and its subsidiaries as of September 30, 2023 and 2022, 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” that came into effect as endorsed by the Financial Supervisory Commission of the Republic of China.

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

PricewaterhouseCoopers, Taiwan  
Republic of China  
November 9, 2023

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

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

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

Assets	Notes	September 30, 2023		December 31, 2022		September 30, 2022		
		AMOUNT	%	AMOUNT	%	AMOUNT	%	
<b>Current assets</b>								
1100	Cash and cash equivalents	6(1)	\$ 104,435,869	16	\$ 96,986,253	18	\$ 94,298,795	17
1110	Financial assets at fair value through profit or loss - current	6(2)	10,596,111	2	7,149,196	1	7,984,704	2
1136	Financial assets at amortized cost - current	6(3)	14,870,872	2	16,814,909	3	14,649,859	3
1150	Notes receivable, net	6(4) and 12	1,538,988	-	1,885,249	-	2,090,051	-
1160	Notes receivable - related parties	7	-	-	247	-	247	-
1170	Accounts receivable, net	6(4) and 12	21,330,041	3	18,659,495	3	19,161,546	4
1180	Accounts receivable - related parties	7	991,077	-	1,370,800	-	1,493,490	-
1200	Other receivables	6(5)(11) and 12	9,467,342	1	5,711,991	1	6,759,672	1
1220	Current income tax assets	6(33)	147,329	-	177,976	-	124,105	-
130X	Inventories	6(6)(10)	52,702,066	8	52,932,399	10	45,103,526	8
1410	Prepayments		5,713,499	1	5,155,852	1	5,112,927	1
1470	Other current assets	6(1) and 8	<u>3,562,290</u>	<u>1</u>	<u>3,238,750</u>	<u>1</u>	<u>3,355,727</u>	<u>1</u>
11XX	<b>Total current assets</b>		<u>225,355,484</u>	<u>34</u>	<u>210,083,117</u>	<u>38</u>	<u>200,134,649</u>	<u>37</u>
<b>Non-current assets</b>								
1510	Financial assets at fair value through profit or loss - non-current	6(2)	6,912,665	1	6,458,689	1	8,397,653	1
1517	Financial assets at fair value through other comprehensive income - non-current	6(8)	5,118,204	1	4,853,589	1	4,346,952	1
1535	Financial assets at amortized cost - non-current	6(3)	27,306,724	4	17,842,162	3	23,023,393	4
1550	Investments accounted for under equity method	6(9) and 8	27,485,734	4	32,655,836	6	32,532,111	6
1600	Property, plant and equipment	6(10)(15), 7 and 8	153,770,549	23	125,862,298	23	123,544,246	23
1755	Right-of-use assets	6(11) and 7	123,412,183	19	96,959,612	18	96,392,346	18
1760	Investment property, net	6(13)(15) and 8	26,188,721	4	22,918,094	4	21,237,241	4
1780	Intangible assets	6(14) and 7	47,398,401	7	16,680,832	3	16,552,939	3
1840	Deferred income tax assets	6(33)	8,239,781	1	5,997,994	1	6,878,805	1
1915	Prepayments for equipment	7	1,365,459	-	1,188,792	-	1,387,406	-
1920	Guarantee deposits paid	8	5,431,721	1	3,795,154	1	3,687,310	1
1990	Other non-current assets	6(1)(21), 7 and 8	<u>6,948,357</u>	<u>1</u>	<u>6,103,745</u>	<u>1</u>	<u>6,068,629</u>	<u>1</u>
15XX	<b>Total non-current assets</b>		<u>439,578,499</u>	<u>66</u>	<u>341,316,797</u>	<u>62</u>	<u>344,049,031</u>	<u>63</u>
1XXX	<b>Total assets</b>		<u>\$ 664,933,983</u>	<u>100</u>	<u>\$ 551,399,914</u>	<u>100</u>	<u>\$ 544,183,680</u>	<u>100</u>

(Continued)

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

Liabilities and Equity	Notes	September 30, 2023		December 31, 2022		September 30, 2022		
		AMOUNT	%	AMOUNT	%	AMOUNT	%	
<b>Current liabilities</b>								
2100	Short-term borrowings	6(16) and 8	\$ 46,546,415	7	\$ 33,263,107	6	\$ 43,092,029	8
2110	Short-term notes and bills payable	6(17) and 8	18,525,026	3	7,371,738	1	6,673,457	1
2120	Financial liabilities at fair value through profit or loss - current	6(2)	1,271	-	592	-	-	-
2130	Contract liabilities - current	6(26)	14,739,217	2	15,039,314	3	10,629,965	2
2150	Notes payable		2,274,375	-	2,129,827	-	1,288,170	-
2160	Notes payable - related parties	7	45,026	-	61,015	-	33,050	-
2170	Accounts payable		64,181,826	10	44,262,498	8	43,119,342	8
2180	Accounts payable - related parties	7	1,192,872	-	755,573	-	785,495	-
2200	Other payables	6(18)	63,465,862	9	55,678,951	10	52,215,078	10
2230	Current income tax liabilities	6(33)	4,421,913	1	3,607,566	1	3,537,754	1
2280	Lease liabilities - current	7	17,633,789	3	13,947,787	3	13,546,582	3
2310	Advance receipts		643,095	-	711,376	-	557,648	-
2320	Long-term liabilities, current portion	6(19)(20) and 8	7,524,437	1	7,030,050	1	6,910,977	1
2399	Other current liabilities		<u>4,256,463</u>	<u>1</u>	<u>4,270,188</u>	<u>1</u>	<u>4,373,831</u>	<u>1</u>
21XX	<b>Total current liabilities</b>		<u>245,451,587</u>	<u>37</u>	<u>188,129,582</u>	<u>34</u>	<u>186,763,378</u>	<u>35</u>
<b>Non-current liabilities</b>								
2527	Contract liabilities - non-current	6(26)	626,291	-	594,175	-	673,981	-
2530	Corporate bonds payable	6(19)	51,550,000	8	45,150,000	8	45,150,000	8
2540	Long-term borrowings	6(20) and 8	28,212,891	4	23,006,540	4	20,008,539	4
2570	Deferred income tax liabilities	6(33)	28,706,616	4	15,336,960	3	15,363,941	3
2580	Lease liabilities - non-current	7	98,930,255	15	74,554,152	14	73,693,607	14
2640	Net defined benefit liabilities - non-current	6(21)	4,852,652	1	4,521,352	1	6,803,488	1
2645	Guarantee deposits received		7,926,627	1	6,741,365	1	6,893,400	1
2670	Other non-current liabilities		<u>2,025,262</u>	<u>-</u>	<u>1,170,834</u>	<u>-</u>	<u>1,594,513</u>	<u>-</u>
25XX	<b>Total non-current liabilities</b>		<u>222,830,594</u>	<u>33</u>	<u>171,075,378</u>	<u>31</u>	<u>170,181,469</u>	<u>31</u>
2XXX	<b>Total liabilities</b>		<u>468,282,181</u>	<u>70</u>	<u>359,204,960</u>	<u>65</u>	<u>356,944,847</u>	<u>66</u>
<b>Equity attributable to owners of parent</b>								
Share capital								
3110	Common stock	6(22)	56,820,154	8	56,820,154	10	56,820,154	11
Capital reserves								
3200	Capital surplus	6(23)(35)	2,830,948	-	2,730,532	1	2,767,648	-
Retained earnings								
3310	Legal reserve	6(8)(24)	30,273,199	5	28,406,550	5	28,406,550	5
3320	Special reserve		4,303,920	1	10,199,821	2	10,200,014	2
3350	Unappropriated retained earnings		34,707,022	5	31,744,946	6	27,761,561	5
Other equity interest								
3400	Other equity interest	6(25)	( 2,164,314)	-	( 4,198,924)	( 1)	( 3,392,095)	( 1)
31XX	<b>Equity attributable to owners of the parent</b>		<u>126,770,929</u>	<u>19</u>	<u>125,703,079</u>	<u>23</u>	<u>122,563,832</u>	<u>22</u>
36XX	Non-controlling interest	4(3) and 6(35)	<u>69,880,873</u>	<u>11</u>	<u>66,491,875</u>	<u>12</u>	<u>64,675,001</u>	<u>12</u>
3XXX	<b>Total equity</b>		<u>196,651,802</u>	<u>30</u>	<u>192,194,954</u>	<u>35</u>	<u>187,238,833</u>	<u>34</u>
Contingent Liabilities and Commitments								
3X2X	<b>Total liabilities and equity</b>		<u>\$ 664,933,983</u>	<u>100</u>	<u>\$ 551,399,914</u>	<u>100</u>	<u>\$ 544,183,680</u>	<u>100</u>

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



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

Items	Notes	Three months ended September 30				Nine months ended September 30				
		2023		2022		2023		2022		
		AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
4000	Operating revenue	6(12)(13)(26) and 7	\$ 165,046,296	100	\$ 141,761,910	100	\$ 433,848,346	100	\$ 396,497,245	100
5000	Operating costs	6(6)(11)(14)(21)(31)(32) and 7	( 111,662,938)	( 68)	( 96,439,784)	( 68)	( 292,156,515)	( 67)	( 268,818,875)	( 68)
5900	Net operating margin		<u>53,383,358</u>	<u>32</u>	<u>45,322,126</u>	<u>32</u>	<u>141,691,831</u>	<u>33</u>	<u>127,678,370</u>	<u>32</u>
	Operating expenses	6(11)(13)(14)(21)(31)(32), 7 and 12								
6100	Selling expenses		( 36,823,385)	( 22)	( 29,945,080)	( 21)	( 97,739,304)	( 23)	( 85,573,270)	( 22)
6200	General and administrative expenses		( 6,795,534)	( 4)	( 6,152,799)	( 5)	( 19,042,141)	( 4)	( 17,382,403)	( 4)
6300	Research and development expenses		( 243,186)	-	( 219,909)	-	( 743,619)	-	( 649,250)	-
6450	Expected credit (losses) gains		( 40,826)	-	( 7,292)	-	( 47,510)	-	190	-
6000	Total operating expenses		( 43,902,931)	( 26)	( 36,325,080)	( 26)	( 117,572,574)	( 27)	( 103,604,733)	( 26)
6900	Operating profit		<u>9,480,427</u>	<u>6</u>	<u>8,997,046</u>	<u>6</u>	<u>24,119,257</u>	<u>6</u>	<u>24,073,637</u>	<u>6</u>
	Non-operating income and expenses									
7100	Interest income	6(3)(8)(27) and 7	1,198,092	1	692,044	-	3,442,899	1	1,656,993	-
7010	Other income	6(8)(11)(12)(13)(28)	1,152,625	1	1,419,354	1	3,689,995	1	3,748,247	1
7020	Other gains and losses	6(2)(7)(8)(11)(15)(29)(37) and 12	( 685,531)	-	30,018	-	11,444,028	3	( 358,752)	-
7050	Finance costs	6(10)(11)(30)	( 969,121)	( 1)	( 654,448)	-	( 2,505,029)	( 1)	( 1,751,255)	-
7060	Share of profit of associates and joint ventures accounted for under equity method	6(9)	<u>756,735</u>	-	<u>884,576</u>	<u>1</u>	<u>2,008,523</u>	-	<u>2,163,078</u>	<u>1</u>
7000	Total non-operating income and expenses		<u>1,452,800</u>	<u>1</u>	<u>2,371,544</u>	<u>2</u>	<u>18,080,416</u>	<u>4</u>	<u>5,458,311</u>	<u>2</u>
7900	<b>Profit before income tax</b>		<u>10,933,227</u>	<u>7</u>	<u>11,368,590</u>	<u>8</u>	<u>42,199,673</u>	<u>10</u>	<u>29,531,948</u>	<u>8</u>
7950	Income tax expense	6(33)	( 2,491,185)	( 2)	( 2,903,939)	( 2)	( 15,489,797)	( 4)	( 7,162,622)	( 2)
8200	<b>Profit for the period</b>		<u>\$ 8,442,042</u>	<u>5</u>	<u>\$ 8,464,651</u>	<u>6</u>	<u>\$ 26,709,876</u>	<u>6</u>	<u>\$ 22,369,326</u>	<u>6</u>

(Continued)

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

Items	Notes	Three months ended September 30				Nine months ended September 30				
		2023		2022		2023		2022		
		AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
<b>Other comprehensive income (loss)</b>										
<b>Components of other comprehensive income (loss) that will not be reclassified to profit or loss</b>										
8316	Unrealized (loss) gain on valuation of investments in equity instruments measured at fair value through other comprehensive income	6(8)	(\$ 136,086)	-	(\$ 100,779)	-	\$ 56,266	-	(\$ 454,193)	-
8320	Share of other comprehensive (loss) income of associates and joint ventures accounted for under equity method - will not be reclassified to profit or loss		( 59,282)	-	31,125	-	7,211	-	( 308,565)	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(33)	( 6,581)	-	2,145	-	14,557	-	13,611	-
<b>Components of other comprehensive income (loss) that will be reclassified to profit or loss</b>										
8361	Financial statements translation differences of foreign operations		3,903,088	2	3,469,219	2	1,791,917	1	7,613,259	2
8367	Unrealized loss on valuation of investments in debt instruments measured at fair value through other comprehensive income, net	6(8)	( 13,926)	-	( 23,578)	-	( 10,541)	-	( 130,502)	-
8370	Share of other comprehensive loss of associates and joint ventures accounted for under equity method - will be reclassified to profit or loss		( 28,664)	-	( 127,223)	-	( 34,211)	-	( 405,965)	( 1)
8300	<b>Total other comprehensive income for the period</b>		<u>\$ 3,658,549</u>	<u>2</u>	<u>\$ 3,250,909</u>	<u>2</u>	<u>\$ 1,825,199</u>	<u>1</u>	<u>\$ 6,327,645</u>	<u>1</u>
8500	<b>Total comprehensive income for the period</b>		<u>\$ 12,100,591</u>	<u>7</u>	<u>\$ 11,715,560</u>	<u>8</u>	<u>\$ 28,535,075</u>	<u>7</u>	<u>\$ 28,696,971</u>	<u>7</u>
Profit attributable to:										
8610	Owners of the parent		\$ 5,568,688	3	\$ 5,526,345	4	\$ 16,774,091	4	\$ 14,612,992	4
8620	Non-controlling interest		<u>2,873,354</u>	<u>2</u>	<u>2,938,306</u>	<u>2</u>	<u>9,935,785</u>	<u>2</u>	<u>7,756,334</u>	<u>2</u>
	Net income		<u>\$ 8,442,042</u>	<u>5</u>	<u>\$ 8,464,651</u>	<u>6</u>	<u>\$ 26,709,876</u>	<u>6</u>	<u>\$ 22,369,326</u>	<u>6</u>
Comprehensive income attributable to:										
8710	Owners of the parent		\$ 8,765,753	5	\$ 9,084,081	6	\$ 18,865,783	5	\$ 21,385,595	5
8720	Non-controlling interest		<u>3,334,838</u>	<u>2</u>	<u>2,631,479</u>	<u>2</u>	<u>9,669,292</u>	<u>2</u>	<u>7,311,376</u>	<u>2</u>
	Total comprehensive income for the period		<u>\$ 12,100,591</u>	<u>7</u>	<u>\$ 11,715,560</u>	<u>8</u>	<u>\$ 28,535,075</u>	<u>7</u>	<u>\$ 28,696,971</u>	<u>7</u>
Earnings per share (in dollars)										
9750	Basic	6(34)	<u>\$ 0.98</u>		<u>\$ 0.97</u>		<u>\$ 2.95</u>		<u>\$ 2.57</u>	
9850	Diluted		<u>\$ 0.98</u>		<u>\$ 0.97</u>		<u>\$ 2.94</u>		<u>\$ 2.56</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)

	Notes	Equity attributable to owners of the parent									
		Retained Earnings					Other Equity Interest				
		Share capital - common stock	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	Total	Non-controlling interest	Total equity
<b>For the nine-month period ended September 30, 2022</b>											
		\$ 56,820,154	\$ 2,834,168	\$ 26,375,315	\$ 8,201,965	\$ 32,449,568	(\$ 11,347,334)	\$ 1,252,363	\$ 116,586,199	\$ 64,407,546	\$ 180,993,745
		-	-	-	-	14,612,992	-	-	14,612,992	7,756,334	22,369,326
	6(25)	-	-	-	-	-	8,069,700	(1,297,097)	6,772,603	(444,958)	6,327,645
		-	-	-	-	14,612,992	8,069,700	(1,297,097)	21,385,595	7,311,376	28,696,971
Distribution of 2021 net income											
		-	-	2,031,235	-	(2,031,235)	-	-	-	-	-
	6(24)	-	-	-	1,998,436	(1,998,436)	-	-	-	-	-
	6(24)	-	-	-	-	(15,341,442)	-	-	(15,341,442)	-	(15,341,442)
	6(23)	-	16,830	-	-	-	-	-	16,830	-	16,830
	6(23)(35)	-	(83,159)	-	-	-	-	-	(83,159)	(169,353)	(252,512)
	6(23)	-	313	-	-	-	-	-	313	-	313
	6(23)	-	(504)	-	-	-	-	-	(504)	-	(504)
		-	-	-	(387)	387	-	-	-	-	-
	6(8)	-	-	-	-	71,495	-	(71,495)	-	-	-
	6(8)	-	-	-	-	(1,768)	-	1,768	-	-	-
		-	-	-	-	-	-	-	-	(6,874,568)	(6,874,568)
		\$ 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
<b>For the nine-month period ended September 30, 2023</b>											
		\$ 56,820,154	\$ 2,730,532	\$ 28,406,550	\$ 10,199,821	\$ 31,744,946	(\$ 4,691,759)	\$ 492,835	\$ 125,703,079	\$ 66,491,875	\$ 192,194,954
		-	-	-	-	16,774,091	-	-	16,774,091	9,935,785	26,709,876
	6(25)	-	-	-	-	-	2,113,586	(21,894)	2,091,692	(266,493)	1,825,199
		-	-	-	-	16,774,091	2,113,586	(21,894)	18,865,783	9,669,292	28,535,075
Distribution of 2022 net income											
		-	-	1,866,649	-	(1,866,649)	-	-	-	-	-
	6(24)	-	-	-	(5,895,466)	5,895,466	-	-	-	-	-
	6(24)	-	-	-	-	(17,898,349)	-	-	(17,898,349)	-	(17,898,349)
	6(23)	-	14,811	-	-	-	-	-	14,811	-	14,811
	6(23)(35)	-	87,206	-	-	-	-	-	87,206	(494,844)	(407,638)
	6(23)	-	(1,601)	-	-	-	-	-	(1,601)	-	(1,601)
	6(24)	-	-	-	(435)	435	-	-	-	-	-
	6(8)	-	-	-	-	57,082	-	(57,082)	-	-	-
	6(37)	-	-	-	-	-	-	-	-	2,631,507	2,631,507
		-	-	-	-	-	-	-	-	(8,416,957)	(8,416,957)
		\$ 56,820,154	\$ 2,830,948	\$ 30,273,199	\$ 4,303,920	\$ 34,707,022	(\$ 2,578,173)	\$ 413,859	\$ 126,770,929	\$ 69,880,873	\$ 196,651,802

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

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

(Expressed in thousands of New Taiwan dollars)

	Notes	For the nine-month periods ended September 30,	
		2023	2022
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Profit before tax		\$ 42,199,673	\$ 29,531,948
Adjustments			
Adjustments to reconcile profit (loss)			
Gain on financial assets and liabilities at fair value through profit and loss	6(2)(29)	( 288,928 )	( 326,460 )
Expected credit loss (gain)	12	47,510	( 190 )
(Reversal of allowance) provision for inventory market price decline	6(6)	( 90,827 )	88,889
Gain on disposal of non-current assets held for sale	6(7)(29)	-	( 238,750 )
Gain on disposal of financial assets at fair value through other comprehensive income - debt instrument	6(8)	-	( 3,980 )
Share of profit of associates and joint ventures accounted for under equity method	6(9)	( 2,008,523 )	( 2,163,078 )
Gain on disposal of investments in subsidiaries	6(29)(37)	( 10,914,814 )	-
Depreciation on property, plant and equipment	6(10)	14,584,727	13,617,961
Loss on disposal of property, plant and equipment	6(29)	9,972	40,092
Depreciation on right-of-use assets	6(11)	12,379,229	11,051,778
Rent concessions income	6(11)(28)	-	( 86,708 )
Gain from lease modification	6(11)(29)	( 1,596,802 )	( 97,651 )
Depreciation on investment property	6(13)	269,667	212,754
Loss (gain) on disposal of investment property	6(29)	365	( 30,894 )
Loss on disposal of intangible assets	6(29)	117	-
Amortization	6(14)(31)	861,049	699,092
Gain on reversal of impairment loss on non-financial assets	6(15)(29)	( 276 )	( 188 )
Interest income	6(27)	( 3,442,899 )	( 1,656,993 )
Dividend income	6(28)	( 210,847 )	( 227,266 )
Finance costs	6(30)	2,505,029	1,751,255
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss		( 3,339,344 )	2,146,226
Notes receivable		348,515	( 539,399 )
Notes receivable - related parties		247	15
Accounts receivable		( 2,535,124 )	( 1,239,698 )
Accounts receivable - related parties		379,723	( 318,874 )
Other receivables		( 1,745,013 )	( 1,050,592 )
Inventories		8,069,884	1,843,886
Prepayments		( 375,447 )	( 306,442 )
Other current assets		( 149,275 )	368,413
Changes in operating liabilities			
Contract liabilities - current		( 4,455,548 )	( 8,591,310 )
Notes payable		144,548	( 676,941 )
Notes payable - related parties		( 15,989 )	( 25,974 )
Accounts payable		6,375,056	4,353,819
Accounts payable - related parties		437,299	173,764
Other payables		4,256,990	( 49,346 )
Advance receipts		( 152,410 )	( 64,052 )
Other current liabilities		( 14,256 )	20,747
Contract liabilities - non-current		32,116	124,962
Net defined benefit liabilities - non-current		( 190,792 )	( 548,299 )
Cash inflow generated from operations		61,374,602	47,782,516
Interest received		3,208,099	1,030,052
Dividends received		1,719,727	3,229,455
Interest paid		( 2,504,307 )	( 1,774,960 )
Income tax paid		( 7,077,997 )	( 6,083,946 )
Net cash flows from operating activities		<u>56,720,124</u>	<u>44,183,117</u>

(Continued)

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

(Expressed in thousands of New Taiwan dollars)

	Notes	For the nine-month periods ended September 30,	
		2023	2022
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Acquisition of financial assets at amortized cost - current		( \$ 7,380,218 )	( \$ 2,696,525 )
Repayment of principal at maturity from financial assets at amortized cost - current		9,865,775	11,627,176
Proceeds from financial assets at amortized cost - current		478,434	-
(Increase) decrease in other receivables - related parties	(	10,648 )	824
Proceeds from disposal of non-current assets held for sale	6(7)	-	567,842
(Increase) decrease in other current assets	(	136,765 )	16,470
Acquisition of financial assets at fair value through other comprehensive income - non-current	(	435,956 )	( 406,566 )
Proceeds from financial assets at fair value through other comprehensive income - non-current	6(8)	274,725	705,750
Acquisition of financial assets at amortized cost - non-current	(	10,446,033 )	( 12,221,678 )
Acquisition of investments accounted for under equity method	(	652 )	( 59,835 )
Cash paid for acquisition of property, plant and equipment	6(36)	( 17,695,950 )	( 13,384,611 )
Interest paid for acquisition of property, plant and equipment	6(10)(30)(36)	( 2,493 )	( 10,897 )
Cash received from disposal of property, plant and equipment	6(36)	1,096,652	316,309
Cash paid for acquisition of right-of-use assets	6(36)	( 750,372 )	-
Cash received from disposal of right-of-use assets	6(36)	1,502,954	-
Cash paid for acquisition of investment property	6(13)	( 45,645 )	( 2,783,799 )
Proceeds from disposal of investment property		-	39,580
Increase in intangible assets	6(14)	( 308,189 )	( 304,219 )
Increase in prepayment for equipment	(	1,746,746 )	( 1,919,113 )
Increase in guarantee deposits paid	(	185,107 )	( 83,069 )
Increase in other non-current assets	(	833,964 )	( 596,809 )
Cash paid for business combination	6(37)	( 23,696,478 )	-
Net cash flows used in investing activities	(	50,456,676 )	( 21,193,170 )
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Increase in short-term borrowings	6(38)	13,222,065	18,561,967
Increase (decrease) in short-term notes and bills payable	6(38)	11,153,288	( 4,505,306 )
Increase in corporate bonds payable	6(19)(38)	13,300,000	4,000,000
Decrease in corporate bonds payable	6(38)	( 5,900,000 )	( 5,000,000 )
Increase in long-term borrowings	6(38)	58,413,771	52,071,330
Decrease in long-term borrowings	6(38)	( 53,765,607 )	( 45,164,631 )
Payments of lease liabilities	6(38)	( 11,525,348 )	( 10,685,711 )
Increase in guarantee deposit received	6(38)	822,753	338,131
Increase in other non-current liabilities		243,376	75,363
Payments of unpaid cash dividends from previous year transferred to capital reserve	6(23)	( 1,601 )	( 504 )
Payment of cash dividends	6(24)	( 17,898,349 )	( 15,341,442 )
Cash paid for transaction with non-controlling interests	6(35)	( 407,638 )	( 225,736 )
Change in non-controlling interests	(	8,416,957 )	( 6,874,568 )
Net cash flows used in financing activities	(	760,247 )	( 12,751,107 )
Effect of foreign exchange rate changes on cash and cash equivalents		1,946,415	3,222,075
Net increase in cash and cash equivalents		7,449,616	13,460,915
Cash and cash equivalents at beginning of period	6(1)	96,986,253	80,837,880
Cash and cash equivalents at end of period	6(1)	\$ 104,435,869	\$ 94,298,795

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, 2023 AND 2022  
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

1. HISTORY AND ORGANIZATION

(1) Uni-President Enterprises Corp. (the “Company”) was incorporated as a company limited by shares under the provisions of the Company Law of the Republic of China (R.O.C.) in August 1967. The Company is primarily engaged in the manufacture, processing and sales of various soft drinks, food, animal feeds and flour. For more information regarding the manufacturing and trading activities the Company and its subsidiaries (the “Group”) are engaged in, refer to Note 4(3), ‘Basis of consolidation’.

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

2. THE DATE OF AUTHORIZATION FOR ISSUANCE OF THE CONSOLIDATED FINANCIAL STATEMENTS AND PROCEDURES FOR AUTHORIZATION

These consolidated financial statements were authorized for issuance by the Board of Directors on November 9, 2023.

3. APPLICATION OF NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS

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

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

<u>New Standards, Interpretations and Amendments</u>	<u>Effective date by International Accounting Standards Board (“IASB”)</u>
Amendments to IAS 1, ‘Disclosure of accounting policies’	January 1, 2023
Amendments to IAS 8, ‘Definition of accounting estimates’	January 1, 2023
Amendments to IAS 12, ‘Deferred tax related to assets and liabilities arising from a single transaction’	January 1, 2023
Amendments to IAS 12, ‘International tax reform - pillar two model rules’	May 23, 2023

Except for the following, the above standards and interpretations have no significant impact to the Group’s financial condition and financial performance based on the Group’s assessment.

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

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

(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 and will become effective from 2024 are as follows:

<u>New Standards, Interpretations and Amendments</u>	<u>Effective date by IASB</u>
Amendments to IFRS 16, 'Lease liability in a sale and leaseback'	January 1, 2024
Amendments to IAS 1, 'Classification of liabilities as current or non-current'	January 1, 2024
Amendments to IAS 1, 'Non-current liabilities with covenants'	January 1, 2024
Amendments to IAS 7 and IFRS 7, 'Supplier finance arrangements'	January 1, 2024

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
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 21, 'Lack of exchangeability'	January 1, 2025

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 MATERIAL ACCOUNTING POLICIES

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

(1) Compliance statement

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

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

(2) Basis of preparation

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

- (a) Financial assets and financial liabilities (including derivative instruments) at fair value through profit or loss.

- (b) Financial assets at fair value through other comprehensive income.  
(c) Defined benefit liabilities recognized based on the net amount of pension fund assets less present value of defined benefit obligation.

B. The preparation of financial statements in conformity with International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations as endorsed by the FSC (collectively referred herein as the “IFRSs”) requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Group’s accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in Note 5, ‘Critical accounting judgements, estimates and key sources of assumption uncertainty’.

(3) Basis of consolidation

A. Basis for preparation of consolidated financial statements:

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

B. Subsidiaries included in the consolidated financial statements:

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



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

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

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			September 30, 2023	December 31, 2022	September 30, 2022	
Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd. and its subsidiaries	Professional investment, etc.	100.00	100.00	100.00	(Note 1)
Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd. and its subsidiaries	Professional investment, etc.	100.00	100.00	100.00	(Note 1)
Cayman President Holdings Ltd.	PT. Uni President Indonesia	Sales of drinks and cosmetics, etc.	100.00	100.00	100.00	(Note 1) (Note 2)
Cayman President Holdings Ltd.	Uni-President Assets Holdings Ltd.	Professional investment, etc.	100.00	100.00	100.00	(Note 1)
Cayman President Holdings Ltd.	Uni-President Enterprises China Holdings Ltd. and its subsidiaries	Investment in food industry, etc.	72.65	72.38	72.38	(Note 2)
Cayman President Holdings Ltd.	Zhangjiagang President Nisshin Food Co., Ltd.	Manufacturing and sales of fats, feeds and flour	70.00	70.00	70.00	(Note 1)
Cayman President Holdings Ltd.	President Kikkoman Zhenji Foods Co., Ltd.	Manufacturing and sales of soy sauce	50.00	50.00	50.00	(Note 1) (Note 3)
Kai Yu Investment Co., Ltd.	Kai Yu (BVI) Investment Co., Ltd. and its subsidiaries	Investment in manufacturing business, etc.	100.00	100.00	100.00	(Note 1) (Note 5)
Kai Yu Investment Co., Ltd.	Tung Ang Enterprises Corp.	Sales of drinks, etc.	100.00	100.00	100.00	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			September 30, 2023	December 31, 2022	September 30, 2022	
Kai Yu Investment Co., Ltd.	Tung Guan Enterprises Co., Ltd.	Sales of livestock products	100.00	100.00	100.00	(Note 1)
Kai Nan Investment Co., Ltd.	Kai Ya Food Co., Ltd.	Manufacturing of food	100.00	100.00	100.00	(Note 1)
President Global Corp.	Ameripecc Inc.	Manufacturing of food	100.00	100.00	100.00	(Note 1)
Uni-President Dream Parks Corp.	Uni-Oao Travel Services Corp.	Tourist agency business	100.00	100.00	100.00	(Note 1)
President Fair Development Corp.	President Century Corp.	Development of specific professional area	100.00	100.00	100.00	(Note 1)
Nanlien International Corp.	Cayman Nanlien Holding Ltd. and its subsidiaries	Professional investment, etc.	100.00	100.00	100.00	(Note 1)
Nanlien International Corp.	Tun Hsiang Enterprises Corp., etc.	Trading, etc.	–	–	–	(Note 1) (Note 2) (Note 3) (Note 11)
Presicarre Corp.	Uni-Prosperity Insurance Broker Co., Ltd.	Insurance	100.00	100.00	100.00	(Note 1) (Note 4) (Note 6)
Presicarre Corp.	Uni-Prosperity Condominium Management and Maintenance Co., Ltd.	Apartment Management	100.00	100.00	100.00	(Note 1) (Note 4) (Note 7)
Presicarre Corp.	Uni-President Wellbeing Life Corp.	Retail	100.00	100.00	100.00	(Note 4) (Note 8)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			September 30, 2023	December 31, 2022	September 30, 2022	
Presicarre Corp.	Charng Yang Development Co., Ltd.	Real estate leasing	50.00	50.00	50.00	(Note 1) (Note 3) (Note 4)
President International Development Corp.	President (BVI) International Investment Holdings Ltd. and its subsidiaries	Investment in manufacturing business, etc.	100.00	100.00	100.00	(Note 1)
President International Development Corp.	Ton Yu Investment Corp.	Professional investments	100.00	100.00	100.00	(Note 1)
President International Development Corp.	President Life Sciences Co., Ltd.	Manufacture of chemical materials and instruments, etc.	100.00	100.00	100.00	(Note 1)
President International Development Corp.	President Property Corp.	Sales and lease of real estate property	100.00	100.00	100.00	(Note 1)
Tait Marketing & Distribution Co., Ltd.	Tait Distribution Service Co., Ltd.	Manufacture of various drinks	100.00	100.00	100.00	(Note 1)
Tait Marketing & Distribution Co., Ltd.	Tait (H.K) International Ltd. and its subsidiaries	International trade	100.00	100.00	100.00	(Note 1) (Note 9)
Tait Marketing & Distribution Co., Ltd.	Tait Marketing & Distribution (Shanghai) Co., Ltd.	Sales of food and soft drinks, etc.	100.00	–	–	(Note 1) (Note 9)
President Tokyo Corp.	President Tokyo Auto Leasing Corp.	Car rental	100.00	100.00	100.00	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			September 30, 2023	December 31, 2022	September 30, 2022	
President Tokyo Corp.	Uni-President Tc-Lease (Cayman) Corporation and its subsidiaries	Professional investments, etc.	-	100.00	100.00	(Note 1) (Note10)
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	(Note 1) (Note10)
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	—

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			September 30, 2023	December 31, 2022	September 30, 2022	
President Chain Store Corp.	Ren-Hui Investment Corp. and its subsidiaries	Professional investments	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	Capital Marketing Consultant Corp. and its subsidiaries	Enterprise management consultancy	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	Wisdom Distribution Services Corp. and its subsidiaries	Delivery of magazines, etc.	100.00	100.00	100.00	(Note 1)
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.,	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)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			September 30, 2023	December 31, 2022	September 30, 2022	
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)
President Chain Store Corp.	ICASH Corp.	Operation of electronic tickets and electronic related	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	Connection Labs Ltd.	Other software and network related	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	Uni-Wonder Corp.	Operation of coffee chain restaurant	100.00	100.00	100.00	(Note 2)
President Chain Store Corp.	Mech-President Co., Ltd. and its subsidiaries	Operation of gas stations and manufacture of elevators,	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)



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

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

(Note 2) Jointly owned by the Group.

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

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

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

(Note 6) The company was renamed on September 18, 2023 (Formerly named as "Carrefour Insurance Brokers Co., Ltd.").

(Note 7) The company was renamed on September 13, 2023 (Formerly named as "Carrefour Condominium Management and Maintenance Co., Ltd.").

(Note 8) The company was renamed on September 13, 2023 (Formerly named as "Wellcome Taiwan Co., Ltd.").

(Note 9) To integrate the Group's resources and enhance its operational performance, the Group restructured its investment structure in the third quarter of 2023 by transferring its 100% equity interest in Tait Marketing & Distribution (Shanghai) Co., Ltd. held by Tait (H.K) International Ltd. to Tait Marketing & Distribution Co., Ltd.

(Note 10) Liquidated during the six-month period ended June 30, 2023.

(Note 11) The percentage owned by the Group as of September 30, 2023, December 31, 2022 and September 30, 2022 were between 33.07%~100%.

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

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

E. Significant restrictions: None.

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

As of September 30, 2023, December 31, 2022 and September 30, 2022, the non-controlling interest of the Group amounted to \$69,880,873, \$66,491,875 and \$64,675,001, 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, 2023		December 31, 2022	
		Amount	Ownership (%)	Amount	Ownership (%)
President Chain Store Corp.	Taiwan	\$25,106,456	54.20%	\$24,741,261	54.20%
Uni-President Enterprises China Holdings Ltd.	China	15,941,997	27.35%	16,207,002	27.62%

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

Summarized financial information of the subsidiaries:

(a) President Chain Store Corp.

Balance sheets	President Chain Store Corp. (Consolidated)		
	September 30, 2023	December 31, 2022	September 30, 2022
Current assets	\$ 93,869,497	\$ 85,087,134	\$ 77,652,458
Non-current assets	160,326,038	148,122,666	145,315,159
Current liabilities	( 113,234,951)	( 97,709,081)	( 89,548,124)
Non-current liabilities	( 94,638,709)	( 89,852,636)	( 90,307,543)
Total net assets	<u>\$ 46,321,875</u>	<u>\$ 45,648,083</u>	<u>\$ 43,111,950</u>

<u>Statements of comprehensive income</u>	<u>For the three-month periods ended September 30,</u>	
	<u>2023</u>	<u>2022</u>
Revenue	\$ 82,531,464	\$ 75,846,879
Profit before income tax	\$ 4,549,307	\$ 3,948,073
Income tax expense	( 1,056,408)	( 810,501)
Net income	3,492,899	3,137,572
Other comprehensive income, net of tax	973,025	1,252,659
Total comprehensive income	\$ 4,465,924	\$ 4,390,231
Comprehensive income attributable to non-controlling interest	\$ 485,290	\$ 450,304
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>2023</u>	<u>2022</u>
Revenue	\$ 235,592,008	\$ 214,644,668
Profit before income tax	\$ 12,683,440	\$ 10,820,717
Income tax expense	( 2,832,346)	( 2,218,211)
Net income	9,851,094	8,602,506
Other comprehensive income, net of tax	1,412,432	2,448,588
Total comprehensive income	\$ 11,263,526	\$ 11,051,094
Comprehensive income attributable to non-controlling interest	\$ 1,532,829	\$ 1,284,975
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>2023</u>	<u>2022</u>
Net cash provided by operating activities	\$ 33,831,417	\$ 23,578,141
Net cash used in investing activities	( 22,319,116)	( 9,622,924)
Net cash used in financing activities	( 11,684,760)	( 17,807,251)
Effect of exchange rates changes on cash and cash equivalents	1,282,048	( 2,819,384)
Increase (decrease) in cash and cash equivalents	1,109,589	( 1,032,650)
Cash and cash equivalents at beginning of period	48,540,378	45,648,486
Cash and cash equivalents at end of period	\$ 49,649,967	\$ 44,615,836

(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, 2023 and 2022 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 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.

(6) Business combinations.

A. The Group uses the acquisition method to account for business combinations. The consideration transferred for an acquisition is measured as the fair value of the assets transferred, liabilities incurred or assumed and equity instruments issued at the acquisition date, plus the fair value of any assets and liabilities resulting from a contingent consideration arrangement. All acquisition-related costs are expensed as incurred. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair values at the acquisition date. For each business combination, the Group measures at the acquisition date components of non-controlling interests in the acquiree that are present ownership interests and entitle their holders to the proportionate share of the entity's net assets in the event of liquidation at either fair value or the present ownership instruments' proportionate share in the recognised amounts of the acquiree's identifiable net assets. All other non-controlling interests should be measured at the acquisition-date fair value.

B. The excess of the consideration transferred, the amount of any non-controlling interest in the acquiree and the fair value of any previous equity interest in the acquiree over the fair value of the identifiable assets acquired and the liabilities assumed is recorded as goodwill at the acquisition date. If the total of consideration transferred, non-controlling interest in the acquiree recognized and the fair value of previously held equity interest in the acquiree is less than the fair value of the identifiable assets acquired and the liabilities assumed, the difference is recognized directly in profit or loss on the acquisition date.

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

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

## 6. DETAILS OF SIGNIFICANT ACCOUNTS

### (1) Cash and cash equivalents

	<u>September 30, 2023</u>	<u>December 31, 2022</u>	<u>September 30, 2022</u>
Cash:			
Cash on hand	\$ 2,449,721	\$ 2,041,530	\$ 1,830,931
Checking deposits and demand deposits	<u>30,232,342</u>	<u>24,337,470</u>	<u>20,807,867</u>
	<u>32,682,063</u>	<u>26,379,000</u>	<u>22,638,798</u>
Cash equivalents:			
Time deposits	61,058,005	64,137,378	64,470,586
Short-term financial instruments	<u>10,695,801</u>	<u>6,469,875</u>	<u>7,189,411</u>
	<u>71,753,806</u>	<u>70,607,253</u>	<u>71,659,997</u>
	<u>\$ 104,435,869</u>	<u>\$ 96,986,253</u>	<u>\$ 94,298,795</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, 2023, December 31, 2022 and September 30, 2022 are described in Note 8, 'PLEDGED ASSETS'.

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

<u>Assets</u>	<u>September 30, 2023</u>	<u>December 31, 2022</u>	<u>September 30, 2022</u>
Current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Structured notes	\$ 6,632,646	\$ 4,451,630	\$ 4,015,645
Beneficiary certificates	2,272,159	1,591,545	2,878,772
Listed and emerging stocks	508,951	410,377	337,964
Unlisted and unemerging stocks	692,626	492,500	509,179
Forward foreign exchange contracts	1,145	1,964	38,766
Equity linked notes	<u>145,215</u>	<u>76,775</u>	<u>174,625</u>
	10,252,742	7,024,791	7,954,951
Valuation adjustment	<u>343,369</u>	<u>124,405</u>	<u>29,753</u>
	<u>\$ 10,596,111</u>	<u>\$ 7,149,196</u>	<u>\$ 7,984,704</u>

Assets	September 30, 2023	December 31, 2022	September 30, 2022
Non-current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Beneficiary certificates	\$ 4,943,633	\$ 4,246,075	\$ 4,580,579
Unlisted and unemerging stocks	1,360,141	1,473,687	1,456,594
Structured notes	-	-	1,338,548
	<u>6,303,774</u>	<u>5,719,762</u>	<u>7,375,721</u>
Valuation adjustment	<u>608,891</u>	<u>738,927</u>	<u>1,021,932</u>
	<u>\$ 6,912,665</u>	<u>\$ 6,458,689</u>	<u>\$ 8,397,653</u>

Liabilities	September 30, 2023	December 31, 2022	September 30, 2022
Current items:			
Financial liabilities mandatorily measured at fair value through profit or loss			
Forward foreign exchange contracts	<u>\$ 1,271</u>	<u>\$ 592</u>	<u>\$ -</u>

- 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 \$36,202, \$101,110, \$288,928 and \$326,460 for the three-month and nine-month periods ended September 30, 2023 and 2022 (listed as “Other gains and losses”), respectively.
- C. The Group entered into contracts relating to derivative financial assets which were not accounted for under hedge accounting. The information is listed below:

	September 30, 2023		
	Contract Amount (in thousands)	Contract Period	
Current items:			
Forward foreign exchange buying contract	USD 2,887	7. 2023~1. 2024	
Forward foreign exchange selling contract	USD 3,640	8. 2023~11. 2023	
Equity linked notes	USD 4,500	7. 2023~12. 2023	
	December 31, 2022		
	Contract Amount (in thousands)	Contract Period	
Current items:			
Forward foreign exchange buying contract	USD 12,024	11. 2022~6. 2023	
Forward foreign exchange selling contract	USD 10,468	11. 2022~2. 2023	
Equity linked notes	USD 2,500	8. 2022~4. 2023	

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

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, 2023, December 31, 2022 and September 30, 2022.
- E. Information relating to credit risk of financial assets at fair value through profit or loss is provided in Note 12(2), 'Financial instruments'.

(3) Financial assets at amortized cost

Items	September 30, 2023	December 31, 2022	September 30, 2022
Current items:			
Time deposits with a maturity of over three months	\$ 13,556,825	\$ 15,396,767	\$ 12,604,311
Financial bonds	763,405	307,100	1,270,000
Negotiable certificates of deposits	484,050	1,074,850	635,000
Bonds with repurchase agreement	66,592	36,192	140,548
	<u>\$ 14,870,872</u>	<u>\$ 16,814,909</u>	<u>\$ 14,649,859</u>
Non-current items:			
Time deposits with a maturity of over one year	\$ 24,683,041	\$ 15,723,912	\$ 20,837,493
Financial bonds	2,623,683	2,118,250	2,185,900
	<u>\$ 27,306,724</u>	<u>\$ 17,842,162</u>	<u>\$ 23,023,393</u>

- A. The Group recognized interest income in profit or loss on financial assets at amortized cost amounting to \$408,419, \$394,673, \$1,059,427 and \$978,957 for the three-month and nine-month periods ended September 30, 2023 and 2022, respectively.
- B. As of September 30, 2023, December 31, 2022 and September 30, 2022, without taking into account any collateral held or other credit enhancements, the maximum exposure to credit risk in respect of the amount that best represents the financial assets at amortized cost held by the Group was its book value.
- C. The Group has no financial assets at amortized cost pledged to others as of September 30, 2023, December 31, 2022 and September 30, 2022.
- D. Information relating to credit risk of financial assets at amortised cost is provided in Note 12(2). The counterparties of the Group's investments in certificates of deposits are financial institutions with high credit quality, so the Group expects that the probability of counterparty default is remote.

(4) Notes and accounts receivable

	<u>September 30, 2023</u>	<u>December 31, 2022</u>	<u>September 30, 2022</u>
Notes receivable	\$ 1,553,592	\$ 1,902,107	\$ 2,106,524
Less: Allowance for uncollectible accounts	( 14,604)	( 16,858)	( 16,473)
	<u>\$ 1,538,988</u>	<u>\$ 1,885,249</u>	<u>\$ 2,090,051</u>
Accounts receivable	\$ 21,698,395	\$ 19,006,463	\$ 19,566,347
Less: Allowance for uncollectible accounts	( 368,354)	( 346,968)	( 404,801)
	<u>\$ 21,330,041</u>	<u>\$ 18,659,495</u>	<u>\$ 19,161,546</u>

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

	<u>September 30, 2023</u>		<u>December 31, 2022</u>		<u>September 30, 2022</u>	
	<u>Notes receivable</u>	<u>Accounts receivable</u>	<u>Notes receivable</u>	<u>Accounts receivable</u>	<u>Notes receivable</u>	<u>Accounts receivable</u>
Within 30 days	\$ 478,269	\$15,139,323	\$ 495,982	\$13,037,475	\$ 521,850	\$13,228,546
31 to 60 days	314,032	4,151,698	341,559	3,650,911	432,200	3,704,454
61 to 90 days	277,833	1,652,004	267,878	1,454,500	450,300	1,575,384
91 to 180 days	368,114	421,891	618,385	534,095	626,934	590,881
Over 181 days	<u>115,344</u>	<u>333,479</u>	<u>178,303</u>	<u>329,482</u>	<u>75,240</u>	<u>467,082</u>
	<u>\$1,553,592</u>	<u>\$21,698,395</u>	<u>\$1,902,107</u>	<u>\$19,006,463</u>	<u>\$2,106,524</u>	<u>\$19,566,347</u>

B. As of September 30, 2023, December 31, 2022 and September 30, 2022, notes receivable and accounts receivable were all from contracts with customers. As of January 1, 2022, the balance of receivables from contracts with customers amounted to \$21,095,093.

C. As of September 30, 2023, December 31, 2022 and September 30, 2022, without taking into account any collateral held or other credit enhancements, the maximum exposure to credit risk in respect of the amount that best represents the Group's notes and accounts receivable was its book value.

D. The Group has no notes and accounts receivable pledged to others as collateral as of September 30, 2023, December 31, 2022 and September 30, 2022.

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

(5) Other receivables

	<u>September 30, 2023</u>	<u>December 31, 2022</u>	<u>September 30, 2022</u>
Other receivables	\$ 6,641,572	\$ 3,621,978	\$ 4,798,502
Interest receivable	2,362,399	2,127,599	1,997,959
Receivable from disposal of right-of-use assets	351,593	-	-
Receivable from disposal of property, plant and equipment	<u>163,550</u>	<u>-</u>	<u>-</u>
	9,519,114	5,749,577	6,796,461
Less: Allowance for uncollectible accounts	( 51,772)	( 37,586)	( 36,789)
	<u>\$ 9,467,342</u>	<u>\$ 5,711,991</u>	<u>\$ 6,759,672</u>

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



(6) Inventories

	<u>September 30, 2023</u>	<u>December 31, 2022</u>	<u>September 30, 2022</u>
Merchandise	\$ 29,816,302	\$ 23,879,139	\$ 19,790,196
Raw materials	8,336,814	11,807,839	10,139,422
Raw materials in transit	2,081,458	2,217,068	1,862,284
Supplies	2,333,478	2,650,150	2,424,260
Work in process	2,536,352	2,766,797	2,561,120
Finished goods	7,436,223	9,533,905	8,263,926
By-products	880	1,674	90
Land held for construction	996,292	986,383	979,465
Buildings and land held for sale	3,696	3,696	3,696
Transportation equipment held for sale	<u>49,059</u>	<u>68,175</u>	<u>40,029</u>
	53,590,554	53,914,826	46,064,488
Less: Allowance for price decline of inventories	<u>( 888,488)</u>	<u>( 982,427)</u>	<u>( 960,962)</u>
	<u>\$ 52,702,066</u>	<u>\$ 52,932,399</u>	<u>\$ 45,103,526</u>

The cost of inventories recognized as expense for the period:

	<u>For the three-month periods ended September 30,</u>	
	<u>2023</u>	<u>2022</u>
Cost of goods sold	\$ 110,436,089	93,906,181
Provision for inventory market price decline	14,165	43,680
Loss on discarding of inventory	506,765	462,324
Loss on physical inventory	109,802	98,207
Loss on production stoppages	348,022	404,756
Income from sale of scraps	<u>( 66,480)</u>	<u>( 96,000)</u>
Other operating costs	<u>314,575</u>	<u>1,620,636</u>
	<u>\$ 111,662,938</u>	<u>\$ 96,439,784</u>
	<u>For the nine-month periods ended September 30,</u>	
	<u>2023</u>	<u>2022</u>
Cost of goods sold	\$ 285,893,015	261,619,718
(Reversal of allowance) provision for inventory market price decline (Note)	<u>( 90,827)</u>	<u>88,889</u>
Loss on discarding of inventory	1,475,085	1,387,275
Loss on physical inventory	283,222	237,378
Loss on production stoppages	1,211,224	1,406,221
Income from sale of scraps	<u>( 229,608)</u>	<u>( 349,537)</u>
Other operating costs	<u>3,614,404</u>	<u>4,428,931</u>
	<u>\$ 292,156,515</u>	<u>\$ 268,818,875</u>

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

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

- A. In June 2022, the Board of Directors of the Company resolved to dispose three office floors and thirty parking lots of Uni-President International Tower to Universal Real Estate Development Co., Ltd., and Kung Ching International Development Co., Ltd.. Assets related to the aforementioned transactions were classified as non-current assets held for sale in June 2022. 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 (listed as “Other gains and losses”) was recognized.
- 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”).

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

<u>Items</u>	<u>September 30, 2023</u>	<u>December 31, 2022</u>	<u>September 30, 2022</u>
Equity instruments			
Listed stocks	\$ 3,359,002	\$ 3,123,235	\$ 3,063,089
Unlisted and unemerging stocks	<u>1,156,955</u>	<u>1,142,955</u>	<u>1,152,288</u>
	4,515,957	4,266,190	4,215,377
Valuation adjustment	( <u>118,819</u> )	( <u>109,267</u> )	( <u>571,213</u> )
	<u>4,397,138</u>	<u>4,156,923</u>	<u>3,644,164</u>
Debt instruments			
Beneficiary certificates	839,569	798,982	826,040
Valuation adjustment	( <u>118,503</u> )	( <u>102,316</u> )	( <u>123,252</u> )
	<u>721,066</u>	<u>696,666</u>	<u>702,788</u>
	<u>\$ 5,118,204</u>	<u>\$ 4,853,589</u>	<u>\$ 4,346,952</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 of September 30, 2023, December 31, 2022 and September 30, 2022.
- B. The Group disposed financial assets at fair value through other comprehensive income – equity instrument in the amount of \$274,725 and \$542,692 for the nine-month periods ended September 30, 2023 and 2022, respectively. This resulted in cumulative gain on disposal amounting to \$73,974 and \$91,952, which was reclassified from other equity to retained earnings for the nine-month periods ended September 30, 2023 and 2022, respectively, and the Company reclassified \$ – and (\$1,768) to retained earnings and \$57,082 and \$71,495 to retained earnings based on shareholdings of the Company for the nine-month periods ended September 30, 2023 and 2022, respectively.

- C. The Group disposed financial assets at fair value through other comprehensive income – debt instrument in the amount of \$ – and \$163,058 for the nine-month periods ended September 30, 2023 and 2022, respectively. This resulted in cumulative gain on disposal amounting to \$ – and \$3,980, which was reclassified from other equity to income (listed as “Other gains and losses”) for the nine-month periods ended September 30, 2023 and 2022, respectively.
- D. Amounts recognized in profit or loss and other comprehensive income in relation to the financial assets at fair value through other comprehensive income are listed below:

	<u>For the three-month periods ended September 30,</u>	
	<u>2023</u>	<u>2022</u>
<u>Equity instruments at fair value through other comprehensive income</u>		
Fair value change recognized in other comprehensive loss	(\$ <u>136,086</u> )	(\$ <u>100,779</u> )
Dividend income recognized in profit or loss	<u>\$ 25,244</u>	<u>\$ 43,635</u>
 <u>Debt instruments at fair value through other comprehensive income</u>		
Fair value change recognized in other comprehensive loss	(\$ <u>13,926</u> )	(\$ <u>23,578</u> )
Interest income recognized in profit or loss	<u>\$ 20,947</u>	<u>\$ 20,923</u>
	<u>For the nine-month periods ended September 30,</u>	
	<u>2023</u>	<u>2022</u>
<u>Equity instruments at fair value through other comprehensive income</u>		
Fair value change recognized in other comprehensive income (loss)	\$ <u>56,266</u>	(\$ <u>454,193</u> )
Dividend income recognized in profit or loss	<u>\$ 134,619</u>	<u>\$ 148,056</u>
 <u>Debt instruments at fair value through other comprehensive income</u>		
Fair value change recognized in other comprehensive loss	(\$ <u>10,541</u> )	(\$ <u>130,502</u> )
Interest income recognized in profit or loss	<u>\$ 59,373</u>	<u>\$ 53,026</u>

- E. As of September 30, 2023, December 31, 2022 and September 30, 2022, without taking into account any collateral held or other credit enhancements, the maximum exposure to credit risk in respect of the amount that best represents the financial assets at fair value through other comprehensive income held by the Group was its book value.
- F. The Group has no financial assets at fair value through other comprehensive income pledged to others as collateral as of September 30, 2023, December 31, 2022 and September 30, 2022.
- G. Information relating to credit risk of financial assets at fair value through other comprehensive income is provided in Note 12(2), ‘Financial instruments’.

(9) Investments accounted for under equity method

<u>Company name</u>	<u>September 30, 2023</u>	<u>December 31, 2022</u>	<u>September 30, 2022</u>
Associates:			
President Securities Corp. (Note 2)	\$ 10,825,150	\$ 10,173,144	\$ 10,067,106
Prince Housing and Development Corp. (Note 1)(Note 2)	3,260,243	3,321,171	3,283,408
Kuang Chuan Dairy Co., Ltd. (Note 2)	2,878,822	2,875,148	2,702,228
TTET Union Corp. (Note 2)	2,840,202	2,880,447	2,754,419
Yantai North Andre Juice Co., Ltd. (Note 1)	1,975,432	1,891,492	1,840,741
Weilih Food Industrial Co., Ltd. (Note 2)	1,305,869	1,350,759	1,302,268
Grand Bills Finance Corp. (Note 1)	1,159,120	1,120,461	1,055,066
Presicarre Corp. (Note 3)	-	5,813,691	6,190,766
Others (individually less than 2%) (Note 1)(Note 2)	<u>1,381,519</u>	<u>1,352,741</u>	<u>1,354,852</u>
	<u>25,626,357</u>	<u>30,779,054</u>	<u>30,550,854</u>
Joint ventures:			
China F&B Venture Investments	661,657	668,945	800,040
Wuhan Zijiang President Enterprise Co., Ltd.	620,825	626,041	617,443
Others (individually less than 2%)	<u>576,895</u>	<u>581,796</u>	<u>563,774</u>
	<u>1,859,377</u>	<u>1,876,782</u>	<u>1,981,257</u>
	<u>\$ 27,485,734</u>	<u>\$ 32,655,836</u>	<u>\$ 32,532,111</u>

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

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

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

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

(Note 3) On July 19, 2022, the Board 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, respectively. The transaction was completed as of June 30, 2023. Please refer to Note 6(37), 'Business combinations'.

A. Associates

(a) As of September 30, 2023, December 31, 2022 and September 30, 2022, the carrying amount of the Group's individually immaterial associates amounted to \$25,626,357, \$30,779,054 and \$30,550,854, respectively. The Group's share of the operating results are summarized below:

	For the three-month periods ended September 30,	
	2023	2022
Profit from continuing operations	\$ 729,747	\$ 859,663
Other comprehensive loss, net of tax	( 87,946)	( 96,098)
Total comprehensive income	<u>\$ 641,801</u>	<u>\$ 763,565</u>
	For the nine-month periods ended September 30,	
	2023	2022
Profit from continuing operations	\$ 1,924,295	\$ 2,117,950
Other comprehensive loss, net of tax	( 27,000)	( 714,530)
Total comprehensive income	<u>\$ 1,897,295</u>	<u>\$ 1,403,420</u>

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

	September 30, 2023	December 31, 2022	September 30, 2022
TTET Union Corp.	\$ 10,445,520	\$ 10,408,610	\$ 11,405,179
President Securities Corp.	9,380,905	7,829,929	7,381,582
Prince Housing and Development Corp.	2,322,973	2,278,912	2,419,988
Synergy ScienTech Corp.	546,566	529,600	452,038
	<u>\$ 22,695,964</u>	<u>\$ 21,047,051</u>	<u>\$ 21,658,787</u>

B. Joint venture

As of September 30, 2023, December 31, 2022 and September 30, 2022, the carrying amount of the Group's individually immaterial joint ventures amounted to \$1,859,377, \$1,876,782 and \$1,981,257, respectively. The Group's share of the operating results are summarized below:

	For the three-month periods ended September 30,	
	2023	2022
Profit from continuing operations	\$ 26,988	\$ 24,913
Other comprehensive income, net of tax	—	—
Total comprehensive income	<u>\$ 26,988</u>	<u>\$ 24,913</u>
	For the nine-month periods ended September 30,	
	2023	2022
Profit from continuing operations	\$ 84,228	\$ 45,128
Other comprehensive income, net of tax	—	—
Total comprehensive income	<u>\$ 84,228</u>	<u>\$ 45,128</u>

- C. For more information on investments accounted for under equity method pledged as collateral as of September 30, 2023, December 31, 2022 and September 30, 2022, refer to Note 8, 'PLEDGED ASSETS'.
- D. For the three-month and nine-month periods ended September 30, 2023 and 2022, the share of profit of associates and joint ventures accounted for under equity method was \$756,735, \$884,576, \$2,008,523 and \$2,163,078, respectively.
- E. For the nine-month periods ended September 30, 2023 and 2022, cash dividends from investments accounted for under equity method amounted to \$1,508,880 and \$3,002,189, respectively.

(10) Property, plant and equipment

	Land	Buildings	Machinery and utilities equipment		Transportation equipment	Leasehold improvements	Other equipment		Construction in progress	Total
			Owner-occupied	Lease			Owner-occupied	Lease		
<u>January 1, 2023</u>										
Cost	\$ 18,170,815	\$ 78,761,754	\$109,394,169	\$ 1,113,221	\$ 8,761,667	\$ 24,825,485	\$ 73,224,221	\$ 8,107,662	\$ 3,499,503	\$325,858,497
Accumulated depreciation	-	( 36,645,637)	( 85,324,781)	( 972,392)	( 6,087,277)	( 15,364,553)	( 52,108,926)	( 3,200,465)	-	( 199,704,031)
Accumulated impairment	( 3,932)	( 137,997)	( 87,012)	( 17,807)	( 23)	-	( 45,397)	-	-	( 292,168)
	<u>\$ 18,166,883</u>	<u>\$ 41,978,120</u>	<u>\$ 23,982,376</u>	<u>\$ 123,022</u>	<u>\$ 2,674,367</u>	<u>\$ 9,460,932</u>	<u>\$ 21,069,898</u>	<u>\$ 4,907,197</u>	<u>\$ 3,499,503</u>	<u>\$125,862,298</u>
<u>For the nine-month period ended September 30, 2023</u>										
At January 1	\$ 18,166,883	\$ 41,978,120	\$ 23,982,376	\$ 123,022	\$ 2,674,367	\$ 9,460,932	\$ 21,069,898	\$ 4,907,197	\$ 3,499,503	\$125,862,298
Additions	-	130,378	571,708	-	154,343	3,132,797	6,228,203	1,320,881	4,878,564	16,416,874
Depreciation charge	-	( 2,086,825)	( 3,867,953)	( 15,773)	( 483,372)	( 2,162,613)	( 5,087,728)	( 880,463)	-	( 14,584,727)
Disposals										
Cost	-	( 1,274,043)	( 1,144,932)	-	( 363,956)	( 923,881)	( 3,616,562)	( 101)	-	( 7,323,475)
Accumulated depreciation	-	440,118	1,101,720	-	320,650	732,108	3,456,452	99	-	6,051,147
Accumulated impairment	-	-	-	-	-	-	2,154	-	-	2,154
Reversal of (provision for) impairment loss	-	232	( 62)	-	-	-	-	-	-	170
Reclassification (Note)	1,036,565	462,674	837,648	( 28,153)	166,391	160,490	412,369	( 373,756)	( 683,765)	1,990,463
Acquired from business combinations	8,572,582	13,142,514	526,706	-	2,011	3,336,480	39	-	30,674	25,611,006
Net currency exchange differences	3,072	( 203,291)	( 109,987)	( 920)	1,677	15,627	40,275	( 2)	( 1,812)	( 255,361)
At September 30	<u>\$ 27,779,102</u>	<u>\$ 52,589,877</u>	<u>\$ 21,897,224</u>	<u>\$ 78,176</u>	<u>\$ 2,472,111</u>	<u>\$ 13,751,940</u>	<u>\$ 22,505,100</u>	<u>\$ 4,973,855</u>	<u>\$ 7,723,164</u>	<u>\$153,770,549</u>
<u>September 30, 2023</u>										
Cost	\$ 27,783,034	\$ 96,745,494	\$113,761,587	\$ 918,428	\$ 8,815,852	\$ 51,916,725	\$ 76,292,866	\$ 8,232,668	\$ 7,723,164	\$392,189,818
Accumulated depreciation	-	( 44,015,153)	( 91,777,252)	( 822,565)	( 6,343,718)	( 38,164,785)	( 53,744,261)	( 3,258,813)	-	( 238,126,547)
Accumulated impairment	( 3,932)	( 140,464)	( 87,111)	( 17,687)	( 23)	-	( 43,505)	-	-	( 292,722)
	<u>\$ 27,779,102</u>	<u>\$ 52,589,877</u>	<u>\$ 21,897,224</u>	<u>\$ 78,176</u>	<u>\$ 2,472,111</u>	<u>\$ 13,751,940</u>	<u>\$ 22,505,100</u>	<u>\$ 4,973,855</u>	<u>\$ 7,723,164</u>	<u>\$153,770,549</u>

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

	Land	Buildings	Machinery and utilities equipment		Transportation equipment	Leasehold improvements	Other equipment		Construction in progress	Total
			Owner-occupied	Lease			Owner-occupied	Lease		
<u>January 1, 2022</u>										
Cost	\$ 16,624,830	\$ 76,264,018	\$ 106,119,003	\$ 1,100,770	\$ 8,307,683	\$ 22,131,739	\$ 71,042,532	\$ 7,752,528	\$ 3,391,264	\$ 312,734,367
Accumulated depreciation	-	( 33,528,486)	( 80,717,759)	( 932,575)	( 5,765,602)	( 14,283,448)	( 51,565,070)	( 3,008,700)	-	( 189,801,640)
Accumulated impairment	( 3,932)	( 130,016)	( 84,308)	( 30,484)	( 21)	( 2,006)	( 98,790)	( 46)	-	( 349,603)
	<u>\$ 16,620,898</u>	<u>\$ 42,605,516</u>	<u>\$ 25,316,936</u>	<u>\$ 137,711</u>	<u>\$ 2,542,060</u>	<u>\$ 7,846,285</u>	<u>\$ 19,378,672</u>	<u>\$ 4,743,782</u>	<u>\$ 3,391,264</u>	<u>\$ 122,583,124</u>
<u>For the 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'.



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

	For the three-month periods ended September 30,	
	2023	2022
Amount capitalized		
Property, plant and equipment	\$ 2,153	\$ 3,303
Inventories	–	40
	<u>\$ 2,153</u>	<u>\$ 3,343</u>
Interest rate range	<u>1.01%~2.98%</u>	<u>0.67%~6.9%</u>
	For the nine-month periods ended September 30,	
	2023	2022
Amount capitalized		
Property, plant and equipment	\$ 2,493	\$ 10,897
Inventories	–	330
	<u>\$ 2,493</u>	<u>\$ 11,227</u>
Interest rate range	<u>1.01%~2.98%</u>	<u>0.67%~6.9%</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, 2023, December 31, 2022 and September 30, 2022, refer to Note 8, ‘PLEDGED ASSETS’.

(11) Leasing arrangements – lessee

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

	Carrying amount		
	September 30, 2023	December 31, 2022	September 30, 2022
Land	\$ 18,742,623	\$ 13,668,096	\$ 13,846,073
Buildings	103,811,664	82,422,769	81,682,892
Other equipment	857,896	868,747	863,381
	<u>\$ 123,412,183</u>	<u>\$ 96,959,612</u>	<u>\$ 96,392,346</u>

	For the three-month periods ended September 30,	
	2023	2022
	Depreciation charge	Depreciation charge
Land	\$ 403,812	\$ 134,929
Buildings	4,250,084	3,546,582
Other equipment	71,303	72,838
	<u>\$ 4,725,199</u>	<u>\$ 3,754,349</u>

	For the nine-month periods ended September 30,	
	2023	2022
	Depreciation charge	Depreciation charge
Land	\$ 686,869	\$ 401,586
Buildings	11,479,318	10,437,514
Other equipment	213,042	212,678
	<u>\$ 12,379,229</u>	<u>\$ 11,051,778</u>

C. For the three-month and nine-month periods ended September 30, 2023 and 2022, the additions and revaluations to right-of-use assets were \$6,523,986, \$7,167,190, \$17,155,895 and \$19,749,631, respectively. For more information regarding effect of business combinations, refer to Note 6(37), 'Business combinations'.

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

	For the three-month periods ended September 30,	
	2023	2022
<u>Items affecting profit or loss</u>		
Interest expense on lease liabilities	\$ 399,141	\$ 267,232
Expense on short-term lease contracts	305,464	200,526
Expense on leases of low-value assets	57,736	46,545
Expense on variable lease payments	180,648	108,502
Gain on sublease of right-of-use assets	( 287,195)	( 147,311)
Gain from lease modification	( 34,365)	( 21,226)

	For the nine-month periods ended September 30,	
	2023	2022
<u>Items affecting profit or loss</u>		
Interest expense on lease liabilities	\$ 946,144	\$ 779,847
Expense on short-term lease contracts	768,568	615,669
Expense on leases of low-value assets	151,001	127,466
Expense on variable lease payments	486,892	351,797
Gain on sublease of right-of-use assets	( 599,180)	( 420,125)
Gain from lease modification	( 1,596,802)	( 97,651)
Rental concessions income	-	( 86,708)

- E. In March 2023, the subsidiary of the Group, Hefei President Enterprises Co., Ltd., entered into a compensation agreement with the land banking center in Hefei City for the conveyance of the land. The transaction of property, plant and equipment and right-of-use assets related to the Compensation Agreement was completed in March 2023. The total contract price was \$2,580,505, and gain arising from lease modifications was recognized amounting to \$1,517,532 (listed as “Other gains and losses”). As of September 30, 2023, the amount of \$515,143 remains outstanding (listed as “Other receivables”).
- F. For the nine-month periods ended September 30, 2023 and 2022, the Group’s total cash outflow for leases was \$13,877,953 and \$12,560,490, respectively.
- G. The Group’s leases not yet commenced to which the lessee is committed are business premises for the lessees, and the lease liabilities undiscounted amount as of September 30, 2023, December 31, 2022 and September 30, 2022 was \$3,346,806, \$4,056,564 and \$3,456,790, respectively.
- H. The Group has applied the practical expedient to “Covid-19-related rent concessions” and recognized the gain from changes in lease payments arising from the rent concessions amounting to \$86,708 (listed as “Other income”) for the nine-month period ended September 30, 2022. There was no such situation for the nine-month period ended September 30, 2023.

(12) Leasing arrangements – lessor

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

	<u>For the three-month periods ended September 30,</u>	
	<u>2023</u>	<u>2022</u>
Rental income (Note)	<u>\$ 1,472,823</u>	<u>\$ 1,288,358</u>
Rental income arising from variable lease payments (Note)	<u>\$ 760,126</u>	<u>\$ 749,928</u>
	<u>For the nine-month periods ended September 30,</u>	
	<u>2023</u>	<u>2022</u>
Rental income (Note)	<u>\$ 3,078,697</u>	<u>\$ 2,812,712</u>
Rental income arising from variable lease payments (Note)	<u>\$ 2,186,987</u>	<u>\$ 1,863,042</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, 2023</u>	<u>December 31, 2022</u>	<u>September 30, 2022</u>
Within 1 year	\$ 4,090,723	\$ 2,878,147	\$ 2,865,298
1~2 years	2,126,394	1,537,698	1,524,704
2~3 years	1,273,211	919,825	890,134
3~4 years	796,847	589,577	598,678
4~5 years	654,266	551,633	548,271
Over 5 years	<u>3,652,183</u>	<u>3,754,641</u>	<u>3,878,618</u>
	<u>\$ 12,593,624</u>	<u>\$ 10,231,521</u>	<u>\$ 10,305,703</u>

(13) Investment property, net

	<u>Land</u>	<u>Buildings</u>	<u>Right-of-use assets</u>	<u>Total</u>
<u>January 1, 2023</u>				
Cost	\$17,432,199	\$10,981,985	\$ 786,596	\$29,200,780
Accumulated depreciation	-	( 4,338,038)	( 10,805)	( 4,348,843)
Accumulated impairment	( 1,885,496)	( 48,347)	-	( 1,933,843)
	<u>\$15,546,703</u>	<u>\$ 6,595,600</u>	<u>\$ 775,791</u>	<u>\$22,918,094</u>
<u>For the nine-month period ended September 30, 2023</u>				
At January 1	\$15,546,703	\$ 6,595,600	\$ 775,791	\$22,918,094
Additions	-	45,559	86	45,645
Depreciation	-	( 246,362)	( 23,305)	( 269,667)
Disposals – Cost	-	( 13,276)	-	( 13,276)
– Accumulated depreciation	-	12,911	-	12,911
Reversal of impairment loss	106	-	-	106
Reclassification (Note)	( 975,564)	67,712	-	( 907,852)
Acquired from business combinations	3,504,549	900,114	-	4,404,663
Net currency exchange differences	-	( 1,903)	-	( 1,903)
At September 30	<u>\$18,075,794</u>	<u>\$ 7,360,355</u>	<u>\$ 752,572</u>	<u>\$26,188,721</u>
<u>September 30, 2023</u>				
Cost	\$19,961,184	\$12,561,119	\$ 786,682	\$33,308,985
Accumulated depreciation	-	( 5,152,417)	( 34,110)	( 5,186,527)
Accumulated impairment	( 1,885,390)	( 48,347)	-	( 1,933,737)
	<u>\$18,075,794</u>	<u>\$ 7,360,355</u>	<u>\$ 752,572</u>	<u>\$26,188,721</u>

	<u>Land</u>	<u>Buildings</u>	<u>Right-of-use assets</u>	<u>Total</u>
<u>January 1, 2022</u>				
Cost	\$13,421,796	\$10,488,902	\$ -	\$23,910,698
Accumulated depreciation	-	( 4,212,606)	-	( 4,212,606)
Accumulated impairment	( 1,887,201)	( 48,379)	-	( 1,935,580)
	<u>\$11,534,595</u>	<u>\$ 6,227,917</u>	<u>\$ -</u>	<u>\$17,762,512</u>
<u>For the 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	-	( 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>

(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:

	<u>For the three-month periods ended September 30,</u>	
	<u>2023</u>	<u>2022</u>
Rental income from the lease of the investment property (Note)	<u>\$ 601,417</u>	<u>\$ 576,548</u>
Direct operating expenses arising from the investment property that generated income during the period	<u>\$ 211,870</u>	<u>\$ 134,817</u>
Direct operating expenses arising from the investment property that did not generate income during the period	<u>\$ 13,041</u>	<u>\$ 10,718</u>
	<u>For the nine-month periods ended September 30,</u>	
	<u>2023</u>	<u>2022</u>
Rental income from the lease of the investment property (Note)	<u>\$ 1,562,477</u>	<u>\$ 1,449,729</u>
Direct operating expenses arising from the investment property that generated income during the period	<u>\$ 588,334</u>	<u>\$ 583,002</u>
Direct operating expenses arising from the investment property that did not generate income during the period	<u>\$ 38,266</u>	<u>\$ 31,696</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, 2023, December 31, 2022 and September 30, 2022 ranged from \$48,950,202 to \$50,227,456, which were assessed based on the reports of independent appraisers. Valuations were made based on most recent transaction prices of similar and comparable properties, considering factors such as location, transaction scale, and purpose of use, etc., which were categorized within Level 3 in fair value hierarchy.
- C. The Group purchased agricultural land under the names of own-cultivators for other uses in the future. The use of the land has not yet been determined, as a result, such land was recognized as ‘Investment property, net.’
- D. For more information regarding the impairment of investment property, refer to Note 6(15), ‘Impairment on non-financial assets’.
- E. For more information regarding investment property pledged to others as of September 30, 2023, December 31, 2022 and September 30, 2022, refer to Note 8, ‘PLEGGED ASSETS’.

(14) Intangible assets

	<u>Licenses</u>	<u>Trademarks</u>	<u>Software</u>	<u>Goodwill</u>	<u>License agreement and customer lists</u>	<u>Expertise</u>	<u>Others</u>	<u>Total</u>
For the nine-month period ended September 30, 2023								
At January 1	\$ 438,580	\$ 3,307,957	\$ 669,733	\$ 3,325,893	\$ 6,554,094	\$ 1,907,869	\$ 476,706	\$ 16,680,832
Additions	-	2,698	304,718	-	-	-	773	308,189
Amortization	( 9,918)	( 160,042)	( 341,491)	-	( 206,197)	( 81,787)	( 61,614)	( 861,049)
Disposals	-	-	( 117)	-	-	-	-	( 117)
Acquired from business combinations	-	280,000	850,575	27,035,727	3,038,000	-	151,507	31,355,809
Net exchange differences	-	( 44,864)	1,733	( 12,778)	-	( 27,799)	( 1,555)	( 85,263)
At September 30	<u>\$ 428,662</u>	<u>\$ 3,385,749</u>	<u>\$ 1,485,151</u>	<u>\$ 30,348,842</u>	<u>\$ 9,385,897</u>	<u>\$ 1,798,283</u>	<u>\$ 565,817</u>	<u>\$ 47,398,401</u>
	<u>Licenses</u>	<u>Trademarks</u>	<u>Software</u>	<u>Goodwill</u>	<u>License agreement and customer lists</u>	<u>Expertise</u>	<u>Others</u>	<u>Total</u>
For the 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>

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

	For the three-month periods ended September 30,	
	2023	2022
Operating costs	\$ 18,002	\$ 17,455
Selling expenses	53,406	31,667
General and administrative expenses	297,704	186,195
Research and development expenses	57	13
	<u>\$ 369,169</u>	<u>\$ 235,330</u>
	For the nine-month periods ended September 30,	
	2023	2022
Operating costs	\$ 52,015	\$ 50,838
Selling expenses	114,343	88,569
General and administrative expenses	694,524	559,599
Research and development expenses	167	86
	<u>\$ 861,049</u>	<u>\$ 699,092</u>

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

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

(15) Impairment on non-financial assets

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

	For the three-month periods ended September 30,			
	2023		2022	
Items	Recognized in profit or loss	Recognized in other comprehensive income	Recognized in profit or loss	Recognized in other comprehensive income
Gain on reversal:				
Property, plant and equipment	<u>\$ 61</u>	<u>\$ –</u>	<u>\$ 59</u>	<u>\$ –</u>
	For the nine-month periods ended September 30,			
	2023		2022	
Items	Recognized in profit or loss	Recognized in other comprehensive income	Recognized in profit or loss	Recognized in other comprehensive income
Gain on reversal:				
Property, plant and equipment	\$ 170	\$ –	\$ 102	\$ –
Investment property	<u>106</u>	<u>–</u>	<u>86</u>	<u>–</u>
	<u>\$ 276</u>	<u>\$ –</u>	<u>\$ 188</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,			
	2023		2022	
	Recognized in profit or loss	Recognized in other comprehensive income	Recognized in profit or loss	Recognized in other comprehensive income
Feeds business	\$ 34	\$ -	\$ 59	\$ -
Pharmaceuticals business	27	-	-	-
	<u>\$ 61</u>	<u>\$ -</u>	<u>\$ 59</u>	<u>\$ -</u>

  

Segments	For the nine-month periods ended September 30,			
	2023		2022	
	Recognized in profit or loss	Recognized in other comprehensive income	Recognized in profit or loss	Recognized in other comprehensive income
Foods business	\$ 257	\$ -	\$ 188	\$ -
Feeds business	( 8)	-	-	-
Pharmaceuticals business	27	-	-	-
	<u>\$ 276</u>	<u>\$ -</u>	<u>\$ 188</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. Based on Group's assessment, an impairment was recognized for the goodwill due to the recoverable amount of all cash-generating units calculated using the value-in-use is less than the carrying amount for the year ended December 31, 2022. The key assumptions used for value-in-use calculations are described in Note 6(15), 'Impairment of non-financial assets' in the consolidated financial statements for the year ended December 31, 2022.

(16) Short-term borrowings

	<u>September 30, 2023</u>	<u>December 31, 2022</u>	<u>September 30, 2022</u>	<u>Collateral</u>
Unsecured bank borrowings	\$ 45,709,415	\$ 32,396,031	\$ 41,939,604	None
Secured bank borrowings	<u>837,000</u>	<u>867,076</u>	<u>1,152,425</u>	(Note)
	<u>\$ 46,546,415</u>	<u>\$ 33,263,107</u>	<u>\$ 43,092,029</u>	
Interest rate range	<u>1.08%~8.95%</u>	<u>1.00%~9.00%</u>	<u>0.70%~6.50%</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, 2023 and 2022, refer to Note 6(30), 'Finance costs'.

(17) Short-term notes and bills payable

	<u>September 30, 2023</u>	<u>December 31, 2022</u>	<u>September 30, 2022</u>	<u>Collateral</u>
Commercial papers payable	\$ 18,538,810	\$ 7,377,000	\$ 6,677,000	(Note)
Less: Unamortized discount	( 13,784)	( 5,262)	( 3,543)	
	<u>\$ 18,525,026</u>	<u>\$ 7,371,738</u>	<u>\$ 6,673,457</u>	
Interest rate range	<u>1.41%~2.69%</u>	<u>1.20%~2.64%</u>	<u>0.89%~2.50%</u>	

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

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

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

(18) Other payables

	<u>September 30, 2023</u>	<u>December 31, 2022</u>	<u>September 30, 2022</u>
Receipts under custody at convenience stores	\$ 12,845,546	\$ 10,245,214	\$ 8,903,118
Accrued salaries and bonuses	12,417,917	10,546,100	10,036,629
Advertising and promotion expenses payable	6,059,282	5,372,530	6,459,139
Employees' compensation and remuneration for directors and supervisors	2,571,991	3,018,744	2,533,950
Equipment and construction payable	2,579,936	3,861,505	2,200,046
Land payable	-	750,372	750,372
Others	26,991,190	21,884,486	21,331,824
	<u>\$ 63,465,862</u>	<u>\$ 55,678,951</u>	<u>\$ 52,215,078</u>

(19) Corporate bonds payable

	<u>September 30, 2023</u>	<u>December 31, 2022</u>	<u>September 30, 2022</u>	<u>Collateral</u>
Unsecured bonds payable	\$ 58,450,000	\$ 51,050,000	\$ 51,050,000	None
Less: Current portion of bonds payable	( 6,900,000)	( 5,900,000)	( 5,900,000)	
	<u>\$ 51,550,000</u>	<u>\$ 45,150,000</u>	<u>\$ 45,150,000</u>	

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

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

The bond interest is calculated on simple rate every year starting June 2014 based on the coupon rate.
  - (e) Repayment term:
    - (i) A Bond: the bonds are repayable starting June 2018 to June 2019 in two installments at the rate of 50% and 50%, respectively.
    - (ii) B Bond: the bonds are repayable starting June 2020 to June 2021 in two installments at the rate of 50% and 50%, respectively.
    - (iii) C Bond: the bonds are repayable starting June 2023 to June 2024 in two installments at the rate of 50% and 50%, respectively.
  - (f) Period:
    - (i) A Bond: 5 years, from June 23, 2014 to June 23, 2019
    - (ii) B Bond: 7 years, from June 23, 2014 to June 23, 2021
    - (iii) C Bond: 10 years, from June 23, 2014 to June 23, 2024
  - (g) Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.
- B. The Company issued unsecured ordinary bonds payable in May 2018. The significant terms of the bonds are as follows:
- (a) Total issue amount: \$7,500,000, including \$5,000,000 of A, \$2,500,000 of B
  - (b) Issue price: At par value of \$1,000 per bond
  - (c) Coupon rate:
    - (i) A Bond: the coupon rate is 0.85% per annum
    - (ii) B Bond: the coupon rate is 0.98% per annum
  - (d) Term of interest repayment: The bond interest is calculated on simple rate every year starting May 2018 based on the coupon rate.
  - (e) Repayment term:
    - (i) A Bond: the bonds are repayable in May 2023 upon maturity.
    - (ii) B Bond: the bonds are repayable in May 2025 upon maturity.
  - (f) Period:
    - (i) A Bond: 5 years, from May 16, 2018 to May 16, 2023
    - (ii) B Bond: 7 years, from May 16, 2018 to May 16, 2025
  - (g) Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.
- C. The Company issued unsecured ordinary bonds payable in November 2018. The significant terms of the bonds are as follows:

- (a) Total issue amount: \$2,250,000
  - (b) Issue price: At par value of \$1,000 per bond
  - (c) Coupon rate: 0.90%
  - (d) Term of interest repayment: The bond interest is calculated on simple rate every year starting November 2018 based on the coupon rate.
  - (e) Repayment term: The bonds are repayable starting November 2024 to November 2025 in two installments at the rate of 50% and 50%, respectively.
  - (f) Period: 7 years, from November 12, 2018 to November 12, 2025
  - (g) Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.
- D. The Company issued unsecured ordinary bonds payable in May 2019. The significant terms of the bonds are as follows:
- (a) Total issue amount: \$7,000,000, including \$4,000,000 of A, \$3,000,000 of B
  - (b) Issue price: At par value of \$1,000 per bond
  - (c) Coupon rate:
    - (i) A Bond: the coupon rate is 0.75% per annum
    - (ii) B Bond: the coupon rate is 0.83% per annum
  - (d) Term of interest repayment: The bond interest is calculated on simple rate every year starting May 2019 based on the coupon rate.
  - (e) Repayment term:
    - (i) A Bond: the bonds are repayable in May 2024 upon maturity.
    - (ii) B Bond: the bonds are repayable in May 2026 upon maturity.
  - (f) Period:
    - (i) A Bond: 5 years, from May 15, 2019 to May 15, 2024
    - (ii) B Bond: 7 years, from May 15, 2019 to May 15, 2026
  - (g) Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.
- E. The Company issued unsecured ordinary bonds payable in September 2019. The significant terms of the bonds are as follows:
- (a) Total issue amount: \$4,000,000, including \$2,000,000 of A, \$2,000,000 of B
  - (b) Issue price: At par value of \$1,000 per bond
  - (c) Coupon rate:
    - (i) A Bond: the coupon rate is 0.69% per annum
    - (ii) B Bond: the coupon rate is 0.73% per annum
  - (d) Term of interest repayment: The bond interest is calculated on simple rate every year starting September 2019 based on the coupon rate.
  - (e) Repayment term:
    - (i) A Bond: the bonds are repayable in September 2024 upon maturity.
    - (ii) B Bond: the bonds are repayable in September 2026 upon maturity.
  - (f) Period:
    - (i) A Bond: 5 years, from September 25, 2019 to September 25, 2024

- (ii) B Bond: 7 years, from September 25, 2019 to September 25, 2026
  - (g) Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.
- F. The Company issued unsecured ordinary bonds payable in April 2020. The significant terms of the bonds are as follows:
  - (a) Total issue amount: \$8,550,000, including \$4,200,000 of A, \$4,350,000 of B
  - (b) Issue price: At par value of \$1,000 per bond
  - (c) Coupon rate:
    - (i) A Bond: the coupon rate is 0.56% per annum
    - (ii) B Bond: the coupon rate is 0.59% per annum
  - (d) Term of interest repayment: The bond interest is calculated on simple rate every year starting April 2020 based on the coupon rate.
  - (e) Repayment term:
    - (i) A Bond: the bonds are repayable in April 2025 upon maturity.
    - (ii) B Bond: the bonds are repayable in April 2027 upon maturity.
  - (f) Period:
    - (i) A Bond: 5 years, from April 22, 2020 to April 22, 2025
    - (ii) B Bond: 7 years, from April 22, 2020 to April 22, 2027
  - (g) Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.
- G. The Company issued unsecured ordinary bonds payable in October 2020. The significant terms of the bonds are as follows:
  - (a) Total issue amount: \$3,000,000, including \$2,000,000 of A, \$1,000,000 of B
  - (b) Issue price: At par value of \$1,000 per bond
  - (c) Coupon rate:
    - (i) A Bond: the coupon rate is 0.50% per annum
    - (ii) B Bond: the coupon rate is 0.58% per annum
  - (d) Term of interest repayment: The bond interest is calculated on simple rate every year starting October 2020 based on the coupon rate.
  - (e) Repayment term:
    - (i) A Bond: the bonds are repayable in October 2025 upon maturity.
    - (ii) B Bond: the bonds are repayable starting October 2026 to October 2027 in two installments at the rate of 50% and 50%, respectively.
  - (f) Period:
    - (i) A Bond: 5 years, from October 14, 2020 to October 14, 2025
    - (ii) B Bond: 7 years, from October 14, 2020 to October 14, 2027
  - (g) Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.
- H. The Company issued unsecured ordinary bonds payable in December 2020. The significant terms of the bonds are as follows:
  - (a) Total issue amount: \$3,000,000
  - (b) Issue price: At par value of \$1,000 per bond

- (c) Coupon rate: 0.43%
  - (d) Term of interest repayment: The bond interest is calculated on simple rate every year starting December 2020 based on the coupon rate.
  - (e) Repayment term: the bonds are repayable starting December 2026 to December 2027 in two installments at the rate of 50% and 50%, respectively.
  - (f) Period: 7 years, from December 29, 2020 to December 29, 2027
  - (g) Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.
- I. The Company issued unsecured ordinary bonds payable in June 2021. The significant terms of the bonds are as follows:
- (a) Total issue amount: \$5,950,000, including \$2,950,000 of A, \$3,000,000 of B
  - (b) Issue price: At par value of \$1,000 per bond
  - (c) Coupon rate:
    - (i) A Bond: the coupon rate is 0.45% per annum
    - (ii) B Bond: the coupon rate is 0.53% per annum
  - (d) Term of interest repayment: The bond interest is calculated on simple rate every year starting June 2021 based on the coupon rate.
  - (e) Repayment term:
    - (i) A Bond: the bonds are repayable in June 2026 upon maturity.
    - (ii) B Bond: the bonds are repayable in June 2028 upon maturity.
  - (f) Period:
    - (i) A Bond: 5 years, from June 2, 2021 to June 2, 2026.
    - (ii) B Bond: 7 years, from June 2, 2021 to June 2, 2028.
  - (g) Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.
- J. The Company issued unsecured ordinary bonds payable in September 2021. The significant terms of the bonds are as follows:
- (a) Total issue amount: \$4,000,000, including \$2,500,000 of A, \$1,500,000 of B
  - (b) Issue price: At par value of \$1,000 per bond
  - (c) Coupon rate:
    - (i) A Bond: the coupon rate is 0.52% per annum
    - (ii) B Bond: the coupon rate is 0.56% per annum
  - (d) Term of interest repayment: The bond interest is calculated on simple rate every year starting September 2021 based on the coupon rate.
  - (e) Repayment term:
    - (i) A Bond: the bonds are repayable starting September 2027 to September 2028 in two installments at the rate of 50% and 50%, respectively.
    - (ii) B Bond: the bonds are repayable starting September 2030 to September 2031 in two installments at the rate of 50% and 50%, respectively.
  - (f) Period:

- (i) A Bond: 7 years, from September 28, 2021 to September 28, 2028.
  - (ii) B Bond: 10 years, from September 28, 2021 to September 28, 2031.
- (g) Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.
- K. The Company issued unsecured ordinary bonds payable in September 2022. The significant terms of the bonds are as follows:
  - (a) Total issue amount: \$4,000,000, including \$3,300,000 of A, \$700,000 of B
  - (b) Issue price: At par value of \$1,000 per bond
  - (c) Coupon rate:
    - (i) A Bond: the coupon rate is 1.5% per annum
    - (ii) B Bond: the coupon rate is 1.6% per annum
  - (d) Term of interest repayment: The bond interest is calculated on simple rate every year starting September 2022 based on the coupon rate.
  - (e) Repayment term:
    - (i) A Bond: the bonds are repayable in September 2027 upon maturity.
    - (ii) B Bond: the bonds are repayable in September 2029 upon maturity.
  - (f) Period:
    - (i) A Bond: 6 years, from September 14, 2022 to September 14, 2027.
    - (ii) B Bond: 7 years, from September 14, 2022 to September 14, 2029.
  - (g) Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.
- L. The Company issued unsecured ordinary bonds payable in April 2023. The significant terms of the bonds are as follows:
  - (a) Total issue amount: \$7,300,000, including \$4,800,000 of A, \$2,500,000 of B
  - (b) Issue price: At par value of \$1,000 per bond
  - (c) Coupon rate:
    - (i) A Bond: the coupon rate is 1.53% per annum
    - (ii) B Bond: the coupon rate is 1.62% per annum
  - (d) Term of interest repayment: The bond interest is calculated on simple rate every year starting April 2023 based on the coupon rate.
  - (e) Repayment term:
    - (i) A Bond: the bonds are repayable in April 2028 upon maturity.
    - (ii) B Bond: the bonds are repayable in April 2030 upon maturity.
  - (f) Period:
    - (i) A Bond: 5 years, from April 18, 2023 to April 18, 2028.
    - (ii) B Bond: 7 years, from April 18, 2023 to April 18, 2030.
  - (g) Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.
- M. The Company issued unsecured ordinary bonds payable in July 2023. The significant terms of the bonds are as follows:
  - (a) Total issue amount: \$6,000,000

- (b) Issue price: At par value of \$1,000 per bond  
(c) Coupon rate: 1.55%  
(d) Term of interest repayment: The bond interest is calculated on simple rate every year starting July 2023 based on the coupon rate.  
(e) Repayment term: The bonds are repayable starting July 2027 to July 2028 in two installments at the rate of 50% and 50%, respectively.  
(f) Period: 5 years, from July 20, 2023 to July 20, 2028  
(g) Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.

(20) Long-term borrowings

	<u>September 30, 2023</u>	<u>December 31, 2022</u>	<u>September 30, 2022</u>	<u>Collateral</u>
Unsecured bank borrowings	\$ 26,282,007	\$ 23,464,558	\$ 20,365,556	None
Secured bank borrowings	556,577	672,032	653,960	(Note)
Revolving credit facility	<u>2,000,000</u>	<u>—</u>	<u>—</u>	None
	28,838,584	24,136,590	21,019,516	
Less: Current portion of long-term borrowings	( 624,437)	( 1,130,050)	( 1,010,977)	
Less: Unamortized discount	( <u>1,256</u> )	<u>—</u>	<u>—</u>	
	<u>\$ 28,212,891</u>	<u>\$ 23,006,540</u>	<u>\$ 20,008,539</u>	
Range of maturity dates	<u>11. 2023~9. 2033</u>	<u>5. 2023~4. 2026</u>	<u>11. 2022~4. 2026</u>	
Range of interest rates	<u>1. 35%~6. 18%</u>	<u>1. 16%~11. 35%</u>	<u>0. 92%~6. 90%</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, 2023 and 2022, refer to Note 6(30), 'Finance costs'.



(21) Pensions

A. The Group has a defined benefit pension plan in accordance with the Labor Standards Law, covering all regular employees' service years prior to the enforcement of the Labor Pension Act on July 1, 2005 and service years thereafter of employees who chose to continue to be subject to the pension mechanism under the Law. Under the defined benefit pension plan, two units are accrued for each year of service for the first 15 years and one unit for each additional year thereafter, subject to a maximum of 45 units. Pension benefits are based on the number of units accrued and the average monthly salaries and wages of the last 6 months prior to retirement. The Group contributes monthly an amount equal to 2%~15% of the employees' monthly salaries and wages to the retirement fund deposited with Bank of Taiwan, the trustee, under the name of the independent retirement fund committee. Also, the Group would assess the balance in the aforementioned labor pension reserve account by December 31 every year. If the account balance is not enough to pay the pension calculated by the aforementioned method to the employees expected to qualify for retirement in the following year, the Group will make contribution for the deficit by end of March next year. Certain overseas subsidiaries of the Group adopt relative contribution plan in accordance with their respective local laws and local pension regulations. Related information is shown below:

(a) For the aforementioned pension plan, the Group recognized pension costs of \$62,976, \$59,262, \$173,468 and \$182,664 for the three-month and nine-month periods ended September 30, 2023 and 2022, respectively.

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

B. Effective July 1, 2005, the Group has established a defined contribution pension plan (the "New Plan") under the Labour Pension Act, covering all regular employees with R.O.C. nationality. Under the New Plan, the Group contributes monthly an amount based on 6% of the employees' monthly salaries and wages to the employees' individual pension accounts at the Bureau of Labour Insurance. The benefits accrued are paid monthly or in lump sum upon termination of employment. The subsidiaries in mainland China are subject to the government sponsored defined contribution plan. Monthly contributions to an independent fund administered by the government in accordance with the pension regulations in the People's Republic of China are based on a fixed percentage of employees' monthly salaries and wages. Other than the monthly contributions, the Group has no further obligations. The pension costs under the defined contribution pension plans of the Group for the three-month and nine-month periods ended September 30, 2023 and 2022 were \$1,010,363, \$879,425, \$2,803,004 and \$2,564,423, 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>2023</u>	<u>2022</u>
Beginning and ending balance	<u>5, 682, 015</u>	<u>5, 682, 015</u>

B. As of September 30, 2023, the Company's authorized capital was \$60,000,000, and the paid-in capital was \$56,820,154, consisting of 5,682,015 thousand shares of ordinary stock, with a par value of \$10 (in dollars) per share. All proceeds from shares issued have been collected.

(23) Capital reserves

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

B. Movements of the Company's capital reserves for the nine-month periods ended September 30, 2023 and 2022 are as follows:

	<u>Share premium</u>	<u>Difference between the acquisition or disposal price and carrying amount of subsidiaries</u>	<u>Share of change in net equity of associates and joint ventures accounted for under equity method</u>	<u>Others</u>	<u>Total</u>
January 1, 2023	\$ 438,468	\$ 1,671,157	\$ 437,445	\$ 183,462	\$ 2,730,532
Adjustment for change in capital reserve of investee companies	-	-	14,945	( 134)	14,811
Transactions with non-controlling interests of subsidiaries	-	87,206	-	-	87,206
Payments of unpaid cash dividends from previous year transferred to capital reserve	-	-	-	( 1,601)	( 1,601)
September 30, 2023	<u>\$ 438,468</u>	<u>\$ 1,758,363</u>	<u>\$ 452,390</u>	<u>\$ 181,727</u>	<u>\$ 2,830,948</u>

	<u>Share premium</u>	<u>Difference between the acquisition or disposal price and carrying amount of subsidiaries</u>	<u>Share of change in net equity of associates and joint ventures accounted for under equity method</u>	<u>Others</u>	<u>Total</u>
January 1, 2022	\$ 438,468	\$ 1,802,077	\$ 419,162	\$ 174,461	\$ 2,834,168
Adjustment for change in capital reserve of investee companies	-	-	16,830	-	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>

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

(24) Retained earnings

- A. Pursuant to the amended R.O.C. Company Law, the current year's after-tax earnings should be used initially to cover any accumulated deficit; thereafter 10% of the remaining earnings should be set aside as legal reserve until the balance of legal reserve is equal to that of paid-in capital. The legal reserve shall be exclusively used to cover accumulated deficit, to issue new stocks or distribute cash to shareholders in proportion to their share ownership. The use of legal reserve for the issuance of stocks or cash dividends to shareholders in proportion to their share ownership is permitted provided that the balance of such reserve exceeds 25% of the Company's paid-in capital.
- B. Since the Company is in a changeable industry environment and the life cycle of the Company is in a stable growth, the appropriation of earnings should consider fund requirements and capital budgets to decide how much earnings will be kept or distributed and how much cash dividends will be distributed. According to the Company's Articles of Incorporation, 10% of the annual net income, after offsetting any loss of prior years and paying all taxes and dues, shall be set aside as legal reserve. And set aside or reverse special reserve in accordance with related laws, the remaining net income and the unappropriated retained earnings from prior years can be distributed in accordance with a resolution passed during a meeting of the Board of Directors and approved at the stockholders' meeting. Of the amount to be distributed by the Company, stockholders' bonuses shall comprise 50% to 100% of the unappropriated retained earnings, and the percentage of cash dividends shall not be less than 30% of dividends distributed.
- C. In accordance with the regulations, the Company shall set aside special reserve from the debit balance on other equity items at the balance sheet date before distributing earnings. When debit balance on other equity items is reversed subsequently, the reversed amount could be included in the distributable earnings. For the nine-month periods ended September 30, 2023 and 2022, the aforementioned (reversal of) appropriation for special reserve amounted to (\$5,895,466) and \$1,998,436, respectively.
- D. The amounts previously set aside by the Company as special reserve on initial application of IFRSs in accordance with Jin-Guan-Zheng-Fa-Zi Letter No. 1010012865, dated April 6, 2012, shall be reversed proportionately when the relevant assets are used, disposed of or reclassified subsequently. For the nine-month periods ended September 30, 2023 and 2022, the aforementioned reversal of special reserve amounted to \$435 and \$387, respectively. As of September 30, 2023, the balance of special reserve that was set aside on initial application of IFRSs was \$3,897,087.
- E. 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. On June 28, 2023, the shareholders during their meeting resolved the distribution of dividends from 2022 earnings in the amount of \$17,898,349, constituting \$3.15 (in dollars) per share as cash dividends.

F. In accordance with relevant laws and regulations of R.O.C., the long-term equity investment accounted for using equity method – President Securities Corp. has set aside a special reserve for trading losses and default losses from the annual post tax profit. The special reserve shall not be used for any other purpose except for covering the losses of President Securities Corp. or, when the special reserve reaches 50% of the amount of paid-in capital, 50% of the special reserve may be used for capitalization. As of September 30, 2023, the Group recognized special reserve of \$105,429 in accordance with IAS 28, “Investments in Associates and Joint Ventures”.

(25) Other equity items

	<u>For the nine-month period ended September 30, 2023</u>		
	<u>Currency translation difference</u>	<u>Unrealized gains or losses on valuation</u>	<u>Total</u>
January 1, 2023	(\$ 4,691,759)	\$ 492,835	(\$ 4,198,924)
Currency translation differences			
— Group	2,105,786	-	2,105,786
— Associates	7,800	-	7,800
Valuation adjustment and reclassification			
— Group	-	( 50,971)	( 50,971)
— Associates	-	( 28,005)	( 28,005)
September 30, 2023	<u>(\$ 2,578,173)</u>	<u>\$ 413,859</u>	<u>(\$ 2,164,314)</u>
	<u>For the nine-month period ended September 30, 2022</u>		
	<u>Currency translation difference</u>	<u>Unrealized gains or losses on valuation</u>	<u>Total</u>
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>

(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:

	<u>For the three-month period ended September 30, 2023</u>		
	<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	\$ 48,867,330	\$ 49,596,667	\$ 39,451,823
— Over time	220,228	254,471	4,987,879
	<u>\$ 49,087,558</u>	<u>\$ 49,851,138</u>	<u>\$ 44,439,702</u>
	<u>Packaging and containers segments</u>	<u>Other segments</u>	<u>Total</u>
Timing of revenue recognition			
— At a point in time	\$ 3,909,093	\$ 17,502,868	\$ 159,327,781
— Over time	—	255,937	5,718,515
	<u>\$ 3,909,093</u>	<u>\$ 17,758,805</u>	<u>\$ 165,046,296</u>
	<u>For the three-month period ended September 30, 2022</u>		
	<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 nine-month period ended September 30, 2023

	Foods and feeds segments	Convenience stores segments	Circulation and distribution segments
Timing of revenue recognition			
— At a point in time	\$ 136,921,130	\$ 140,795,078	\$ 76,397,456
— Over time	<u>558,606</u>	<u>758,356</u>	<u>13,114,119</u>
	<u>\$ 137,479,736</u>	<u>\$ 141,553,434</u>	<u>\$ 89,511,575</u>
	Packaging and containers segments	Other segments	Total
Timing of revenue recognition			
— At a point in time	\$ 14,582,184	\$ 49,896,047	\$ 418,591,895
— Over time	<u>-</u>	<u>825,370</u>	<u>15,256,451</u>
	<u>\$ 14,582,184</u>	<u>\$ 50,721,417</u>	<u>\$ 433,848,346</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	<u>542,004</u>	<u>668,035</u>	<u>12,299,627</u>
	<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	<u>-</u>	<u>733,950</u>	<u>14,243,616</u>
	<u>\$ 23,715,005</u>	<u>\$ 47,249,326</u>	<u>\$ 396,497,245</u>



## B. Contract liabilities

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

	<u>September 30, 2023</u>	<u>December 31, 2022</u>	<u>September 30, 2022</u>	<u>January 1, 2022</u>
Advance receipts for sales of products	\$ 3,155,788	\$ 8,195,253	\$ 3,893,187	\$ 12,580,547
Advance receipts for gift certificates and gift cards	8,070,696	4,598,978	4,492,709	4,599,304
Customer loyalty programmes	2,412,062	1,223,582	1,311,630	977,909
Members' deposits	924,340	888,700	875,231	843,002
Franchise fee	487,710	441,384	424,425	405,485
Others	314,912	285,592	306,764	364,047
	<u>\$ 15,365,508</u>	<u>\$ 15,633,489</u>	<u>\$ 11,303,946</u>	<u>\$ 19,770,294</u>
	<u>September 30, 2023</u>	<u>December 31, 2022</u>	<u>September 30, 2022</u>	<u>January 1, 2022</u>
Current	\$ 14,739,217	\$ 15,039,314	\$ 10,629,965	\$ 19,221,275
Non-current	626,291	594,175	673,981	549,019
	<u>\$ 15,365,508</u>	<u>\$ 15,633,489</u>	<u>\$ 11,303,946</u>	<u>\$ 19,770,294</u>

(b) Revenue recognized that was included in the contract liability balance at the beginning of the three-month and nine-month periods ended September 30, 2023 and 2022 were \$524,738, \$515,787, \$12,498,829 and \$17,529,830, respectively.

### (27) Interest income

	<u>For the three-month periods ended September 30,</u>	
	<u>2023</u>	<u>2022</u>
Interest income from bank deposits	\$ 768,726	\$ 276,448
Interest income from financial assets measured at amortized cost	408,419	394,673
Interest income from financial assets at fair value through other comprehensive income	20,947	20,923
	<u>\$ 1,198,092</u>	<u>\$ 692,044</u>
	<u>For the nine-month periods ended September 30,</u>	
	<u>2023</u>	<u>2022</u>
Interest income from bank deposits	\$ 2,324,099	\$ 625,010
Interest income from financial assets measured at amortized cost	1,059,427	978,957
Interest income from financial assets at fair value through other comprehensive income	59,373	53,026
	<u>\$ 3,442,899</u>	<u>\$ 1,656,993</u>

(28) Other income

	<u>For the three-month periods ended September 30,</u>	
	<u>2023</u>	<u>2022</u>
Rental income	\$ 231, 373	\$ 223, 443
Dividend income	52, 296	59, 435
Government grants income	109, 106	154, 968
Other income	759, 850	981, 508
	<u>\$ 1, 152, 625</u>	<u>\$ 1, 419, 354</u>
	<u>For the nine-month periods ended September 30,</u>	
	<u>2023</u>	<u>2022</u>
Rental income	\$ 671, 893	\$ 648, 335
Dividend income	210, 847	227, 266
Government grants income	462, 226	516, 412
Rental concessions income	–	86, 708
Other income	2, 345, 029	2, 269, 526
	<u>\$ 3, 689, 995</u>	<u>\$ 3, 748, 247</u>

(29) Other gains and losses

	<u>For the three-month periods ended September 30,</u>	
	<u>2023</u>	<u>2022</u>
(Loss) gain on disposal of property, plant and equipment	(\$ 13, 741)	\$ 1, 294
Gain on disposal of non-current assets held for sale	–	234, 030
(Loss) gain on disposal of investment property	( 357)	1, 387
Loss on disposal of intangible assets	( 117)	–
Gain on disposal of investment	–	253
Gain from lease modification	34, 365	21, 226
Net currency exchange gain	38, 339	89, 083
Net gain on financial assets and liabilities at fair value through profit or loss	36, 202	101, 110
Gain on reversal of impairment loss on non-financial assets	61	59
Other losses	( 780, 283)	( 418, 424)
	<u>(\$ 685, 531)</u>	<u>\$ 30, 018</u>

	<u>For the nine-month periods ended September 30,</u>	
	<u>2023</u>	<u>2022</u>
Loss on disposal of property, plant and equipment	(\$ 9,972)	(\$ 40,092)
Gain on disposal of non-current assets held for sale	-	238,750
(Loss) gain on disposal of investment property	( 365)	30,894
Loss on disposal of intangible assets	( 117)	-
Gain on disposal of investment	10,914,814	3,980
Gain from lease modification	1,596,802	97,651
Net currency exchange gain	163,258	127,390
Net gain on financial assets and liabilities at fair value through profit or loss	288,928	326,460
Gain on reversal of impairment loss on non-financial assets	276	188
Other losses	( 1,509,596)	( 1,143,973)
	<u>\$ 11,444,028</u>	<u>(\$ 358,752)</u>

(30) Finance costs

	<u>For the three-month periods ended September 30,</u>	
	<u>2023</u>	<u>2022</u>
Interest expense:		
Bank borrowings	\$ 572,133	\$ 390,559
Interest expense on lease liabilities	399,141	267,232
Less: Capitalization of qualifying assets	( 2,153)	( 3,343)
	<u>\$ 969,121</u>	<u>\$ 654,448</u>
	<u>For the nine-month periods ended September 30,</u>	
	<u>2023</u>	<u>2022</u>
Interest expense:		
Bank borrowings	\$ 1,561,378	\$ 982,635
Interest expense on lease liabilities	946,144	779,847
Less: Capitalization of qualifying assets	( 2,493)	( 11,227)
	<u>\$ 2,505,029</u>	<u>\$ 1,751,255</u>

(31) Expenses by nature

	For the three-month period ended September 30, 2023		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Employee benefit expenses	\$ 5,762,344	\$ 13,929,715	\$ 19,692,059
Depreciation charges on property, plant and equipment	\$ 2,418,804	\$ 2,774,710	\$ 5,193,514
Depreciation charges on right-of-use assets	\$ 375,196	\$ 4,349,402	\$ 4,724,598
Depreciation charges on investment property	\$ -	\$ 73,061	\$ 73,061
Amortization of intangible assets	\$ 18,002	\$ 351,167	\$ 369,169
	For the three-month period ended September 30, 2022		
	<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
	For the nine-month period ended September 30, 2023		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Employee benefit expenses	\$ 16,703,078	\$ 37,139,243	\$ 53,842,321
Depreciation charges on property, plant and equipment	\$ 7,522,510	\$ 7,026,686	\$ 14,549,196
Depreciation charges on right-of-use assets	\$ 1,110,353	\$ 11,267,074	\$ 12,377,427
Depreciation charges on investment property	\$ -	\$ 188,793	\$ 188,793
Amortization of intangible assets	\$ 52,015	\$ 809,034	\$ 861,049
	For the nine-month period ended September 30, 2022		
	<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

(32) Employee benefit expense

	<u>For the three-month period ended September 30, 2023</u>		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Wages and salaries	\$ 4,447,334	\$ 11,417,471	\$ 15,864,805
Labor and health insurance expenses	426,195	938,293	1,364,488
Pension costs	336,991	736,348	1,073,339
Other personnel expenses	551,824	837,603	1,389,427
	<u>\$ 5,762,344</u>	<u>\$ 13,929,715</u>	<u>\$ 19,692,059</u>
	<u>For the three-month period ended September 30, 2022</u>		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
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>
	<u>For the nine-month period ended September 30, 2023</u>		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Wages and salaries	\$ 12,872,560	\$ 30,419,826	\$ 43,292,386
Labor and health insurance expenses	1,263,435	2,437,320	3,700,755
Pension costs	1,005,353	1,971,119	2,976,472
Other personnel expenses	1,561,730	2,310,978	3,872,708
	<u>\$ 16,703,078</u>	<u>\$ 37,139,243</u>	<u>\$ 53,842,321</u>
	<u>For the nine-month period ended September 30, 2022</u>		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
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>

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, 2023 and 2022, employees' compensation was accrued at \$482,577, \$512,672, \$1,395,588 and \$1,342,499, respectively, while directors' remuneration was accrued at \$94,161, \$99,474, \$272,310 and \$263,034, respectively.

The aforementioned amounts were recognized in salary expenses. The expenses recognized for the period were accrued based on the earnings of current year and the percentage specified in the Articles of Incorporation of the Company. The employees' compensation and directors' remuneration as resolved by the Board of Directors were the same as the estimated total amount of \$1,835,543 recognized in the 2022 financial statements, and the employees' compensation will be distributed in the form of cash. Information about the appropriation of employees' compensation and directors' remuneration by the Company as proposed by the Board of Directors will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchange.

(33) Income tax

A. Income tax expense (benefit):

(a) Components of income tax expense:

	<u>For the three-month periods ended September 30,</u>	
	<u>2023</u>	<u>2022</u>
Current income tax:		
Income tax incurred in current period	\$ 2,566,935	\$ 2,460,858
Over provision of prior year's income tax payable	( 20,940)	( 5,641)
Total current income tax	<u>2,545,995</u>	<u>2,455,217</u>
Deferred income tax:		
Origination and reversal of temporary differences	( 54,810)	448,722
Income tax expense	<u>\$ 2,491,185</u>	<u>\$ 2,903,939</u>
	<u>For the nine-month periods ended September 30,</u>	
	<u>2023</u>	<u>2022</u>
Current income tax:		
Income tax incurred in current period	\$ 7,405,550	\$ 6,558,574
Tax on unappropriated earnings	316,302	47,161
Over provision of prior year's income tax payable	( 128,597)	( 96,623)
Total current income tax	<u>7,593,255</u>	<u>6,509,112</u>
Deferred income tax:		
Origination and reversal of temporary differences	<u>7,896,542</u>	<u>653,510</u>
Income tax expense	<u>\$ 15,489,797</u>	<u>\$ 7,162,622</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>2023</u>	<u>2022</u>
Changes in fair value of financial assets at fair value through other comprehensive income - equity instruments	<u>\$ 6,581</u>	<u>(\$ 2,145)</u>
	<u>For the nine-month periods ended September 30,</u>	
	<u>2023</u>	<u>2022</u>
Changes in fair value of financial assets at fair value through other comprehensive income - equity instruments	<u>(\$ 14,557)</u>	<u>(\$ 13,611)</u>

B. The Company's income tax returns through 2021 have been assessed and approved by the Tax Authority and there were no disputes existing between the Company and the Authority as of November 9, 2023.

(34) Earnings per share

	<u>For the three-month period ended September 30, 2023</u>		
	<u>Amount after tax</u>	<u>Weighted average number of shares outstanding (shares in thousands)</u>	<u>Earnings per share (in dollars)</u>
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	<u>\$ 5,568,688</u>	<u>5,682,015</u>	<u>\$ 0.98</u>
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 5,568,688	5,682,015	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	<u>—</u>	<u>20,845</u>	
Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares	<u>\$ 5,568,688</u>	<u>5,702,860</u>	<u>\$ 0.98</u>

For the three-month period ended September 30, 2022

	<u>Amount after tax</u>	<u>Weighted average number of shares outstanding (shares in thousands)</u>	<u>Earnings per share (in dollars)</u>
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 5,526,345	5,682,015	\$ 0.97
<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	-	20,782	
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>

For the nine-month period ended September 30, 2023

	<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	\$ 16,774,091	5,682,015	\$ 2.95
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 16,774,091	5,682,015	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	26,318	
Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares	<u>\$ 16,774,091</u>	<u>5,708,333</u>	<u>\$ 2.94</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

(35) Transactions with non-controlling interest

- A. During the nine-month periods ended September 30, 2023 and 2022, the Group acquired additional shares of the subsidiaries, Woongjin Foods Co., Ltd., etc., through negotiation or public market for a total cash consideration of \$463,391 and \$274,108, respectively. The carrying amounts of non-controlling interest at the acquisition dates were \$524,475 and \$169,368 in 2023 and 2022, respectively. This transaction resulted in a decrease in the non-controlling interest by \$524,475 and \$169,368 and an increase (decrease) in the equity attributable to owners of the parent by \$61,084 and (\$104,740) as of September 30, 2023 and 2022, respectively.
- B. During the nine-month periods ended September 30, 2023 and 2022, the Group partially disposed some of its shares of the subsidiary, ScinoPharm Taiwan, Ltd., through public market for a total cash consideration of \$55,753 and \$48,372, respectively. The carrying amounts of non-controlling interest at the disposal dates were \$29,631 and \$26,791 in 2023 and 2022, respectively. This transaction resulted in an increase in the non-controlling interest by \$29,631 and \$26,791 and an increase in the equity attributable to owners of the parent by \$26,122 and \$21,581 as of September 30, 2023 and 2022, respectively.

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

	For the nine-month periods ended September 30,	
	2023	2022
Acquisition of non-controlling interest:		
Carrying amount of non-controlling interest acquired	\$ 524,475	\$ 169,368
Consideration paid for acquisition of non-controlling interest	( 463,391)	( 274,108)
Disposal of non-controlling interest:		
Carrying amount of non-controlling interest disposed	( 29,631)	( 26,791)
Consideration received from disposal of non-controlling interest	55,753	48,372
Capital reserve - difference between proceeds and carrying amount from acquisition or disposal of subsidiaries	<u>\$ 87,206</u>	<u>(\$ 83,159)</u>

(36) Supplemental cash flow information

A. Investing activities with partial cash flows:

	For the nine-month periods ended September 30,	
	2023	2022
(a) Purchase of property, plant and equipment	\$ 16,416,874	\$ 13,152,548
Add: Beginning balance of other payables	3,861,505	2,443,006
Less: Ending balance of other payables	( 2,579,936)	( 2,200,046)
Capitalization of interest	( 2,493)	( 10,897)
Cash paid for acquisition of property, plant and equipment	<u>\$ 17,695,950</u>	<u>\$ 13,384,611</u>
(b) Purchase of right-of-use assets	\$ -	\$ -
Add: Beginning balance of long-term notes and accounts payable (listed as 'Other non-current liabilities')	-	750,372
Beginning balance of land payable (listed as 'Other payables')	750,372	-
Less: Ending balance of land payable (listed as 'Other payables')	-	( 750,372)
Cash paid for acquisition of right-of-use assets	<u>\$ 750,372</u>	<u>\$ -</u>

	For the nine-month periods ended September 30,	
	2023	2022
(c) Proceeds from disposal of property, plant and equipment	\$ 1,260,202	\$ 316,309
Less: Ending balance of accounts receivable (listed as 'Other receivables')	( 163,550)	-
Cash received from disposal of property, plant and equipment	<u>\$ 1,096,652</u>	<u>\$ 316,309</u>
(d) Proceeds from disposal of right-of-use assets	\$ 1,854,547	\$ -
Less: Ending balance of accounts receivable (listed as 'Other receivables')	( 351,593)	-
Cash received from disposal of right-of-use assets	<u>\$ 1,502,954</u>	<u>\$ -</u>

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

	For the nine-month periods ended September 30,	
	2023	2022
(a) Write-off of allowance for doubtful accounts	<u>\$ 19,580</u>	<u>\$ 26,904</u>
(b) Financial assets at fair value through profit or loss - non-current reclassified to financial assets at fair value through profit or loss - current	<u>\$ 153,996</u>	<u>\$ -</u>
(c) Financial assets at amortized cost - non-current reclassified to financial assets at amortized cost - current	<u>\$ 983,586</u>	<u>\$ 7,138,924</u>
(d) Property, plant and equipment reclassified to inventory	<u>\$ 486,378</u>	<u>\$ 437,207</u>
(e) Property, plant and equipment reclassified to investment property	<u>\$ 130,634</u>	<u>\$ 287,636</u>
(f) Right-of-use assets reclassified to property, plant and equipment	<u>\$ 350</u>	<u>\$ 458</u>
(g) Right-of-use assets reclassified to investment property	<u>\$ -</u>	<u>\$ 264,883</u>
(h) Investment property reclassified to property, plant and equipment	<u>\$ 1,099,488</u>	<u>\$ 26,342</u>
(i) Prepayments for equipment reclassified to property, plant and equipment	<u>\$ 1,507,637</u>	<u>\$ 1,241,830</u>
(j) Prepayments for equipment reclassified to investment property	<u>\$ 61,002</u>	<u>\$ 697,334</u>
(k) Investment property reclassified to non-current assets held for sale	<u>\$ -</u>	<u>\$ 324,453</u>

(37) Business combinations

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

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

	<u>June 30, 2023</u>
Cash paid	\$ 31,102,426
Fair value of the previously held interest at the acquisition date	16,587,961
Fair value of the non-controlling interest	<u>2,631,507</u>
	<u>50,321,894</u>
Fair value of the identifiable assets acquired and liabilities assumed	
Cash and cash equivalents	7,508,014
Other current assets	8,928,938
Other non-current assets	55,307,824
Other identifiable intangible assets	4,169,952
Other current liabilities	( 26,805,324)
Other non-current liabilities	<u>( 25,783,526)</u>
Total identifiable net assets	<u>23,325,878</u>
Goodwill	<u>\$ 26,996,016</u>

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

(c) The operating revenue included in the consolidated statement of comprehensive income for the nine-month period ended September 30, 2023 since June 30, 2023 contributed by Presicarre Corp. and its subsidiaries was \$20,680,984. Presicarre Corp. and its subsidiaries also contributed loss before income tax of \$206,657 over the same period. Had Presicarre Corp. and its subsidiaries been included in the consolidated financial statements from January 1, 2023, the consolidated statement of comprehensive income would show operating revenue of \$469,602,685 and profit before income tax of \$42,019,842.

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

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

	<u>June 9, 2023</u>
Cash paid	<u>\$ 102,073</u>
Fair value of the identifiable assets acquired and liabilities assumed	
Cash and cash equivalents	7
Other current assets	1,148
Other non-current assets	64,764
Other identifiable intangible assets	150,130
Other current liabilities	( 77,979)
Other non-current liabilities	( 75,708)
Total identifiable net assets	<u>62,362</u>
Goodwill	<u>\$ 39,711</u>

(b) The operating revenue included in the consolidated statement of comprehensive income since June 9, 2023 contributed by The Joen Water Co., Ltd. was \$ –. The Joen Water Co., Ltd. also contributed loss before income tax of \$3,153 over the same period. Had The Joen Water Co., Ltd. been consolidated from January 1, 2023, the consolidated statement of comprehensive income would show operating revenue of \$433,848,370 and profit before income tax of \$42,165,819.

(38) Changes in liabilities from financing activities

	Short-term borrowings	Short-term notes and bills payable	Corporate bonds payable	Long-term borrowings	Lease liabilities	Guarantee deposit received	Total liabilities from financing activities
Balance at January 1, 2023	\$ 33,263,107	\$ 7,371,738	\$ 51,050,000	\$ 24,136,590	\$ 88,501,939	\$ 6,741,365	\$ 211,064,739
Changes in cash flow from financing activities	13,222,065	11,153,288	7,400,000	4,648,164	( 11,525,348)	822,753	25,720,922
Additions and revaluations of other non-cash items	-	-	-	-	17,155,895	-	17,155,895
Decrease in other non-cash items	-	-	-	-	( 1,725,125)	-	( 1,725,125)
Effects of business combinations	61,243	-	-	42,778	24,030,967	362,509	24,497,497
Impact of changes in foreign exchange rate	-	-	-	9,796	125,716	-	135,512
Balance at September 30, 2023	<u>\$ 46,546,415</u>	<u>\$ 18,525,026</u>	<u>\$ 58,450,000</u>	<u>\$ 28,837,328</u>	<u>\$ 116,564,044</u>	<u>\$ 7,926,627</u>	<u>\$ 276,849,440</u>
	Short-term borrowings	Short-term notes and bills payable	Corporate bonds payable	Long-term borrowings	Lease liabilities	Guarantee deposit received	Total liabilities from financing activities
Balance at January 1, 2022	\$ 24,530,062	\$ 11,178,763	\$ 52,050,000	\$ 14,083,293	\$ 79,747,850	\$ 6,555,269	\$ 188,145,237
Changes in cash flow from financing activities	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>

## 7. RELATED PARTY TRANSACTIONS

### (1) Names of related parties and relationship

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

Names of related parties	Relationship with the Group
Grand Bills Finance Corp.	Associate
Jai You Technology Co., Ltd.	Associate
Wei Lih Food Industrial Co., Ltd.	Associate
Wei Tai Marketing Co., Ltd.	Associate
Wei Kuon Co., Ltd.	Associate
Lien-You Enterprises Corp.	Associate
Feng Jin Hang Food Industry Co., Ltd.	Associate
Kuan Chan Enterprises Corp.	Associate
Guan-Chan Wholesale and Logistics Corp.	Associate
Guan-Chan International Distribution Corp.	Associate
Yantai North Andre Juice Co., Ltd.	Associate
PSC Venture Capital Investment Co., Ltd.	Associate
Xuzhou Andre Fruit & Vegetable Juice Co., Ltd.	Associate
Baishui County Andre Fruit & Vegetable Juice Co., Ltd.	Associate
Synergy Scientech Corp.	Associate
Prince Utility Co., Ltd.	Associate
Young Yun Investment Co., Ltd	Director of the Company
Kao Chuan Investment Co., Ltd	Director of the Company
Huang, Ruei-Dian	Director of the Company
Presicarre Corp.	(Note 1)
Uni-President Wellbeing Life Corp.	(Note 1) (Note 2)
Charng Yang Development Co., Ltd	(Note 1)

(Note 1) Originally an associate of the Group and became a subsidiary of the Group after the Group purchased an additional 60% equity interest in Presicarre Corp. on June 30, 2023.

(Note 2) The company was renamed on September 13, 2023 (Formerly named as “Wellcome Taiwan Co., Ltd.”).

(2) Significant transactions and balances with related parties

A. Sales

	For the three-month periods ended September 30,	
	2023	2022
Sales of goods:		
— Associates	\$ 2,250,874	\$ 2,760,043
Sales of services:		
— Associates	15,698	18,115
	<u>\$ 2,266,572</u>	<u>\$ 2,778,158</u>



	<u>For the nine-month periods ended September 30,</u>	
	<u>2023</u>	<u>2022</u>
Sales of goods:		
— Associates	\$ 7,205,809	\$ 7,429,153
Sales of services:		
— Associates	<u>58,499</u>	<u>61,086</u>
	<u>\$ 7,264,308</u>	<u>\$ 7,490,239</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>2023</u>	<u>2022</u>
Purchases of goods:		
— Associates	<u>\$ 2,057,022</u>	<u>\$ 1,923,659</u>
	<u>For the nine-month periods ended September 30,</u>	
	<u>2023</u>	<u>2022</u>
Purchases of goods:		
— Associates	<u>\$ 5,364,663</u>	<u>\$ 4,902,284</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, 2023</u>	<u>December 31, 2022</u>	<u>September 30, 2022</u>
Associates	<u>\$ 991,077</u>	<u>\$ 1,371,047</u>	<u>\$ 1,493,737</u>

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

	<u>September 30, 2023</u>	<u>December 31, 2022</u>	<u>September 30, 2022</u>
Associates	<u>\$ 435,543</u>	<u>\$ 456,494</u>	<u>\$ 463,338</u>

**E. Notes and accounts payable**

	<u>September 30, 2023</u>	<u>December 31, 2022</u>	<u>September 30, 2022</u>
Associates	<u>\$ 1,237,898</u>	<u>\$ 816,588</u>	<u>\$ 818,545</u>

**F. Property transactions**

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

	<u>For the three-month periods ended September 30,</u>	
	<u>2023</u>	<u>2022</u>
Associates	<u>\$ 456,798</u>	<u>\$ 135,348</u>

	<u>For the nine-month periods ended September 30,</u>	
	<u>2023</u>	<u>2022</u>
Associates	<u>\$ 1,840,516</u>	<u>\$ 676,263</u>

(b) Acquisition of intangible assets

	<u>For the three-month periods ended September 30,</u>	
	<u>2023</u>	<u>2022</u>
Associates	<u>\$ 19,705</u>	<u>\$ 16,557</u>

	<u>For the nine-month periods ended September 30,</u>	
	<u>2023</u>	<u>2022</u>
Associates	<u>\$ 43,609</u>	<u>\$ 70,556</u>

G. Leasing arrangements – lessee

(a) The Group entered into lease agreements using market quotes with related parties and paid rent monthly based on the payment terms.

(b) Acquisition of right-of-use assets

	<u>For the three-month periods ended September 30,</u>	
	<u>2023</u>	<u>2022</u>
Associates	<u>\$ –</u>	<u>\$ –</u>
Other related parties	<u>–</u>	<u>–</u>
	<u>\$ –</u>	<u>\$ –</u>

	<u>For the nine-month periods ended September 30,</u>	
	<u>2023</u>	<u>2022</u>
Associates	<u>\$ 189,187</u>	<u>\$ –</u>
Other related parties	<u>6,880</u>	<u>–</u>
	<u>\$ 196,067</u>	<u>\$ –</u>

(c) Lease liabilities

	<u>September 30, 2023</u>	<u>December 31, 2022</u>	<u>September 30, 2022</u>
Associates	<u>\$ 596,885</u>	<u>\$ 479,458</u>	<u>\$ 498,193</u>
Other related parties	<u>90,625</u>	<u>80,837</u>	<u>83,406</u>
	<u>\$ 687,510</u>	<u>\$ 560,295</u>	<u>\$ 581,599</u>

H. Loans to related parties

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

	<u>September 30, 2023</u>	<u>December 31, 2022</u>	<u>September 30, 2022</u>
Associates	<u>\$ 316,844</u>	<u>\$ 306,196</u>	<u>\$ 300,799</u>

(b) Interest income

	For the three-month periods ended September 30,	
	2023	2022
Associates	\$ 4,332	\$ 4,116

  

	For the nine-month periods ended September 30,	
	2023	2022
Associates	\$ 12,785	\$ 12,540

I. 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,	
	2023	2022
Salaries and other short-term employee benefits	\$ 109,728	\$ 121,463
Service allowance	7,538	6,412
Directors' remuneration and employees' compensation	162,178	162,775
	<u>\$ 279,444</u>	<u>\$ 290,650</u>

  

	For the nine-month periods ended September 30,	
	2023	2022
Salaries and other short-term employee benefits	\$ 342,452	\$ 331,602
Service allowance	21,872	19,414
Directors' remuneration and employees' compensation	461,890	428,345
Post-employment benefits	-	2,250
	<u>\$ 826,214</u>	<u>\$ 781,611</u>

## 8. PLEDGED ASSETS

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

<u>Assets pledged</u>	<u>September 30, 2023</u>	<u>December 31, 2022</u>	<u>September 30, 2022</u>	<u>Purpose of collateral</u>
Demand deposits and time deposits (Note 1)	\$ 170,401	\$ 206,001	\$ 201,507	Performance guarantees and construction disputes
Investments accounted for under equity method	1,132,526	1,156,537	1,140,900	Bank borrowings and notes and bills payable
Land (Note 2)	9,419,855	9,426,620	9,308,399	Performance guarantees, bank borrowings and notes and bills payable
Buildings-net (Note 2)	6,201,509	6,342,264	6,380,830	Performance guarantees, bank borrowings and notes and bills payable
Machinery-net (Note 3)	-	-	79,781	Bank borrowings
Transportation equipment-net (Note 3)	738,760	822,881	804,502	Bank borrowings
Guarantee deposits paid	48,440	51,575	14,800	Performance guarantees
	<u>\$ 17,711,491</u>	<u>\$ 18,005,878</u>	<u>\$ 17,930,719</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) The subsidiary, President Chain Store Corp., entered into a contract to acquire the land in Taoyuan Aerotropolis Industry Area for a total consideration of NTD 6,000,000 thousand. As of September 30, 2023, the amount contracted but not yet paid amounted to NTD 5,100,000 thousand.

(2) As of September 30, 2023, December 31, 2022 and September 30, 2022, the remaining balance due for construction in progress and prepayments for equipment was \$9,985,661, \$8,451,205 and \$9,795,455, respectively.

(3) As of September 30, 2023, December 31, 2022 and September 30, 2022, the unused letters of credit amounted to \$1,755,366, \$2,060,374 and \$2,179,299, respectively.

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

(5) 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.

- (6) Uni-President Development Corp. signed a “Build-Operate-Transfer Contract for the Construction, Development and Operation of a Mass Rapid Transit (MRT) Station” with the Taipei City Government in August 2004. The main contents of the contract are as follows:
- A. The contract includes the construction, development and operation of an MRT Station including all auxiliary structures and facilities.
  - B. The Taipei City Government shall provide the right of use for the land located in Shin-Yi District Lot No. 3 to carry out the contract.
  - C. The development and operation period is 50 years starting from the time the right of land is registered (date registered – October 15, 2004). On December 31, 2007, the Taipei City Government agreed that the period shall be extended (for a total of 484 days) due to processing of building capacity compensation and changes in design.
  - D. Uni-President Development Corp. shall pay two kinds of royalty fees:
    - (a) Royalty fees for development  
As of December 31, 2022, the total amount of \$2,500,000 had been fully paid by Uni-President Development Corp. in accordance with the terms of the contract.
    - (b) Royalty fees for operations  
Uni-President Development Corp. shall pay operation royalty fees to the Taipei City Government using the progressive increase method one year after the start of commercial operations.
  - E. Uni-President Development Corp. shall pay the rent to the Taipei City Government based on a fixed percentage of the proclamation land value one year after the start of commercial operations.
  - F. Uni-President Development Corp. shall transfer freely the operating right for the MRT Station to the Taipei City Government when the contract expires. Uni-President Development Corp. also agrees to enter into a new contract with the Taipei City Government to bring the MRT Station back into public ownership 5 years before the end of the contract. The new contract shall be finished within 6 months. In addition, Uni-President Development Corp. shall propose a detailed plan before entering into a new contract with regard to the rights and responsibilities of the transfer of the MRT Station. Uni-President Development Corp. has obtained the license described above.
- (7) The subsidiary, Ton Yi Industrial Corp., has entered into a loan agreement with CTBC Bank in 2022 and 2021. Based on the agreement, Ton Yi Industrial Corp. is required to meet certain consolidated financial ratios as follows: debt-to-equity ratio  $\left[ \frac{\text{Total liability less cash and cash equivalents}}{\text{consolidated tangible shareholders' equity}} \right]$  of 180% or less, interest coverage ratio of over 200%, and consolidated tangible stockholders' equity of not less than \$15,000,000. Under the terms of the loan agreement, if any of the financial ratios or regulations above had been violated, Ton Yi Industrial Corp. shall improve it during the improvement period. Otherwise, the banks have the right to demand Ton Yi Industrial Corp. to pay off the loan balance immediately.

- (8) The subsidiary, Ton Yi Industrial Corp., has entered into a loan agreement with KGI Bank in 2022. Based on the agreement, Ton Yi Industrial Corp. is required to meet certain consolidated financial ratios as follows: debt-to-equity ratio  $\left[ \frac{\text{Total liability less cash and cash equivalents}}{\text{consolidated tangible shareholders' equity}} \right]$  of 180% or less, interest coverage ratio of over 200%, and consolidated tangible stockholders' equity of not less than \$15,000,000. Under the terms of the loan agreement, if any of the financial ratios or regulations above had been violated, Ton Yi Industrial Corp. shall improve it within four months after the issuance of financial reports. Otherwise, the banks have the right to demand Ton Yi Industrial Corp. to pay off the loan balance immediately.
- (9) The subsidiary, Presicarre Corp. and Yongyou Development Ltd. (hereinafter referred to as 'Yongyou') jointly lease land in Yangmei Dist., Taoyuan City from Chunghwa Telecom Co., Ltd.. It was agreed that Yongyou would construct a building on the land (a logistics warehouse), and Presicarre Corp. would then lease that building in accordance with the contract. The logistics warehouse suffered fire damage in March 2022. The insurance companies for Yongyou (including South China Insurance Co., Ltd., etc.) filed a lawsuit on behalf of Yongyou and are seeking compensation of \$479,625 from Presicarre Corp.. The case is currently being heard by the Taipei District Court.
- (10) 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, 2023		
(foreign currency: functional currency)	Foreign currency amount (in thousands)	Exchange rate (Note 1)	Book value (Note 2)
<u>Financial assets</u>			
<u>Monetary items</u>			
USD : NTD	\$ 53,418	32.27	\$ 1,723,799
USD : CNY	7,357	7.30	237,410
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD : NTD	24,049	32.27	776,061
USD : CNY	6,699	7.30	216,177

				December 31, 2022		
				Foreign currency amount (in thousands)	Exchange rate (Note 1)	Book value (Note 2)
(foreign currency: functional currency)						
<u>Financial assets</u>						
<u>Monetary items</u>						
USD : NTD	\$	77,799	30.71	\$	2,389,207	
USD : CNY		5,787	6.90		177,719	
<u>Financial liabilities</u>						
<u>Monetary items</u>						
USD : NTD		31,407	30.71		964,509	
USD : CNY		19,582	6.90		601,363	
				September 30, 2022		
				Foreign currency amount (in thousands)	Exchange rate (Note 1)	Book value (Note 2)
(foreign currency: functional currency)						
<u>Financial assets</u>						
<u>Monetary items</u>						
USD : NTD	\$	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	

(Note 1) Foreign currency vs. Functional currency.

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

- v. Total exchange (loss) gain, including realized and unrealized arising from significant foreign exchange variation on the monetary items held by the Group for the three-month and nine-month periods ended September 30, 2023 and 2022 amounted to \$38,339, \$89,083, \$163,258 and \$127,390 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, 2023 and 2022, if the NTD:USD exchange rate appreciates/depreciates by 5% with all other factors remaining constant, the Group's profit for the nine-month periods ended September 30, 2023 and 2022 would increase/decrease by \$47,387 and \$48,131, 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 \$1,062 and \$22,776 for the nine-month periods ended September 30, 2023 and 2022, respectively.

#### Price risk

- i. The Group's equity securities, which are exposed to price risk, are the held financial assets at fair value through profit or loss, financial assets at fair value through other comprehensive income. To manage its price risk arising from investments in equity securities, the Group diversifies its portfolio. Diversification of the portfolio is done in accordance with the limits set by the Group.
- ii. The Group's investments in equity securities comprise equity securities issued by the domestic companies. The prices of equity securities would change due to the change of the future value of investee companies. If the prices of these equity securities had increased/decreased by 2% with all other variables held constant, post-tax profit would have increased/decreased by \$50,721 and \$43,929 for the nine-month periods ended September 30, 2023 and 2022, respectively, as a result of gains/losses on equity securities classified as at fair value through profit or loss. Other components of equity would have increased/decreased by \$87,943 and \$72,883, respectively, as a result of other comprehensive income classified as equity investment at fair value through other comprehensive income.

#### Cash flow and fair value interest rate risk

- i. The Group's interest rate risk arises from short-term borrowings, long-term borrowings and bonds payable. Borrowings issued at variable rates expose the Group to cash flow interest rate risk which is partially offset by cash and cash equivalents held at variable rate. Borrowings issued at fixed rates expose the Group to fair value interest rate risk.
- ii. The Group's borrowings at variable rate were denominated in NTD, USD and CNY. If interest rates on borrowings had been 0.1% higher/lower with all other variables held constant, post-tax profit would have decreased/increased by \$47,986 and \$37,329 for the nine-month periods ended September 30, 2023 and 2022, respectively, mainly as a result of higher/lower interest expense on floating rate borrowings.

(b) Credit risk

- i. Credit risk refers to the risk of financial loss to the Group arising from default by the clients or counterparties of financial instruments on the contract obligations. The main factor is that counterparties could not repay in full the accounts receivable based on the agreed terms, and the contract cash flows of debt instruments stated at amortized cost, at fair value through profit or loss and at fair value through other comprehensive income.
- ii. For bank and financial institutions, only those with high credit rating are accepted. According to the Group's credit policy, each local entity in the Group is responsible for managing and analyzing the credit risk for each of their new clients before standard payment and delivery terms and conditions are offered. Internal risk control assesses the credit quality of the customers, taking into account their financial position, past experience and other factors. The utilization of credit limits is regularly monitored.
- iii. The Group adopts the following assumptions to assess whether there has been a significant increase in credit risk on that instrument since initial recognition:
  - (i) If the contract payments were past due over certain number of days based on the terms, there has been a significant increase in credit risk on that instrument since initial recognition.
  - (ii) If any external credit rating agency rates these bonds as investment grade, the credit risk of these financial assets is low. If the credit rating grade of an investment target degrades two scales, there has been a significant increase in credit risk on that instrument since initial recognition.
- iv. The Group adopts management of credit risk, whereby the default occurs when the contract payments are past due over certain number of days.
- v. The Group classifies customer's accounts receivable in accordance with credit rating of customer, collaterals, credit risk on trade, etc. The Group applies the simplified approach using the provision matrix based on the loss rate methodology to estimate expected credit loss. The Group uses the forecastability of conditions to adjust historical and timely information to assess the default possibility of accounts receivable. Movements in relation to the Group applying the simplified approach to provide loss allowance for notes receivable, accounts receivable and other receivables are as follows:

	For the nine-month periods ended September 30,	
	2023	2022
January 1	\$ 401,412	\$ 475,718
Expected credit losses (gains)	47,510 (	190)
Write-offs	( 19,580)	( 26,904)
Collection of write-offs	1,894	463
Effect of foreign exchange	3,494	8,976
September 30	<u>\$ 434,730</u>	<u>\$ 458,063</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, 2023 and 2022.
- (c) Liquidity risk
- i. Cash flow forecasting is performed in the operating entities of the Group and aggregated by Group treasury. Group treasury monitors rolling forecasts of the Group's liquidity requirements to ensure it has sufficient cash to meet operational needs while maintaining sufficient headroom on its undrawn committed borrowing facilities at all times so that the Group does not breach borrowing limits or covenants (where applicable) on any of its borrowing facilities.
  - ii. Surplus cash held by the Group treasury over and above the balance required for working capital management are transferred to the Group treasury. Group treasury invests surplus cash in interest bearing current accounts, time deposits, money market deposits and marketable securities, choosing instruments with appropriate maturities or sufficient liquidity to provide sufficient headroom as determined by the abovementioned forecasts. As of September 30, 2023, December 31, 2022 and September 30, 2022, the position of money market held by the Group is shown in Note 6 for various financial assets, that are expected to readily generate cash flows for managing liquidity risk.
  - iii. The table below analyses the Group's non-derivative financial liabilities and net-settled or gross-settled derivative financial liabilities into relevant maturity groupings based on the remaining period at the balance sheet date to the contractual maturity date for non-derivative financial liabilities and to the expected maturity date for derivative financial liabilities. The amounts disclosed in the table are the contractual undiscounted cash flows.

<u>September 30, 2023</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	\$46,546,415	\$ -	\$ -	\$ -
Short-term notes and bills payable	18,525,026	-	-	-
Notes payable (including related parties)	2,319,401	-	-	-
Accounts payable (including related parties)	65,374,698	-	-	-
Other payables	63,465,862	-	-	-
Lease liabilities (current and non-current)	19,478,471	19,000,105	76,610,060	18,953,606
Bonds payable (including current portion) (Note 1)	7,440,170	8,305,350	40,054,800	4,813,200
Long-term borrowings (including current portion) (Note 1)	1,044,794	8,381,149	20,406,057	-
Guarantee deposits received (including current portion) (Note 1) (Note 2)	1,501,395	3,544,188	819,593	2,861,175

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

<u>September 30, 2022</u>	<u>Less than 1 year</u>	<u>Between 1 and 2 years</u>	<u>Between 2 and 5 years</u>	<u>More than 5 years</u>
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

(Note 1) Including principal and interest.

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

<u>September 30, 2023</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	\$ 1,271	\$ -	\$ -	\$ -
<u>December 31, 2022</u>	<u>Less than 1 year</u>	<u>Between 1 and 2 years</u>	<u>Between 2 and 5 years</u>	<u>More than 5 years</u>
Derivative financial liabilities				
Forward foreign exchange contracts	\$ 592	\$ -	\$ -	\$ -

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 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, 2023</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Assets				
<u>Recurring fair value</u>				
<u>measurements</u>				
Financial assets at fair value through profit or loss:				
Forward foreign exchange contracts	\$ -	\$ 1,145	\$ -	\$ 1,145
Equity securities	715,322	-	1,820,721	2,536,043
Beneficiary certificates	2,261,932	-	5,784,570	8,046,502
Structured notes	-	-	6,778,416	6,778,416
Equity linked notes	-	146,670	-	146,670
	<u>2,977,254</u>	<u>147,815</u>	<u>14,383,707</u>	<u>17,508,776</u>
Financial assets at fair value through other comprehensive income:				
Equity securities	3,378,004	-	1,019,134	4,397,138
Beneficiary certificates	-	-	721,066	721,066
	<u>3,378,004</u>	<u>-</u>	<u>1,740,200</u>	<u>5,118,204</u>
	<u>\$ 6,355,258</u>	<u>\$ 147,815</u>	<u>\$16,123,907</u>	<u>\$22,626,980</u>
Liabilities				
<u>Recurring fair value</u>				
<u>measurements</u>				
Financial liabilities at fair value through profit or loss:				
Forward foreign exchange contracts	\$ -	\$ 1,271	\$ -	\$ 1,271



<u>December 31, 2022</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Assets				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss:				
Forward foreign exchange contracts	\$ -	\$ 1,964	\$ -	\$ 1,964
Equity securities	458,776	-	1,683,411	2,142,187
Beneficiary certificates	1,588,656	-	5,267,778	6,856,434
Structured notes	-	-	4,530,018	4,530,018
Equity linked notes	-	77,282	-	77,282
	<u>2,047,432</u>	<u>79,246</u>	<u>11,481,207</u>	<u>13,607,885</u>
Financial assets at fair value through other comprehensive income:				
Equity securities	3,109,537	-	1,047,386	4,156,923
Beneficiary certificates	-	-	696,666	696,666
	<u>3,109,537</u>	<u>-</u>	<u>1,744,052</u>	<u>4,853,589</u>
	<u>\$ 5,156,969</u>	<u>\$ 79,246</u>	<u>\$13,225,259</u>	<u>\$18,461,474</u>
Liabilities				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss:				
Forward foreign exchange contracts	\$ -	\$ 592	\$ -	\$ 592

<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>3,361,570</u>	<u>38,766</u>	<u>12,982,021</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>\$ 5,916,709</u>	<u>\$ 38,766</u>	<u>\$14,773,834</u>	<u>\$20,729,309</u>

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

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

	<u>Listed shares</u>	<u>Open-end fund</u>
Market quoted price	Closing price	Net asset value

- (b) Except for financial instruments with active markets, the fair value of other financial instruments is measured by using valuation techniques or by reference to counterparty quotes. The fair value of financial instruments measured by using valuation techniques can be referred to current fair value of instruments with similar terms and characteristics in substance, discounted cash flow method or other valuation methods, including calculated by applying model using market information available at the consolidated balance sheet date.
- (c) When assessing non-standard and low-complexity financial instruments, for example, debt instruments without active market, interest rate swap contracts, foreign exchange swap contracts and options, the Group adopts valuation technique that is widely used by market participants. The inputs used in the valuation method to measure these financial instruments are normally observable in the market.
- (d) Forward foreign exchange contracts are usually valued based on the current forward exchange rate.
- (e) The market approach is used by the Group to measure its assets held for disposal (Price-to-Sales Ratio, P/S ratio), which is calculated as the ratio of recent identical or similar transaction price to sales as an observable input to project the fair value of the disposal group.

- (f) The output of valuation model is an estimated value and the valuation technique may not be able to capture all relevant factors of the Group's financial and non-financial instruments. Therefore, the estimated value derived using valuation model is adjusted accordingly with additional inputs, for example, model risk or liquidity risk, etc. In accordance with the Group's management policies and relevant control procedures relating to the valuation models used for fair value measurement, management believes adjustment to valuation is necessary in order to reasonably represent the fair value of financial and non-financial instruments at the consolidated balance sheet. The inputs and pricing information used during valuation are carefully assessed and adjusted based on current market conditions.
- (g) The Group takes into account adjustments for credit risks to measure the fair value of financial and non-financial instruments to reflect credit risk of the counterparty and the Group's credit quality.
- F. For the nine-month periods ended September 30, 2023 and 2022, there was no transfer between Level 1 and Level 2.
- G. The following chart is the movement of level 3 for the nine-month periods ended September 30, 2023 and 2022:

For the nine-month period ended September 30, 2023	Equity securities	Beneficiary certificates	Structured notes	Total
Balance at January 1	\$ 2,730,797	\$ 5,964,444	\$ 4,530,018	\$ 13,225,259
Acquisitions	339,001	620,128	2,210,882	3,170,011
Disposals	( 302,981)	( 135,928)	-	( 438,909)
Gains (losses) recognized in profit or loss	53,736	( 232,760)	67,907	( 111,117)
Losses recognized in other comprehensive income or loss	( 42,251)	( 10,988)	-	( 53,239)
Net currency exchange difference	<u>61,553</u>	<u>300,740</u>	<u>( 30,391)</u>	<u>331,902</u>
Balance at September 30	<u>\$ 2,839,855</u>	<u>\$ 6,505,636</u>	<u>\$ 6,778,416</u>	<u>\$ 16,123,907</u>

For the nine-month period ended September 30, 2022	Equity securities	Beneficiary certificates	placed securities	Total
Balance at January 1	\$ 2,807,309	\$ 6,277,696	\$ 7,458,511	\$ 16,543,516
Acquisitions	68,800	792,460	921,034	1,782,294
Disposals	( 158,767)	( 1,284,095)	( 3,151,948)	( 4,594,810)
Gains (losses) recognized in profit or loss	110,503	( 216,606)	37,528	( 68,575)
Gains (losses) recognized in other comprehensive income or loss	( 27,267)	( 141,263)	-	( 168,530)
Net currency exchange difference	<u>175,787</u>	<u>920,962</u>	<u>183,190</u>	<u>1,279,939</u>
Balance at September 30	<u>\$ 2,976,365</u>	<u>\$ 6,349,154</u>	<u>\$ 5,448,315</u>	<u>\$ 14,773,834</u>

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

I. The following is the qualitative information of significant unobservable inputs and sensitivity analysis of changes in significant unobservable inputs to valuation model used in Level 3 fair value measurement:

	Fair value			Valuation technique	Significant unobservable input	Range (weighted average)			Relationship of input to fair value
	September 30, 2023	December 31, 2022	September 30, 2022			September 30, 2023	December 31, 2022	September 30, 2022	
Non-derivative equity instrument:									
Unlisted shares	\$ 2,839,855	\$ 2,730,797	\$ 2,976,365	Market comparable companies	Price to book ratio and price-earnings ratio multiplier	1.29~1.68	1.29~1.68	7.05~20.77	The higher the multiplier, the higher the fair value
				Net asset value	Not applicable				Not applicable
Beneficiary certificates	6,505,636	5,964,444	6,349,154	Net asset value	Not applicable				Not applicable
Structured notes	6,778,416	4,530,018	5,448,315	Discounted cash flow	Expected return rate	1.59~4.70	1.50~4.70	1.79~4.70	The higher the multiplier, the higher the fair value

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

		For the nine-month periods ended September 30,								
		2023				2022				
		Recognized in profit or loss		Recognized in other comprehensive income		Recognized in profit or loss		Recognized in other comprehensive income		
Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change	Favourable change	Unfavourable change	Favourable change	Unfavourable change	
Financial assets										
Equity instrument	Price to book ratio and price-earnings ratio multiplier	±5%	\$ —	\$ —	\$ 25,920	(\$ 25,920)	\$ —	\$ —	\$ 18,360	(\$ 19,980)
Equity instrument	Not applicable	—	Not applicable		Not applicable		Not applicable		Not applicable	
Beneficiary certificates	Not applicable	—	Not applicable		Not applicable		Not applicable		Not applicable	
Structured notes	Expected return rate	±5%	\$ 10,430	(\$ 10,430)	\$ —	\$ —	\$ 8,687	(\$ 8,687)	\$ —	\$ —

### 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, 2023.

#### (1) Significant transactions information

- A. Loans to others: Refer to table 1.
- B. Provision of endorsements and guarantees to others: Refer to table 2.
- C. Holding of marketable securities at the end of the period (excluding subsidiaries, associates and joint ventures): Refer to table 3.
- D. Acquisition or sale of the same security with the accumulated cost exceeding \$300 million or 20% of the Company's paid-in capital: Refer to table 4.
- E. Acquisition of real estate reaching \$300 million or 20% of paid-in capital or more: Refer to table 5.
- F. Disposal of real estate reaching \$300 million or 20% of paid-in capital or more: Refer to table 6.
- G. Purchases or sales of goods from or to related parties reaching \$100 million or 20% of paid-in capital or more: Refer to table 7.
- H. Receivables from related parties reaching \$100 million or 20% of paid-in capital or more: Refer to table 8.
- I. Trading in derivative instruments undertaken during the reporting periods: Refer to Note 6(2), 'Financial assets and liabilities at fair value through profit or loss' and table 9.
- J. Significant inter-company transactions during the reporting period: Refer to table 10.

#### (2) Information on investees

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

#### (3) Information on investments in Mainland China

- A. Basic information: Refer to table 12.
- B. Significant transactions, either directly or indirectly through a third area, with investee companies in the Mainland Area: None.

#### (4) Major shareholders information

Major shareholders information: Refer to table 13.

### 14. SEGMENT INFORMATION

#### (1) General information

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

(2) Segment Information

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

	For the nine-month period ended September 30, 2023					
	<u>Feeds</u>	<u>Foods</u>	<u>General Investments</u>	<u>Convenience Stores</u>	<u>Circulation</u>	<u>Distribution</u>
Revenue from external customers	\$14,833,126	\$122,646,610	\$ -	\$ 141,553,434	\$ 88,505,064	\$ 1,006,511
Revenue from internal customers	1,357,026	31,011,288	-	6,391,008	2,737,059	14,354,002
Segment revenue	<u>\$16,190,152</u>	<u>\$153,657,898</u>	<u>\$ -</u>	<u>\$ 147,944,442</u>	<u>\$ 91,242,123</u>	<u>\$ 15,360,513</u>
Segment income	<u>\$ 664,830</u>	<u>\$ 7,753,981</u>	<u>(\$ 161,879)</u>	<u>\$ 5,428,229</u>	<u>\$ 3,481,594</u>	<u>\$ 933,469</u>
Segment assets	<u>\$13,234,233</u>	<u>\$ 91,120,345</u>	<u>\$ 28,561,824</u>	<u>\$ 116,811,254</u>	<u>\$154,930,461</u>	<u>\$ 36,396,028</u>
	For the nine-month period ended September 30, 2023					
	<u>Packaging and Containers</u>	<u>Leisure Business Development</u>	<u>Pharmaceuticals</u>	<u>Others</u>	<u>Adjustment and Elimination</u>	<u>Consolidated</u>
Revenue from external customers	\$14,582,184	\$ 2,781,770	\$ 2,062,919	\$ 45,876,728	\$ -	\$433,848,346
Revenue from internal customers	21,107,385	658,558	425,067	24,090,182	( 102,131,575)	-
Segment revenue	<u>\$35,689,569</u>	<u>\$ 3,440,328</u>	<u>\$ 2,487,986</u>	<u>\$ 69,966,910</u>	<u>(\$102,131,575)</u>	<u>\$433,848,346</u>
Segment income	<u>\$ 1,281,963</u>	<u>\$ 380,458</u>	<u>\$ 145,819</u>	<u>\$ 2,605,429</u>	<u>\$ 1,605,364</u>	<u>\$ 24,119,257</u>
Segment assets	<u>\$34,063,991</u>	<u>\$ 21,750,024</u>	<u>\$ 11,595,309</u>	<u>\$ 89,647,187</u>		<u>\$598,110,656</u>



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>

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, 2023 accounted for 19% and 8% of the feeds segment and 22% and 17% of the foods segment, respectively. 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 both 22% 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, 2023 and 2022 is provided as follows:

	For the nine-month periods ended September 30,	
	2023	2022
Income of reportable segments	\$ 19,908,464	\$ 20,565,179
Income of other operating segments	2,605,429	2,031,438
Elimination of intersegment transactions	1,605,364	1,477,020
Interest income	3,442,899	1,656,993
Other income	3,689,995	3,748,247
Other gains and losses	11,444,028 (	358,752)
Finance costs	( 2,505,029) (	1,751,255)
Investment income	2,008,523	2,163,078
Income before income tax	<u>\$ 42,199,673</u>	<u>\$ 29,531,948</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:

	September 30, 2023	September 30, 2022
Assets of reportable segments	\$ 508,463,469	\$ 398,435,309
Assets of other operating segments	89,647,187	77,448,262
Investments accounted for under equity method	27,485,734	32,532,111
Unallocated items	39,337,593	35,767,998
Total assets	<u>\$ 664,933,983</u>	<u>\$ 544,183,680</u>

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Loans to others

For the nine-month period ended September 30, 2023

Table 1

Expressed in thousands of NTD

Number	Financing Company	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 17)	Actual amount drawn down	Interest rate	Nature for financing (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts		Assets pledged Item	Value	Loan limit per entity	Maximum amount available for loan	Note
1	Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	Other receivables	Y	\$ 6,454,000	\$ 6,454,000	\$ 9,681	—	2	\$ -	Additional operating capital	\$ -	—	\$ -	\$ -	167,993,550	\$ 167,993,550	(Note 2)
1	Cayman President Holdings Ltd.	Kai Yu (BVI) Investment Co., Ltd.	Other receivables	Y	6,454,000	6,454,000	-	—	2	-	Additional operating capital	-	—	-	-	167,993,550	167,993,550	(Note 2)
1	Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	Other receivables	Y	6,454,000	6,454,000	-	—	2	-	Additional operating capital	-	—	-	-	167,993,550	167,993,550	(Note 2)
1	Cayman President Holdings Ltd.	Uni-President Assets Holdings Ltd.	Other receivables	Y	645,400	645,400	27,430	—	2	-	Additional operating capital	-	—	-	-	167,993,550	167,993,550	(Note 2)
1	Cayman President Holdings Ltd.	Uni-President (Singapore) Pte. Ltd.	Other receivables	Y	645,400	645,400	-	—	2	-	Additional operating capital	-	—	-	-	167,993,550	167,993,550	(Note 2)
2	Kai Yu Investment Co., Ltd.	Tone Sang Construction Corp.	Other receivables	Y	1,000,000	1,000,000	150,000	2.09~2.29	2	-	Additional operating capital	-	—	-	-	5,535,257	5,535,257	(Note 3)
2	Kai Yu Investment Co., Ltd.	Uni-President Express Corp.	Other receivables	Y	800,000	800,000	645,000	1.60~2.09	2	-	Additional operating capital	-	—	-	-	5,535,257	5,535,257	(Note 3)
2	Kai Yu Investment Co., Ltd.	Tung Ho Development Corp.	Other receivables	Y	300,000	200,000	100,000	1.76~1.89	2	-	Additional operating capital	-	—	-	-	5,535,257	5,535,257	(Note 3)
2	Kai Yu Investment Co., Ltd.	President Property Corp.	Other receivables	Y	250,000	250,000	155,000	1.63~1.89	2	-	Additional operating capital	-	—	-	-	5,535,257	5,535,257	(Note 3)
2	Kai Yu Investment Co., Ltd.	Kai Nan Investment Co., Ltd.	Other receivables	Y	250,000	200,000	9,900	1.63~1.89	2	-	Additional operating capital	-	—	-	-	5,535,257	5,535,257	(Note 3)
2	Kai Yu Investment Co., Ltd.	Uni-President Glass Industrial Co., Ltd.	Other receivables	Y	50,000	50,000	50,000	1.76~1.89	2	-	Additional operating capital	-	—	-	-	5,535,257	5,535,257	(Note 3)
2	Kai Yu Investment Co., Ltd.	Uni-President Organics Corp.	Other receivables	Y	50,000	50,000	50,000	1.76~1.89	2	-	Additional operating capital	-	—	-	-	5,535,257	5,535,257	(Note 3)
3	Uni-President Vender Corp.	Tone Sang Construction Corp.	Other receivables	Y	100,000	100,000	100,000	1.37	2	-	Additional operating capital	-	—	-	-	117,320	117,320	(Note 3)
4	Presco Netmarketing Inc.	Tone Sang Construction Corp.	Other receivables	Y	200,000	200,000	-	1.37	2	-	Additional operating capital	-	—	-	-	241,006	241,006	(Note 3)
5	President Fair Development Corp.	President Century Corp.	Other receivables	Y	86,000	86,000	-	1.62~1.89	2	-	Additional operating capital	-	—	-	-	500,000	4,220,492	(Note 14)
6	Uni-President Dream Parks Corp.	President Professional Baseball Team Corp.	Other receivables	Y	40,000	40,000	40,000	1.64~1.77	2	-	Additional operating capital	-	—	-	-	46,705	46,705	(Note 4)
7	President International Development Corp.	President Property Corp.	Other receivables	Y	500,000	500,000	-	—	2	-	Additional operating capital	-	—	-	-	500,000	5,645,466	(Note 5)

Number	Financing Company	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 17)	Actual amount drawn down	Interest rate	Nature for financing (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts		Loan limit per entity	Maximum amount available for loan	Note	
												Item	Value				
7	President International Development Corp.	President Life Sciences Co., Ltd.	Other receivables	Y	\$ 60,000	\$ 60,000	\$ -	1.69~1.77	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 500,000	\$ 5,645,466	(Note 5)
8	Ton Yu Investment Inc.	President Life Sciences Co., Ltd.	Other receivables	Y	60,000	60,000	54,200	1.74~1.77	2	-	Additional operating capital	-	-	-	236,902	236,902	(Note 7)
9	President Pharmaceutical Corp.	President Being Corp.	Other receivables	Y	48,000	48,000	-	-	2	-	Additional operating capital	-	-	-	294,646	294,646	(Note 15)
10	Uni-President Enterprises China Holdings Ltd.	Uni-President Asia Holdings Ltd.	Other receivables	Y	645,400	645,400	-	-	2	-	Additional operating capital	-	-	-	5,828,477	23,313,907	(Note 9)
10	Uni-President Enterprises China Holdings Ltd.	Beijing President Enterprises Drinks Co., Ltd.	Other receivables	Y	322,700	322,700	-	-	2	-	Additional operating capital	-	-	-	5,828,477	23,313,907	(Note 9)
10	Uni-President Enterprises China Holdings Ltd.	Chengdu President Enterprises Food Co., Ltd.	Other receivables	Y	322,700	322,700	-	-	2	-	Additional operating capital	-	-	-	5,828,477	23,313,907	(Note 9)
10	Uni-President Enterprises China Holdings Ltd.	Zhengzhou President Enterprises Co., Ltd.	Other receivables	Y	322,700	322,700	-	-	2	-	Additional operating capital	-	-	-	5,828,477	23,313,907	(Note 9)
10	Uni-President Enterprises China Holdings Ltd.	Guangzhou President Enterprises Co., Ltd.	Other receivables	Y	322,700	322,700	-	-	2	-	Additional operating capital	-	-	-	5,828,477	23,313,907	(Note 9)
10	Uni-President Enterprises China Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	Other receivables	Y	56,473	56,473	-	-	2	-	Additional operating capital	-	-	-	5,828,477	23,313,907	(Note 9)
11	Kai Yu (BVI) Investment Co., Ltd.	Cayman President Holdings Ltd.	Long-term notes and accounts receivable	Y	6,454,000	6,454,000	580,860	-	2	-	Additional operating capital	-	-	-	26,770,503	26,770,503	(Note 10)
11	Kai Yu (BVI) Investment Co., Ltd.	Uni-President Southeast Asia Holdings Ltd.	Other receivables	Y	3,227,000	3,227,000	-	-	2	-	Additional operating capital	-	-	-	26,770,503	26,770,503	(Note 10)
11	Kai Yu (BVI) Investment Co., Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	Other receivables	Y	3,227,000	3,227,000	-	-	2	-	Additional operating capital	-	-	-	26,770,503	26,770,503	(Note 10)
11	Kai Yu (BVI) Investment Co., Ltd.	Uni-President Assets Holdings Ltd.	Other receivables	Y	645,400	645,400	-	-	2	-	Additional operating capital	-	-	-	26,770,503	26,770,503	(Note 10)
11	Kai Yu (BVI) Investment Co., Ltd.	Uni-President (Singapore) Pte. Ltd.	Other receivables	Y	645,400	645,400	-	-	2	-	Additional operating capital	-	-	-	26,770,503	26,770,503	(Note 10)
12	Tait Marketing & Distribution Co., Ltd.	Tone Sang Construction Corp.	Other receivables	Y	100,000	100,000	100,000	1.37	2	-	Additional operating capital	-	-	-	457,386	457,386	(Note 6)
13	President-Kikkoman Zhenji Foods Co., Ltd.	Kunshan President Kikkoman Biotechnology Co., Ltd.	Other receivables	Y	44,516	-	-	-	2	-	Additional operating capital	-	-	-	557,332	557,332	(Note 11)
14	Chengdu Ton Yi Industrial Packing Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	287,414	287,414	287,414	3.22~3.37	2	-	Additional operating capital	-	-	-	423,992	423,992	(Note 12)
15	Ton Yi (China) Investment Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	994,896	596,937	464,285	3.22~3.47	2	-	Additional operating capital	-	-	-	13,081,873	13,081,873	(Note 12)
15	Ton Yi (China) Investment Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	795,917	795,917	596,937	3.12~3.37	2	-	Additional operating capital	-	-	-	2,616,375	5,232,749	(Note 12)
15	Ton Yi (China) Investment Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	221,088	221,088	88,435	3.12~3.32	2	-	Additional operating capital	-	-	-	13,081,873	13,081,873	(Note 12)

Number	Financing Company	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 17)	Actual amount drawn down	Interest rate	Nature for financing (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts		Loan limit per entity	Maximum amount available for loan	Note	
												Item	Value				
15	Ton Yi (China) Investment Co., Ltd.	Tian Jin Ton Yi Industrial Co., Ltd.	Other receivables	Y	\$ 132,653	\$ 132,653	\$ -	3.22~3.32	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 13,081,873	\$ 13,081,873	(Note 12)
15	Ton Yi (China) Investment Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	132,653	132,653	-	-	2	-	Additional operating capital	-	-	-	13,081,873	13,081,873	(Note 12)
15	Ton Yi (China) Investment Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	Other receivables	Y	132,653	132,653	-	3.32	2	-	Additional operating capital	-	-	-	13,081,873	13,081,873	(Note 12)
15	Ton Yi (China) Investment Co., Ltd.	Sichuan Ton Yi Industrial Co., Ltd.	Other receivables	Y	132,653	132,653	-	-	2	-	Additional operating capital	-	-	-	13,081,873	13,081,873	(Note 12)
15	Ton Yi (China) Investment Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	Other receivables	Y	132,653	132,653	-	-	2	-	Additional operating capital	-	-	-	13,081,873	13,081,873	(Note 12)
15	Ton Yi (China) Investment Co., Ltd.	Zhanjiang Ton Yi Industrial Co., Ltd.	Other receivables	Y	132,653	132,653	-	3.22~3.32	2	-	Additional operating capital	-	-	-	13,081,873	13,081,873	(Note 12)
15	Ton Yi (China) Investment Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	132,653	132,653	-	-	2	-	Additional operating capital	-	-	-	13,081,873	13,081,873	(Note 12)
15	Ton Yi (China) Investment Co., Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	Other receivables	Y	132,653	132,653	-	-	2	-	Additional operating capital	-	-	-	13,081,873	13,081,873	(Note 12)
15	Ton Yi (China) Investment Co., Ltd.	Wuxi Ton Yi Daiwa Industrial Co., Ltd.	Other receivables	Y	132,653	88,435	-	-	2	-	Additional operating capital	-	-	-	2,616,375	5,232,749	(Note 12)
16	Taizhou Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	265,306	132,653	132,653	3.22~3.32	2	-	Additional operating capital	-	-	-	331,550	663,100	(Note 12)
16	Taizhou Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Daiwa Industrial Co., Ltd.	Other receivables	Y	221,088	176,870	176,870	3.32~3.37	2	-	Additional operating capital	-	-	-	331,550	663,100	(Note 12)
16	Taizhou Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	265,306	265,306	265,306	3.32	2	-	Additional operating capital	-	-	-	1,657,749	1,657,749	(Note 12)
16	Taizhou Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	132,653	132,653	-	-	2	-	Additional operating capital	-	-	-	1,657,749	1,657,749	(Note 12)
17	Zhangzhou Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	132,653	132,653	-	2.22~2.32	2	-	Additional operating capital	-	-	-	1,824,428	1,824,428	(Note 12)
17	Zhangzhou Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	88,435	-	-	3.32	2	-	Additional operating capital	-	-	-	1,824,428	1,824,428	(Note 12)
18	Kunshan Ton Yi Industrial Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	Other receivables	Y	176,870	88,435	88,435	3.32~3.37	2	-	Additional operating capital	-	-	-	1,135,587	1,135,587	(Note 12)
18	Kunshan Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	132,653	132,653	132,653	3.32	2	-	Additional operating capital	-	-	-	227,117	454,235	(Note 12)
18	Kunshan Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	132,653	132,653	-	2.22~2.32	2	-	Additional operating capital	-	-	-	1,135,587	1,135,587	(Note 12)
18	Kunshan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	221,088	221,088	221,088	3.12~3.32	2	-	Additional operating capital	-	-	-	1,135,587	1,135,587	(Note 12)
19	Beijing Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	309,523	198,979	198,979	3.32~3.37	2	-	Additional operating capital	-	-	-	1,006,022	1,006,022	(Note 12)

Number	Financing Company	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 17)	Actual amount drawn down	Interest rate	Nature for financing (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts		Loan limit per entity	Maximum amount available for loan	Note
												Item	Value			
19	Beijing Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	\$ 132,653	\$ 132,653	\$ -	2.22~2.32	2	\$ -	Additional operating capital	\$ -	-	\$ 1,006,022	\$ 1,006,022	(Note 12)
19	Beijing Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	176,870	176,870	176,870	3.12~3.32	2	-	Additional operating capital	-	-	201,204	402,409	(Note 12)
19	Beijing Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	110,544	110,544	110,544	3.32	2	-	Additional operating capital	-	-	1,006,022	1,006,022	(Note 12)
19	Beijing Ton Yi Industrial Co., Ltd.	Tian Jin Ton Yi Industrial Co., Ltd.	Other receivables	Y	88,435	88,435	88,435	3.22	2	-	Additional operating capital	-	-	1,006,022	1,006,022	(Note 12)
20	Tian Jin Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	132,653	132,653	-	-	2	-	Additional operating capital	-	-	455,629	455,629	(Note 12)
21	Huizhou Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	132,653	132,653	-	-	2	-	Additional operating capital	-	-	1,261,510	1,261,510	(Note 12)
22	Chengdu Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	132,653	132,653	-	-	2	-	Additional operating capital	-	-	1,215,225	1,215,225	(Note 12)
23	Sichuan Ton Yi Industrial Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	Other receivables	Y	486,393	265,306	265,306	3.32~3.37	2	-	Additional operating capital	-	-	1,425,660	1,425,660	(Note 12)
23	Sichuan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Daiwa Industrial Co., Ltd.	Other receivables	Y	176,870	176,870	176,870	3.32	2	-	Additional operating capital	-	-	285,132	570,264	(Note 12)
23	Sichuan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	243,197	221,088	154,762	3.32~3.47	2	-	Additional operating capital	-	-	1,425,660	1,425,660	(Note 12)
23	Sichuan Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	132,653	132,653	-	2.22~2.32	2	-	Additional operating capital	-	-	1,425,660	1,425,660	(Note 12)
23	Sichuan Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	132,653	66,326	66,326	3.12~3.37	2	-	Additional operating capital	-	-	285,132	570,264	(Note 12)
24	Zhanjiang Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	420,067	420,067	331,632	3.12~3.37	2	-	Additional operating capital	-	-	825,051	825,051	(Note 12)
24	Zhanjiang Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	132,653	132,653	-	2.22~2.32	2	-	Additional operating capital	-	-	825,051	825,051	(Note 12)
24	Zhanjiang Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	132,653	132,653	132,653	3.32	2	-	Additional operating capital	-	-	165,010	330,020	(Note 12)
25	Jiangsu Ton Yi Tinplate Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	397,958	397,958	397,958	3.22~3.52	2	-	Additional operating capital	-	-	443,391	886,783	(Note 12)
25	Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Ton Yi Daiwa Industrial Co., Ltd.	Other receivables	Y	176,870	22,109	22,109	3.12~3.37	2	-	Additional operating capital	-	-	443,391	886,783	(Note 12)
25	Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	154,762	154,762	154,762	3.32~3.37	2	-	Additional operating capital	-	-	443,391	886,783	(Note 12)
26	Wuhan President Packing Ind. Corp.	ShangHai President Packaging Ind., Corp.	Other receivables	Y	44,516	44,218	22,109	3.25~3.30	2	-	Additional operating capital	-	-	189,946	189,946	(Note 3)
27	Guangzhou President Packaging Ind. Corp.	ShangHai President Packaging Ind., Corp.	Other receivables	Y	22,258	-	-	3.25~3.30	2	-	Additional operating capital	-	-	24,320	24,320	(Note 3)

Number	Financing Company	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 17)	Actual amount drawn down	Interest rate	Nature for financing (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts		Assets pledged	Loan limit per entity	Maximum amount available for loan	Note
												Item	Value				
28	Changsha President Packaging Ind. Corp.	ShangHai President Packaging Ind., Corp.	Other receivables	Y	\$ 26,710	\$ 26,531	\$ -	3.25~3.30	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 32,014	\$ 32,014	(Note 3)
29	Uni-President Enterprises (China) Investment Corp.	President (Kunshan) Trading Co., Ltd.	Other receivables	Y	2,225,814	2,210,880	323,497	3.00	2	-	Additional operating capital	-	-	-	57,594,092	57,594,092	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (TianJin) Co., Ltd	Other receivables	Y	2,225,814	2,210,880	1,264,365	3.00	2	-	Additional operating capital	-	-	-	57,594,092	57,594,092	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Beijing President Enterprises Drinks Co., Ltd.	Other receivables	Y	2,225,814	2,210,880	1,147,105	3.00	2	-	Additional operating capital	-	-	-	57,594,092	57,594,092	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Uni-President Shanghai Managment Consulting Co., Ltd.	Other receivables	Y	1,998,122	1,989,792	1,311,758	3.00	2	-	Additional operating capital	-	-	-	57,594,092	57,594,092	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Shijiazhuang President Enterprises Co., Ltd.	Other receivables	Y	2,003,233	1,989,792	583,610	3.00	2	-	Additional operating capital	-	-	-	57,594,092	57,594,092	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Shanxi President Enterprises Co., Ltd.	Other receivables	Y	1,780,651	1,768,704	927,016	3.00	2	-	Additional operating capital	-	-	-	57,594,092	57,594,092	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Inner Mongolia) Co., Ltd.	Other receivables	Y	1,335,488	1,326,528	543,279	3.00	2	-	Additional operating capital	-	-	-	57,594,092	57,594,092	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Jiangsu President Enterprises Co., Ltd.	Other receivables	Y	1,335,488	1,326,528	220,755	3.00	2	-	Additional operating capital	-	-	-	57,594,092	57,594,092	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Hutubi) Tomato Products Technology Co., Ltd.	Other receivables	Y	1,335,488	1,326,528	299,977	3.00	2	-	Additional operating capital	-	-	-	57,594,092	57,594,092	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Chengdu President Enterprises Food Co., Ltd.	Other receivables	Y	1,335,488	1,326,528	252,296	3.00	2	-	Additional operating capital	-	-	-	57,594,092	57,594,092	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Other receivables	Y	1,335,488	1,326,528	144,401	3.00	2	-	Additional operating capital	-	-	-	57,594,092	57,594,092	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Other receivables	Y	1,112,907	1,105,440	311,233	3.00	2	-	Additional operating capital	-	-	-	57,594,092	57,594,092	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Shaanxi President Enterprises Co., Ltd.	Other receivables	Y	1,112,907	1,105,440	-	3.00	2	-	Additional operating capital	-	-	-	57,594,092	57,594,092	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Baiyin President Enterprises Co., Ltd.	Other receivables	Y	890,326	884,352	658,853	3.00	2	-	Additional operating capital	-	-	-	57,594,092	57,594,092	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Harbin President Enterprises Co., Ltd.	Other receivables	Y	890,326	884,352	548,333	3.00	2	-	Additional operating capital	-	-	-	57,594,092	57,594,092	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Changchun President Enterprises Co., Ltd.	Other receivables	Y	890,326	884,352	314,226	3.00	2	-	Additional operating capital	-	-	-	57,594,092	57,594,092	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Xuzhou President Enterprises Co., Ltd.	Other receivables	Y	890,326	884,352	69,381	3.00	2	-	Additional operating capital	-	-	-	57,594,092	57,594,092	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Kunshan President Enterprises Food Co., Ltd.	Other receivables	Y	890,326	884,352	-	3.00	2	-	Additional operating capital	-	-	-	57,594,092	57,594,092	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Wuhan President Enterprises Food Co., Ltd.	Other receivables	Y	445,163	442,176	223,846	3.00	2	-	Additional operating capital	-	-	-	57,594,092	57,594,092	(Note 2)

Number	Financing Company	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 17)	Actual amount drawn down	Interest rate	Nature for financing (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts		Loan limit per entity	Maximum amount available for loan	Note	
												Item	Value				
29	Uni-President Enterprises (China) Investment Corp.	Zhengzhou President Enterprises Co., Ltd.	Other receivables	Y	\$ 445,163	\$ 442,176	\$ 355,516	3.00	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 57,594,092	\$ 57,594,092	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Hangzhou President Enterprises Co., Ltd.	Other receivables	Y	445,163	442,176	135	3.00	2	-	Additional operating capital	-	-	-	57,594,092	57,594,092	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Guangzhou President Enterprises Co., Ltd.	Other receivables	Y	356,130	353,741	338,425	3.00	2	-	Additional operating capital	-	-	-	57,594,092	57,594,092	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Fuzhou President Enterprises Co., Ltd.	Other receivables	Y	354,399	353,741	168,854	3.00	2	-	Additional operating capital	-	-	-	57,594,092	57,594,092	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Xinjiang President Enterprises Food Co., Ltd.	Other receivables	Y	267,098	265,306	257,786	3.00	2	-	Additional operating capital	-	-	-	57,594,092	57,594,092	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	267,098	265,306	21,896	3.00	2	-	Additional operating capital	-	-	-	57,594,092	57,594,092	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Changsha President Enterprises Co., Ltd.	Other receivables	Y	267,098	265,306	214,187	3.00	2	-	Additional operating capital	-	-	-	57,594,092	57,594,092	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Kunming President Enterprises Food Co., Ltd.	Other receivables	Y	267,098	265,306	157,179	3.00	2	-	Additional operating capital	-	-	-	57,594,092	57,594,092	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Henan President Enterprises Co., Ltd.	Other receivables	Y	267,098	265,306	43,788	3.00	2	-	Additional operating capital	-	-	-	57,594,092	57,594,092	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Shenyang President Enterprises Co., Ltd.	Other receivables	Y	267,098	265,306	79,838	3.00	2	-	Additional operating capital	-	-	-	57,594,092	57,594,092	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Hefei President Enterprises Co., Ltd.	Other receivables	Y	267,098	265,306	40,419	3.00	2	-	Additional operating capital	-	-	-	57,594,092	57,594,092	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Ningxia Uni-President Enterprises Co., Ltd.	Other receivables	Y	267,098	265,306	-	3.00	2	-	Additional operating capital	-	-	-	57,594,092	57,594,092	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Wuxue President Mineral Water Co., Ltd.	Other receivables	Y	178,065	176,870	62,889	3.00	2	-	Additional operating capital	-	-	-	57,594,092	57,594,092	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Bama President Mineral Water Co., Ltd.	Other receivables	Y	133,549	132,653	132,092	3.00	2	-	Additional operating capital	-	-	-	57,594,092	57,594,092	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Uni-President Shanghai Pearly Century Co., Ltd.	Other receivables	Y	89,033	88,435	31,041	3.00	2	-	Additional operating capital	-	-	-	57,594,092	57,594,092	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	President (Kunshan) Real Estate Development Co., Ltd.	Other receivables	Y	89,033	88,435	-	3.00	2	-	Additional operating capital	-	-	-	57,594,092	57,594,092	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Hainan President Enterprises Co., Ltd.	Other receivables	Y	89,033	88,435	-	3.00	2	-	Additional operating capital	-	-	-	57,594,092	57,594,092	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Akesu President Enterprises Co., Ltd.	Other receivables	Y	89,033	88,435	-	3.00	2	-	Additional operating capital	-	-	-	57,594,092	57,594,092	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Guiyang President Enterprises Co., Ltd.	Other receivables	Y	89,033	88,435	-	3.00	2	-	Additional operating capital	-	-	-	57,594,092	57,594,092	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Hunan President Enterprises Co., Ltd.	Other receivables	Y	89,033	88,435	-	3.00	2	-	Additional operating capital	-	-	-	57,594,092	57,594,092	(Note 2)



Number	Financing Company	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 17)	Actual amount drawn down	Interest rate	Nature for financing (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts		Loan limit per entity	Maximum amount available for loan	Note	
												Item	Value				
29	Uni-President Enterprises (China) Investment Corp.	President (Shanghai) Trading Co., Ltd.	Other receivables	Y	\$ 89,033	\$ 88,435	\$ -	3.00	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 57,594,092	\$ 57,594,092	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Shanghai) Co., Ltd.	Other receivables	Y	89,033	88,435	-	3.00	2	-	Additional operating capital	-	-	-	57,594,092	57,594,092	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Chongqing President Enterprises Co., Ltd.	Other receivables	Y	89,033	88,435	-	3.00	2	-	Additional operating capital	-	-	-	57,594,092	57,594,092	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Nanchang President Enterprises Co., Ltd.	Other receivables	Y	89,033	88,435	-	3.00	2	-	Additional operating capital	-	-	-	57,594,092	57,594,092	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Other receivables	Y	89,033	88,435	-	3.00	2	-	Additional operating capital	-	-	-	57,594,092	57,594,092	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Taizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	89,033	88,435	-	3.00	2	-	Additional operating capital	-	-	-	57,594,092	57,594,092	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Kunshan) Food Technology Co., Ltd.	Other receivables	Y	89,033	88,435	-	3.00	2	-	Additional operating capital	-	-	-	57,594,092	57,594,092	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Yantai Tongli Beverage Industries Co., Ltd.	Other receivables	Y	89,033	88,435	-	3.00	2	-	Additional operating capital	-	-	-	57,594,092	57,594,092	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Zhanjiang President Enterprises Co., Ltd.	Other receivables	Y	44,516	44,218	-	3.00	2	-	Additional operating capital	-	-	-	57,594,092	57,594,092	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Nanning President Enterprises Co., Ltd.	Other receivables	Y	44,516	44,218	-	3.00	2	-	Additional operating capital	-	-	-	57,594,092	57,594,092	(Note 2)
30	Uni-President (Vietnam) Co., Ltd.	Uni-President Vietnam Aquatic Breeding Co., Ltd.	Other receivables	Y	398,313	398,313	175,829	3.78~8.39	2	-	Additional operating capital	-	-	-	1,062,168	10,050,573	(Note 2)
30	Uni-President (Vietnam) Co., Ltd.	Tribeco Binh Duong Co., Ltd.	Other receivables	Y	265,542	265,542	-	3.78~8.39	2	-	Additional operating capital	-	-	-	1,062,168	10,050,573	(Note 2)
30	Uni-President (Vietnam) Co., Ltd.	North Tribeco Co., Ltd.	Other receivables	Y	265,542	265,542	-	3.78~8.39	2	-	Additional operating capital	-	-	-	1,062,168	10,050,573	(Note 2)
31	Uni-President (Philippines) Corp.	Uni-President Land Corp.	Long-term notes and accounts receivable	Y	316,844	316,844	316,844	5.50	2	-	Investment	-	-	-	341,791	341,791	(Note 2)
32	Zhongshan President Enterprises Co., Ltd.	President (Shanghai) Health Product Trading Company Ltd.	Other receivables	Y	44,403	44,218	-	-	2	-	Additional operating capital	-	-	-	430,215	430,215	(Note 16)
33	Shanghai Songjiang President Enterprises Co., Ltd.	President (Shanghai) Health Product Trading Company Ltd.	Other receivables	Y	111,291	110,544	-	3.19~3.29	2	-	Additional operating capital	-	-	-	127,099	127,099	(Note 2)
33	Shanghai Songjiang President Enterprises Co., Ltd.	Tait Marketing & Distribution (Shanghai) Co., Ltd.	Other receivables	Y	8,881	8,844	8,844	3.29~3.33	2	-	Additional operating capital	-	-	-	127,099	127,099	(Note 2)
34	Uni-President Enterprises (Shanghai) Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	445,163	442,176	246,964	3.00	2	-	Additional operating capital	-	-	-	1,912,565	1,912,565	(Note 2)
35	Akesu President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	890,326	884,352	363,503	3.00	2	-	Additional operating capital	-	-	-	2,854,689	2,854,689	(Note 2)
36	Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,780,651	1,768,704	547,663	3.00	2	-	Additional operating capital	-	-	-	13,681,766	13,681,766	(Note 2)

Number	Financing Company	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 17)	Actual amount drawn down	Interest rate	Nature for financing (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts		Loan limit per entity	Maximum amount available for loan	Note	
												Item	Value				
37	Chongqing President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	\$ 890,326	\$ 884,352	\$ 602,887	3.00	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 5,371,980	\$ 5,371,980	(Note 3)
38	Taizhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,335,488	1,326,528	314,422	3.00	2	-	Additional operating capital	-	-	-	4,380,441	4,380,441	(Note 2)
38	Taizhou President Enterprises Co., Ltd.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	351,679	349,319	-	3.00	2	-	Additional operating capital	-	-	-	4,380,441	4,380,441	(Note 2)
39	Kunshan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	890,326	884,352	375,063	3.00	2	-	Additional operating capital	-	-	-	15,007,939	15,007,939	(Note 2)
40	Fuzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,780,651	1,768,704	391,923	3.00	2	-	Additional operating capital	-	-	-	5,848,512	5,848,512	(Note 2)
41	Zhengzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,225,814	2,210,880	760,785	3.00	2	-	Additional operating capital	-	-	-	9,767,030	9,767,030	(Note 2)
41	Zhengzhou President Enterprises Co., Ltd.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	712,260	707,481	-	3.00	2	-	Additional operating capital	-	-	-	9,767,030	9,767,030	(Note 2)
42	Nanchang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,225,814	2,210,880	724,849	3.00	2	-	Additional operating capital	-	-	-	7,928,236	7,928,236	(Note 2)
42	Nanchang President Enterprises Co., Ltd.	Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Other receivables	Y	1,335,488	1,326,528	-	3.00	2	-	Additional operating capital	-	-	-	7,928,236	7,928,236	(Note 2)
43	Guangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,225,814	2,210,880	571,034	3.00	2	-	Additional operating capital	-	-	-	20,526,522	20,526,522	(Note 2)
43	Guangzhou President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	Other receivables	Y	445,163	442,176	-	3.00	2	-	Additional operating capital	-	-	-	20,526,522	20,526,522	(Note 2)
43	Guangzhou President Enterprises Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	Other receivables	Y	445,163	442,176	-	3.00	2	-	Additional operating capital	-	-	-	20,526,522	20,526,522	(Note 2)
43	Guangzhou President Enterprises Co., Ltd.	Hainan President Enterprises Co., Ltd.	Other receivables	Y	445,163	442,176	-	3.00	2	-	Additional operating capital	-	-	-	20,526,522	20,526,522	(Note 2)
44	Zhanjiang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	890,326	884,352	485,893	3.00	2	-	Additional operating capital	-	-	-	3,393,226	3,393,226	(Note 2)
44	Zhanjiang President Enterprises Co., Ltd.	Hainan President Enterprises Co., Ltd.	Other receivables	Y	445,163	442,176	-	3.00	2	-	Additional operating capital	-	-	-	3,393,226	3,393,226	(Note 2)
45	Changsha President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,780,651	1,768,704	665,998	3.00	2	-	Additional operating capital	-	-	-	6,772,498	6,772,498	(Note 2)
46	Nanning President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,780,651	1,768,704	852,916	3.00	2	-	Additional operating capital	-	-	-	7,071,362	7,071,362	(Note 2)
47	Hainan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	890,326	884,352	305,251	3.00	2	-	Additional operating capital	-	-	-	3,057,162	3,057,162	(Note 2)
48	Hefei President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,214,997	2,210,880	1,186,972	3.00	2	-	Additional operating capital	-	-	-	9,237,893	9,237,893	(Note 2)
49	Wuhan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,225,814	2,210,880	597,294	3.00	2	-	Additional operating capital	-	-	-	16,611,781	16,611,781	(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 Item	Value	Loan limit per entity	Maximum amount available for loan	Note
50	Hunan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	\$ 445,163	\$ 442,176	\$ -	3.00	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ -	\$ 897,573	\$ 897,573	(Note 2)
50	Hunan President Enterprises Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	Other receivables	Y	45,852	45,544	-	3.00	2	-	Additional operating capital	-	-	-	-	897,573	897,573	(Note 2)
51	Kunming President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,780,651	1,768,704	446,880	3.00	2	-	Additional operating capital	-	-	-	-	4,319,625	4,319,625	(Note 2)
52	Xinjiang President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,225,814	2,210,880	420,788	3.00	2	-	Additional operating capital	-	-	-	-	6,267,764	6,267,764	(Note 2)
53	Yantai Tongli Beverage Industries Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	356,130	353,741	256,129	3.00	2	-	Additional operating capital	-	-	-	-	1,258,823	1,258,823	(Note 2)
53	Yantai Tongli Beverage Industries Co., Ltd.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	222,581	221,088	-	3.00	2	-	Additional operating capital	-	-	-	-	1,258,823	1,258,823	(Note 2)
54	Ningxia Uni-President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,112,907	1,105,440	462,603	3.00	2	-	Additional operating capital	-	-	-	-	1,824,901	1,824,901	(Note 2)
55	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	890,326	884,352	-	3.00	2	-	Additional operating capital	-	-	-	-	10,060,307	10,060,307	(Note 2)
56	Shenyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	890,326	884,352	593,915	3.00	2	-	Additional operating capital	-	-	-	-	1,119,536	1,119,536	(Note 2)
57	Uni-President Enterprises (Kunshan) Food Technology Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	111,291	110,544	79,870	3.00	2	-	Additional operating capital	-	-	-	-	318,358	318,358	(Note 2)
58	Hangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,335,488	1,326,528	158,808	3.00	2	-	Additional operating capital	-	-	-	-	10,635,172	10,635,172	(Note 2)
59	President (Kunshan) Real Estate Development Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	445,163	442,176	43,167	3.00	2	-	Additional operating capital	-	-	-	-	1,111,123	1,111,123	(Note 2)
60	President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	222,581	221,088	117,546	3.00	2	-	Additional operating capital	-	-	-	-	475,906	475,906	(Note 2)
61	Guiyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	890,326	884,352	445,517	3.00	2	-	Additional operating capital	-	-	-	-	3,833,686	3,833,686	(Note 2)
62	Henan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	890,326	884,352	341,978	3.00	2	-	Additional operating capital	-	-	-	-	6,749,015	6,749,015	(Note 2)
63	Jinan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	890,326	884,352	254,374	3.00	2	-	Additional operating capital	-	-	-	-	4,790,340	4,790,340	(Note 2)
64	President (Shanghai) Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	885,999	884,352	262,673	3.00	2	-	Additional operating capital	-	-	-	-	1,653,868	1,653,868	(Note 2)
65	Qingdao President Feed & Livestock Co., Ltd.	President Chain Store (Zhejiang) Ltd.	Other receivables	Y	133,549	132,653	132,653	3.18~3.28	2	-	Additional operating capital	-	-	-	-	180,014	180,014	(Note 2)

Number	Financing Company	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 17)	Actual amount drawn down	Interest rate	Nature for financing (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts		Loan limit per entity	Maximum amount available for loan	Note	
												Item	Value				
66	Shaanxi President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	\$ 889,228	\$ 884,352	\$ 178,237	3.00	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 5,262,110	\$ 5,262,110	(Note 2)
67	Daeyoung Foods Co., Ltd.	The Joen Water Co., Ltd.	Other receivables	Y	203,269	203,269	203,269	4.60	2	-	Capital expenditures	-	-	-	248,347	248,347	(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 1:32.27, CNY:NTD 1:4.422, VND:NTD 1:0.001328 and PHP:NTD 1:0.5702.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Provision of endorsements and guarantees to others

For the nine-month period ended September 30, 2023

Table 2

Expressed in thousands of NTD

Number	Endorser/guarantor	Party being endorsed/guaranteed		Relationship with the endorser/guarantor (Note 1)	Limit on endorsements/guarantees provided for a single party	Maximum balance during the period	Outstanding balance at September 30, 2023	Actual amount drawn down	Amount of endorsements/guarantees secured with collateral	Ratio of accumulated endorsements/guarantee amount to net worth of the endorser/guarantor company	Limit on total amount of endorsements/guarantee	Provision of endorsements/guarantee by parent company to subsidiary	Provision of endorsements/guarantee by subsidiary to parent company	Provision of endorsements/guarantee to party in Mainland China	Note
		Company name													
0	Uni-President Enterprises Corp.	Kai Yu (BVI) Investment Co., Ltd.		2	\$ 63,385,464	\$ 21,000,000	\$ 21,000,000	\$ -	\$ -	17	\$ 126,770,929	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.		2	63,385,464	6,156,200	6,088,350	564,000	-	5	126,770,929	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Tone Sang Construction Corp.		2	63,385,464	2,471,350	2,471,350	572,000	-	2	126,770,929	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Kai Nan Investment Co., Ltd.		2	63,385,464	1,522,700	1,522,700	-	-	1	126,770,929	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Tung Lo Development Co., Ltd.		2	63,385,464	1,500,000	1,500,000	-	-	1	126,770,929	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Uni-President Express Corp.		2	63,385,464	900,000	900,000	112,000	-	1	126,770,929	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	President Professional Baseball Team Corp.		2	63,385,464	60,000	60,000	-	-	-	126,770,929	Y	N	N	(Note 3)
1	Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.		2	83,996,775	16,135,000	16,135,000	-	-	19	83,996,775	N	N	N	(Note 4)
1	Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.		2	83,996,775	1,613,500	1,613,500	-	-	2	83,996,775	N	N	N	(Note 4)
2	President International Development Corp.	President (BVI) International Investment Holdings Ltd.		2	2,822,733	2,484,790	2,484,790	-	-	18	7,056,833	N	N	N	(Note 5)
3	ScinoPharm Taiwan Ltd.	SciAnda (Changshu) Pharmaceuticals Ltd.		2	10,242,382	747,102	309,523	-	-	3	10,242,382	N	N	Y	(Note 7)

Number	Endorser/guarantor	Party being endorsed/guaranteed		Limit on endorsements/ guarantees provided for a single party	Maximum balance during the period	Outstanding balance at September 30, 2023	Actual amount drawn down	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsements/ guarantee amount to net worth of the endorser/guarantor company	Limit on total amount of endorsements/ guarantee	Provision of endorsements/ guarantee by parent company to subsidiary	Provision of endorsements/ guarantee by subsidiary to parent company	Provision of endorsements/ guarantee to party in Mainland China	Note
		Relationship with the endorser/ guarantor (Note 1)	Company name											
4	President Century Corp.	President Fair Development Corp.	2	\$ 3,047,880	\$ 600,000	\$ 600,000	\$ -	\$ 600,000	39	\$ 3,809,850	N	N	N	(Note 8)
5	Zhongshan President Enterprises Co., Ltd.	Zhangzhou President Biotechnology Co., Ltd	4	537,770	58,695	58,301	58,301	-	5	1,075,535	N	N	Y	(Note 9)

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

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

(Note 2) Foreign currencies are translated into New Taiwan Dollars. Exchange rates of foreign currencies indicated as of report date were as follows: USD:NTD 1:32.27, CNY:NTD 1:4.422, VND:NTD 1:0.001328 and PHP:NTD 1:0.5702.

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

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

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

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

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

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

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

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

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

September 30, 2023

Table 3

Expressed in thousands of NTD

Investor	Type and name of securities	Relationship with the issuer	Ending balance					
			General ledger account (Note 3)	Number of shares (in thousands)	Book value	Percentage of ownership	Fair value	Note
	Stock :							
Uni-President Enterprises Corp.	Universal Venture Capital Investment Co., Ltd., etc.	—	4	7,934	\$ 92,236	-	\$ 92,236	—
Uni-President Enterprises Corp.	Grape King Bio Ltd.	—	5	11,851	1,848,756	8.00	1,848,756	—
Uni-President Enterprises Corp.	CDIB Partners Investment Holding Corp.	—	5	27,000	250,000	2.48	250,000	—
	Negotiable Certificates of Deposit :							
Cayman President Holdings Ltd.	Bank of China (Hong Kong) Limited CD	—	3	-	484,050	-	-	—
	Bonds :							
Cayman President Holdings Ltd.	USD offshore bond issued by Sumitomo Mitsui Trust Bank Ltd. (USJ7771YLG00)	—	3	-	312,992	-	-	—
Cayman President Holdings Ltd.	USD offshore bond issued by Rabo Bank (US21688AAU60), etc.	—	3	-	450,413	-	-	—
Cayman President Holdings Ltd.	USD offshore bond issued by Sumitomo Mitsui Trust Bank Ltd. (USJ7771YNJ21)	—	6	-	744,248	-	-	—
Cayman President Holdings Ltd.	USD offshore bond issued by Formosa Group Cayman Ltd. (XS1214406792)	—	6	-	497,885	-	-	—
Cayman President Holdings Ltd.	USD offshore bond issued by TSMC Global. (USG91139AC27)	—	6	-	385,776	-	-	—
Cayman President Holdings Ltd.	Gavin Investment Ltd.	—	6	-	321,603	-	-	—
Cayman President Holdings Ltd.	UBS AG Fixed Rate Bond (XS2025175014), etc.	—	6	-	674,171	-	-	—
	Beneficiary Certificates :							
Kai Yu Investment Co., Ltd.	UPAMC James Bond Money Market Fund	—	1	166	2,831	-	2,831	—
	Stock :							
Nanlien International Corp.	Union Chinese Corp. etc.	—	5	5,465	62,853	-	62,853	—
	Beneficiary Certificates :							
President Fair Development Corp.	JIH Sun Money Market Fund	—	1	39,471	600,181	-	600,181	—
President Fair Development Corp.	Taishin 1699 Money Market Fund	—	1	4,318	60,011	-	60,011	—
President International Development Corp.	Yuanta Daily Taiwan 50 Bear -1X ETF	—	1	9,000	44,370	-	44,370	—
President International Development Corp.	Purestone silks Investment Limited Partnership Fund, etc.	—	4	-	84,471	-	84,471	—

Investor	Type and name of securities	Relationship with the issuer	Ending balance					
			General ledger account (Note 3)	Number of shares (in thousands)	Book value	Percentage of ownership	Fair value	Note
	Stock :							
President International Development Corp.	PSS Co., Ltd.	—	1	2,653	\$ 320,511	-	\$ 320,511	—
President International Development Corp.	Handa Pharmaceuticals, Inc., etc.	—	1	3,191	385,684	-	385,684	—
President International Development Corp.	RFD Micro Electricity Co. Ltd., etc.	—	4	31,336	425,586	-	425,586	—
President International Development Corp.	CDIB Partners Investment Holding Corp., etc.	—	5	31,196	1,012,878	-	1,012,878	—
Ton-Yi Industrial Corp.	JFE Holdings Inc.	—	5	250	118,423	0.04	118,423	—
ScinoPharm Taiwan Ltd.	SYNGEN, Inc.	—	4	245	-	7.40	-	—
ScinoPharm Taiwan Ltd.	Tanvex Biologics, Inc.	Director	5	28,800	70,364	16.84	70,364	—
President Chain Store Corp.	President Investment Trust Corp., etc.	—	4	6,077	85,480	-	85,480	—
President Chain Store Corp.	President Securities Corp.	—	5	40,545	760,221	2.79	760,221	(Note 2)
President Chain Store Corp.	Duskin Co Ltd., etc.	—	5	950	214,494	-	214,494	—
President (B.V.I.) International Investment Holdings Ltd.	Insilico Medicine Cayman Topco C, etc.	—	4	8,477	498,453	-	498,453	—
	Beneficiary Certificates :							
President (B.V.I.) International Investment Holdings Ltd.	iShare US Medical Devices ETF	—	1	1	14,316	-	14,316	—
President (B.V.I.) International Investment Holdings Ltd.	Creacion Ventures I,L.P.	—	4	-	560,400	-	560,400	—
President (B.V.I.) International Investment Holdings Ltd.	WTT Global Life Science Capital Partners,L.P.	—	4	-	418,079	-	418,079	—
President (B.V.I.) International Investment Holdings Ltd.	MIDAS FUND L.P.	—	4	-	384,084	-	384,084	—
President (B.V.I.) International Investment Holdings Ltd.	Noah-Interactive Media Entertainment Industry Fund, etc.	—	4	-	308,813	-	308,813	—



Investor	Type and name of securities	Relationship with the issuer	Ending balance					
			General ledger account (Note 3)	Number of shares (in thousands)	Book value	Percentage of ownership	Fair value	Note
	Beneficiary Certificates :							
President (B.V.I.) International Investment Holdings Ltd.	Muzinich Multi-Strategy Fund-D Class, etc.	—	4	106	\$ 4,028,723	-	\$ 4,028,723	—
President (B.V.I.) International Investment Holdings Ltd.	PIMCO INCOME FUNDS, etc.	—	5	1,696	721,066	-	721,066	—
	Stock :							
President (B.V.I.) International Investment Holdings Ltd.	Xiang Lu Industries Ltd.	—	5	69,997	289,591	-	289,591	—
	Structured products :							
Uni-President Enterprises (China) Investment Corp.	Fubon Bank (China) Co., Ltd. Structured Products	—	1	-	1,784,188	-	1,784,188	—
Uni-President Enterprises (China) Investment Corp.	Cathay United Bank Structured Products	—	1	-	1,405,898	-	1,405,898	—
Uni-President Enterprises (China) Investment Corp.	CTBC Bank Co., Ltd. Structured Products	—	1	-	1,335,322	-	1,335,322	—
Uni-President Enterprises (China) Investment Corp.	Bank of China Structured Products	—	1	-	904,711	-	904,711	—
Uni-President Enterprises (China) Investment Corp.	E.SUN Commercial Bank (China) Co., Ltd. Structured Products	—	1	-	443,603	-	443,603	—
	Stock :							
Uni-President Assets Holdings Ltd., etc.	MET VM HOLDING PTE. LTD., etc.	—	1	8,903	701,754	-	701,754	—
	Beneficiary Certificates :							
Kai Ya Food Co., Ltd.	UPAMC James Bond Money Market Fund, etc.	—	1	100,664	1,540,223	-	1,540,223	—
	Structured products :							
Guangzhou President Enterprises Co., Ltd.	Fubon Bank (China) Co., Ltd. Structured Products	—	1	-	904,693	-	904,693	—
	Bills Under Repurchase Agreement :							
President-Kikkoman Zhenji Foods Co., Ltd., etc.	National Debt Reverse-repurchase Agreement, etc	—	3	-	66,592	-	-	—

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note 3)	Number of shares (in thousands)	Ending balance			Note
					Book value	Percentage of ownership	Fair value	
	Stock :							
Ton Yu Investment Inc., etc.	iMQ Technology Inc., etc.	—	4	2,270	\$ 26,340	-	\$ 26,340	—
President Global Crop., etc.	Cathay General Bank, etc.	—	5	14,684	529,779	-	529,779	—

(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 1:32.27, CNY:NTD 1:4.422, VND:NTD 1:0.001328, PHP:NTD 1:0.5702 and KRW:NTD 1:0.02391.

(Note 2) 40,545 thousand shares (\$760,221) 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, 2023

Table 4

Expressed in thousands of NTD

Investor	Type and name of securities	General ledger account (Note 1)	Name of the counterparty	Relationship	Beginning balance		Addition		Disposal			Other increase (decrease)		Ending balance		
					Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Sale Price	Book Value	Gain (loss) on disposal	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount
Uni-President Enterprises Corp.	Stock : PresiCarre Corp.	7	(Note 2)	-	152,621	\$ 2,051,672	368,518	\$ 25,659,463	-	\$ -	\$ -	\$ -	-	\$ 6,573,014	521,139	\$ 34,284,149
Uni-President Enterprises Corp.	Uni-President Express Corp.	7	Cash capital increase	-	190,000	1,766,567	110,000	1,100,000	-	-	-	-	( 102,128)	300,000	2,764,439	
Woongjin Foods Co.,Ltd.	The Joen Water Co.,Ltd. Negotiable Certificate of Deposit :	7	(Note 3)	-	-	-	199	316,086	-	-	-	-	-	-	199	316,086
Cayman President Holdings Ltd.	Natixis SG Branch CD	3	-	-	-	614,200	-	-	-	671,177	( 646,450)	24,727	-	32,250	-	-
Cayman President Holdings Ltd.	Bonds : USD offshore bond issued by Goldman Sachs Finance Corp. (XS2019699052)	3	-	-	-	307,100	-	-	-	328,670	( 322,943)	5,727	-	15,843	-	-
President Chain Store Corp.	Stock : PresiCarre Corp.	7	(Note 2)	-	145,172	4,868,967	78,172	5,442,963	-	-	-	-	-	9,500	223,344	10,321,430
President Fair Development Corp.	Beneficiary Certificates : JIH Sun Money Market Fund	1	-	-	-	-	90,127	1,368,000	( 50,656)	768,372	( 768,000)	372	-	181	39,471	600,181
President Fair Development Corp.	Taishin 1699 Money Market Fund	1	-	-	-	-	89,741	1,243,000	( 85,423)	1,183,695	( 1,183,000)	695	-	11	4,318	60,011
President Packaging Industrial Corp.	UPAMC James Bond Money Market Fund	1	-	-	-	-	18,210	310,000	( 15,577)	265,080	( 265,000)	80	-	-	2,633	45,000
Uni-President Express Corp.	UPAMC James Bond Money Market Fund	1	-	-	16,231	275,053	12,899	219,500	( 24,147)	410,244	( 408,732)	1,512	( 639)	4,983	85,182	
Uni-President Department Stores Corp.	JIH Sun Money Market Fund	1	-	-	8,652	130,389	149,869	2,265,728	( 151,960)	2,297,402	( 2,296,360)	1,042	-	-	6,561	99,757
Uni-President Department Stores Corp.	Taishin 1699 Money Market Fund	1	-	-	-	-	62,753	870,603	( 45,786)	635,300	( 634,920)	380	-	-	16,967	235,683
Uni-President Department Stores Corp.	SinoPac Money Market Fund	1	-	-	-	-	24,728	352,098	( 16,671)	237,357	( 237,270)	87	-	-	8,057	114,828
Books.com. Co., Ltd.	CTBC Hwa-win Money Market Fund	1	-	-	-	-	180,997	2,034,000	( 175,670)	1,975,236	( 1,974,000)	1,236	-	88	5,327	60,088
Books.com. Co., Ltd.	Yuanta Wan Tai Money Market Fund	1	-	-	-	-	20,148	310,000	( 20,148)	310,182	( 310,000)	182	-	-	-	-
President Drugstore Business Corp.	Taishin 1699 Money Market Fund	1	-	-	10,897	150,000	74,369	1,027,000	( 85,266)	1,177,241	( 1,177,000)	241	-	-	-	-
President Pharmaceutical Corp.	Taishin 1699 Money Market Fund	1	-	-	10,394	143,072	44,394	613,400	( 53,337)	737,507	( 736,218)	1,289	( 84)	1,451	20,170	
Chieh Shun Transport Corp.	UPAMC James Bond Money Market Fund	1	-	-	1,180	20,005	32,784	558,500	( 29,748)	506,717	( 506,445)	272	-	16	4,216	72,076
Chieh Shun Transport Corp.	Taishin 1699 Money Market Fund	1	-	-	2,325	32,011	34,241	473,000	( 36,566)	505,333	( 505,000)	333	( 11)	-	-	-
President Information Corp.	UPAMC James Bond Money Market Fund	1	-	-	-	-	32,327	549,800	( 27,681)	471,087	( 470,518)	569	-	134	4,646	79,416
Qware System & Service Corp.	Taishin 1699 Money Market Fund	1	-	-	-	-	26,158	362,000	( 13,026)	180,696	( 180,000)	696	-	489	13,132	182,489
President Logistics International Co., Ltd.	UPAMC James Bond Money Market Fund	1	-	-	295	5,003	18,240	311,000	( 17,832)	304,108	( 303,987)	121	-	2	703	12,018
President Logistics International Co., Ltd.	Taishin 1699 Money Market Fund	1	-	-	3,597	49,517	18,954	262,000	( 22,551)	311,637	( 311,500)	137	( 17)	-	-	-

Investor	Type and name of securities	ledger account (Note 1)	Name of the counterparty	Relationship	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Sale Price	Book Value	Gain (loss) on disposal	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount
Kai Yu (BVI) Investment Co Ltd.	Stock : Zhangzhou President Biotechnology Co., Ltd	7	Cash capital increase	-	-	\$ 265,426	-	\$ 607,573	-	\$ -	\$ -	-	-	(\$ 37,244)	-	\$ 835,755
Uni-President Enterprises (China) Investment Corp.	Uni-President Asia Holdings Ltd.	7	Cash capital increase	-	92,318,000	58,139,697	1,000,000	318,226	-	-	-	-	-	497,045	93,318,000	58,954,968
Kai Ya Food Co., Ltd.	Beneficiary Certificates : UPAMC James Bond Money Market Fund	1	-	-	11,827	200,416	28,184	480,000	( 29,150)	496,239	( 495,000)	1,239	-	232	10,861	185,648
Uni-President Enterprises (China) Investment Corp.	Structured products : Fubon Bank (China) Co., Ltd. Structured Products	1	-	-	-	1,351,240	-	1,768,706	-	1,373,594	( 1,342,363)	31,231	-	6,605	-	1,784,188
Uni-President Enterprises (China) Investment Corp.	CTBC Bank Co., Ltd. Structured Products	1	-	-	-	-	-	1,326,529	-	-	-	-	-	8,793	-	1,335,322
Uni-President Enterprises (China) Investment Corp.	E.SUN Commercial Bank (China) Co., Ltd. Structured Products	1	-	-	-	-	-	442,176	-	-	-	-	-	1,427	-	443,603
Uni-President Enterprises (China) Investment Corp.	Stock : Tianjin President Enterprises Drinks Co., Ltd.	7	Cash capital increase	-	-	-	-	318,606	-	-	-	-	-	15,324	-	333,930
Guangzhou President Enterprises Co., Ltd.	Structured products : Fubon Bank (China) Co., Ltd. Structured Products	1	-	-	-	-	-	884,353	-	-	-	-	-	20,340	-	904,693
President (Kunshan) Trading Co., Ltd.	Fubon Bank (China) Co., Ltd. Structured Products	1	-	-	-	906,797	-	-	-	917,693	( 900,815)	16,878	-	( 5,982)	-	-
Uni-President Asia Holdings Ltd.	Stock : Uni-President Hong Kong Holdings Ltd.	7	Cash capital increase	-	5,065,436	58,910,420	78,000	318,226	-	-	-	-	-	487,935	5,143,436	59,716,581
Uni-President Hong Kong Holdings Ltd.	Uni-President Enterprises (China) Investment Corp.	7	Cash capital increase	-	-	57,138,466	-	318,800	-	-	-	-	-	498,426	-	57,955,692

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

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

(Note 2) It is Carrefour Nederland B.V. and Carrefour S.A.

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

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

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

Additions, disposals and ending balance are translated using the exchange rates as at September 30, 2023: USD:NTD 1:32.27, CNY:NTD 1:4.422.

Gains and losses on disposal are translated using average exchange rates for the nine-month period ended September 30, 2023: USD:NTD 1:30.96, CNY:NTD 1:4.395.

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, 2023

Table 5

Expressed in thousands of NTD

Corporation of acquisition	Name of Property	Date of acquisition	Trade amount	Status of payment of proceeds	Name of the counterparty	Relationship	The last transfer data of related counterparty				Basis for price determination	Reason for acquisition	Other terms
							Owner	Relationship	Date	Amount			
Uni-President Enterprises Corp.	Land of Xinjing, Tree Vollyay Park, Xingshi Dist., Tainan City	May 2020	\$ 1,875,930	100% of price was paid	Chi Mei Corporation and Himax Technologies, Inc.	—	—	—	\$ -	(Note 1)	As a warehousing and logistics park and manufacturing plant for the Group	—	
President Chain Store Corp.	Taoyuan Aerotropolis Industry Area	July 2022	6,000,000	Second installment of 900 million was paid	Taoyuan City Government and Civil Aeronautics Administration	—	—	—	-	(Note 2)	Overall planning of the operation	—	
President Chain Store Corp.	Taoyuan Aerotropolis Industry Area H Base	May 2023	615,000	12% of price was paid	Uni-President Express Corp., etc.	(Note 3)	—	—	-	—	As a logistics park	—	
President Chain Store Corp.	Tucheng District, New Taipei City Land leased in Mingde section Commissioned to build	August 2023	733,237	2% of price was paid	Cheng-Shi Construction Corp., etc.	(Note 4)	—	—	-	—	Overall planning of the operation	—	
Nanlien International Corp.	Daliao District, Kaohsiung City The land in the north section of Cuo and Buildings on Fenglin 2nd Road	September 2023	382,500	0% of price was paid	Shanming printing Company Ltd and natural person.	—	—	—	-	(Note 5)	Overall planning of the operation	—	
Woongjin Foods Co., Ltd.	Logistics center and plant building of Gongju City, Republic of Korea	February 2023	750,312	16% of price was paid	ARCHION ARCHITECTS Inc. ∙ INDEOK CONSTRUCTION Co., Ltd.	—	—	—	-	—	The need of operation	—	
Uni-President Express Corp.	Logistics center building on Land of Gangkou, Wuchi Dist., Taichung City	April 2023	6,120,000	0% of price was paid	TA CHEN CONSTRUCTION & ENGINEERING Corp. and the Company	The Company and Associates	—	—	-	—	As a logistics park	—	
Uni-President Express Corp.	Logistics center building on Land of Ruiyuan, Yangmei Dist., Taoyuan City	April 2023	2,555,000	0% of price was paid	TA CHEN CONSTRUCTION & ENGINEERING Corp. and the Company	The Company and Associates	—	—	-	—	As a logistics park	—	

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			
Zhangzhou President Biotechnology Co., Ltd	Plant building of Zhangzhou City, Fujian Province	October 2022	\$ 593,030	60% of price was paid	Fujian Yucheng Construction Engineering Co., Ltd.; Fujian Jitai Architectural Design Co., Ltd.; Anshun Branch of Fujian Dingcheng Engineering Management Co., Ltd.; Fujian Dongchen Comprehensive Investigation Institute	—	—	—	—	\$ -	—	The need of operation	—

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

(Note 2) Participating in the public tendering of Taoyuan City Government and Civil Aeronautics Administration with reference to the market price of the neighboring land market.

(Note 3) Among the counterparty, Uni-President Express Corp. is subsidiary.

(Note 4) Among the counterparty, Cheng-Shi Construction Corp. is associates of The Company.

(Note 5) Refer to the appraised value and market price evaluated by China Real Estate Appraiser Firm (total appraised value amounted to \$383,775).

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, 2023

Table 6

Expressed in thousands of NTD

<u>Corporation of acquisition</u>	<u>Name of Property</u>	<u>Date of disposal</u>	<u>Original date of acquisition</u>	<u>Book value</u>	<u>Trade amount</u>	<u>Status of collection of proceeds</u>	<u>Gain (Loss) on disposal</u>	<u>Name of the counterparty</u>	<u>Relationship</u>	<u>Reason for disposal</u>	<u>Basis for price determination</u>	<u>Other terms</u>
Hefei President Enterprises Co., Ltd.	Buildings located at No.8278 Fanhua Avenue Hefei Economic and Technological Development Zone	March 2023	December 2015	\$ 768,127	\$ 782,556	80% of price was collected	\$ 14,429	Hefei Land Reserve Center	—	In accordance with the overall industrial planning of Hefei Economic and Technological Development Zone and accomplish the land acquisition of government	(Note)	—

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

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

Table 7

Expressed in thousands of NTD

Purchases/sales company	Name of the counterparty	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	\$ 7,455,843	(20)	(Note 1)	\$ -	(Note 1)	\$ 1,277,763	20	-
Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	(Sales)	( 4,855,023)	(13)	(Note 1)	-	(Note 1)	622,161	10	-
Uni-President Enterprises Corp.	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	( 3,444,197)	(9)	(Note 1)	-	(Note 1)	457,102	7	-
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	( 3,213,564)	(9)	(Note 1)	-	(Note 1)	429,277	7	-
Uni-President Enterprises Corp.	Tung Hsyng Co.Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 1,013,354)	(3)	(Note 1)	-	(Note 1)	264,838	4	-
Uni-President Enterprises Corp.	Tong Zhan Corporation Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 849,684)	(2)	(Note 1)	-	(Note 1)	145,002	2	-
Uni-President Enterprises Corp.	Tung Yi Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 846,243)	(2)	(Note 1)	-	(Note 1)	196,062	3	-
Uni-President Enterprises Corp.	Tung Shun Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 821,185)	(2)	(Note 1)	-	(Note 1)	252,704	4	-
Uni-President Enterprises Corp.	Guan Chan Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 726,868)	(2)	(Note 1)	-	(Note 1)	198,934	3	-
Uni-President Enterprises Corp.	Fu Yi Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 534,379)	(1)	(Note 1)	-	(Note 1)	76,988	1	-
Uni-President Enterprises Corp.	Uni-President Vendor Corp.	An investee company accounted for under the equity method	(Sales)	( 504,726)	(1)	(Note 1)	-	(Note 1)	63,258	1	-
Uni-President Enterprises Corp.	Tung-Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 423,161)	(1)	(Note 1)	-	(Note 1)	112,906	2	-
Uni-President Enterprises Corp.	Jin Hui Food Corp	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 412,386)	(1)	(Note 1)	-	(Note 1)	98,758	2	-
Uni-President Enterprises Corp.	Uni-Wonder Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	( 403,676)	(1)	(Note 1)	-	(Note 1)	53,700	1	-
Uni-President Enterprises Corp.	Tung Ju Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 366,554)	(1)	(Note 1)	-	(Note 1)	103,577	2	-
Uni-President Enterprises Corp.	Kun Fu Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 322,466)	(1)	(Note 1)	-	(Note 1)	66,302	1	-
Uni-President Enterprises Corp.	Far-Tong Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 296,485)	(1)	(Note 1)	-	(Note 1)	37,637	1	-
Uni-President Enterprises Corp.	Ginfa Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 217,254)	(1)	(Note 1)	-	(Note 1)	37,954	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)	( 192,910)	(1)	(Note 1)	-	(Note 1)	66,773	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)	( 181,759)	-	(Note 1)	-	(Note 1)	28,127	-	-
Uni-President Enterprises Corp.	Cheng-Fa Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 181,728)	-	(Note 1)	-	(Note 1)	38,001	1	-
Uni-President Enterprises Corp.	Tung Che Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 160,525)	-	(Note 1)	-	(Note 1)	45,582	1	-
Uni-President Enterprises Corp.	Xin-Tung Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 157,182)	-	(Note 1)	-	(Note 1)	11,080	-	-
Uni-President Enterprises Corp.	Chang Tong Corporation Limited	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 145,645)	-	(Note 1)	-	(Note 1)	8,533	-	-
Uni-President Enterprises Corp.	Prosperity Food Marketing Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 139,310)	-	(Note 1)	-	(Note 1)	25,743	-	-
Uni-President Enterprises Corp.	Tung Sheh Co., Ltd	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 135,966)	-	(Note 1)	-	(Note 1)	31,607	-	-
Uni-President Enterprises Corp.	Tong-Yeen Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 128,053)	-	(Note 1)	-	(Note 1)	4,280	-	-
Uni-President Enterprises Corp.	Tung You Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 126,405)	-	(Note 1)	-	(Note 1)	3,715	-	-
Uni-President Enterprises Corp.	Wei-Tong Enterprises Coporation	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 114,701)	-	(Note 1)	-	(Note 1)	4,049	-	-
Uni-President Enterprises Corp.	Hua-Zuo Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 109,443)	-	(Note 1)	-	(Note 1)	27,489	-	-
Uni-President Enterprises Corp.	Tung-Xiang Xin Yeh Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 108,331)	-	(Note 1)	-	(Note 1)	26,935	-	-



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.	Lien-Sheng Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(\$ 106,664)	-	(Note 1)	\$ -	(Note 1)	\$ 5,134	-	-
Uni-President Enterprises Corp.	President Kikkoman Inc.	An investee company accounted for under the equity method	Purchases	824,709	4	(Note 1)	-	(Note 1)	( 78,850)	(4)	-
Uni-President Enterprises Corp.	President Nisshin Corp.	An investee company accounted for under the equity method	Purchases	496,380	2	(Note 1)	-	(Note 1)	( 60,698)	(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	355,992	2	(Note 1)	-	(Note 1)	( 21,412)	(1)	-
Uni-President Enterprises Corp.	President Packaging Industrial Corp.	An investee company accounted for under the equity method	Purchases	229,155	1	(Note 1)	-	(Note 1)	( 28,330)	(2)	-
Uni-President Enterprises Corp.	TTET Union Corp.	An investee company accounted for under the equity method	Purchases	188,106	1	(Note 1)	-	(Note 1)	( 16,506)	(1)	-
Nanlien International Corp.	Lien Bo Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 1,134,200)	(20)	Closes its accounts 35 days after the end of each month	-	-	307,115	61	-
Nanlien International Corp.	Chang Tong Corporation Limited	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 157,518)	(3)	12 days after delivery	-	-	6,263	1	-
Nanlien International Corp.	Tong-Yeen Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 132,327)	(2)	12 days after delivery	-	-	10,258	2	-
Nanlien International Corp.	Xin-Tung Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 109,678)	(2)	12 days after delivery	-	-	2,051	-	-
Uni-President Vender Corp.	Uni-President Enterprises Corp.	The Company	Purchases	504,726	66	Closes its accounts 20 days after the end of each month	-	-	( 63,258)	(55)	-
Uni-President Dream Parks Corp.	Uni-President Enterprises Corp.	The Company	(Media revenue)	( 214,397)	(38)	Closes its accounts 45 days after the end of each month	-	-	61,458	60	-
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)	( 132,586)	(24)	Closes its accounts 45 days after the end of each month	-	-	19,329	19	-
Presco Netmarketing Inc.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	( 855,823)	(9)	Closes its accounts 60 days after the end of each month	-	-	128,513	16	-
Presco Netmarketing Inc.	Uni-President Enterprises Corp.	The Company	(Service revenue)	( 266,821)	(3)	Closes its accounts 30 days after the end of each month	-	-	43,552	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)	( 295,751)	(43)	Monthly payment	-	-	28,189	80	-
Uni-President Development Corp.	Uni-President Department Stores Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Rental income)	( 282,078)	(41)	Monthly payment	-	-	3,608	10	-
Presicarre Corp.	Tung Hsyng Co.Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	612,570	1	Closes its accounts 50~85 days after the end of each month	-	-	( 305,933)	(2)	-
Presicarre Corp.	Tung Ju Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	371,420	1	Closes its accounts 60 days after the end of each month	-	-	( 180,171)	(1)	-
Presicarre Corp.	Weilih Food Industrial Co., Ltd.	An investee company accounted for under the equity method	Purchases	183,543	-	Closes its accounts 60~65 days after the end of each month	-	-	( 97,341)	(1)	-
Presicarre Corp.	Kuang Chuan Diary Co., Ltd.	An investee company accounted for under the equity method	Purchases	139,305	-	Closes its accounts 60~65 days after the end of each month	-	-	( 57,575)	-	-
Presicarre Corp.	Lien Bo Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	129,125	-	Closes its accounts 45~75 days after the end of each month	-	-	( 52,195)	-	-
Presicarre Corp.	Tong Zhan Corporation Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	120,445	-	Closes its accounts 60 days after the end of each month	-	-	( 49,875)	-	-
Presicarre Corp.	Fu Yi Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	103,949	-	Closes its accounts 60 days after the end of each month	-	-	( 42,292)	-	-
Presicarre Corp.	Tung Yi Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	101,012	-	Closes its accounts 60 days after the end of each month	-	-	( 40,031)	-	-
Tait Marketing & Distribution Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	( 545,237)	(32)	Closes its accounts 20~70 days after the end of each month	-	-	173,068	53	-
Tait Marketing & Distribution Co., Ltd.	Uni-Wonder Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	( 133,653)	(7)	Closes its accounts 30 days after the end of each month	-	-	31,799	8	-
President Nisshin Corp.	Uni-President Enterprises Corp.	The Company	(Sales)	( 496,380)	(28)	Closes its accounts 30 days after the end of each month	-	-	60,698	15	-
President Nisshin Corp.	Weilih Food Industrial Co., Ltd.	An investee company accounted for under the equity method	(Sales)	( 124,678)	(7)	Closes its accounts 75 days after the end of each month	-	-	39,438	10	-
President Tokyo Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	( 108,968)	(5)	Closes its accounts 30 days after the end of each month	-	-	35,847	18	-
President Packaging Industrial Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	( 446,122)	(20)	Closes its accounts 15~60 days after the end of each month	-	-	106,624	20	-
President Packaging Industrial Corp.	Uni-President Enterprises Corp.	The Company	(Sales)	( 229,155)	(10)	Closes its accounts 30 days after the end of each month	-	-	28,330	5	-

Purchases/sales company	Name of the counterparty	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
President Kikkoman Inc.	Uni-President Enterprises Corp.	The Company	(Sales)	\$ 824,709)	(97)	Closes its accounts 25~30 days after the end of each month	\$ -	-	\$ 78,850	97	-
Ton-Yi Industrial Corp.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	(Sales)	( 1,656,388)	(18)	50 days after shipping	-	-	207,580	22	-
Ton-Yi Industrial Corp.	TTET Union Corp.	An investee company accounted for under the equity method	(Sales)	( 260,365)	(3)	Closes its accounts 30 days after the end of each month	-	-	60,368	6	-
President Professional Baseball Team Corp.	Uni-President Enterprises Corp.	The Company	(Advertising Revenue)	( 102,060)	(35)	Closes its accounts 30 days after the end of each month	-	-	2,961	21	-
President Chain Store Corp.	Uni-President Enterprises Corp.	The Company	Purchases	14,113,604	15	Closes its accounts 30~45 days after the end of each month	-	-	( 2,164,142)	(9)	-
President Chain Store Corp.	Uni-President Superior Commissary Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	3,946,038	4	Closes its accounts 45 days after the end of each month	-	-	( 979,695)	(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	1,992,660	2	Closes its accounts 30 days after the end of each month	-	-	( 246,702)	(1)	-
President Chain Store Corp.	21 Century Co., Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	869,410	1	Closes its accounts 30~60 days after the end of each month	-	-	( 193,004)	(1)	-
President Chain Store Corp.	Qware Systems & Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	756,112	1	Closes its accounts 40 days after the end of each month	-	-	( 117,400)	(1)	-
President Chain Store Corp.	Kai Ya Food Co., Ltd.	An investee company of Kai Nan Investment Co., Ltd. accounted for under the equity method	Purchases	664,028	1	Closes its accounts 40 days after the end of each month	-	-	( 151,704)	(1)	-
President Chain Store Corp.	Lien Bo Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	630,649	1	Closes its accounts 10~54 days after the end of each month	-	-	( 166,361)	(1)	-
President Chain Store Corp.	Tait Marketing & Distribution Co., Ltd.	An investee company accounted for under the equity method	Purchases	545,237	1	Closes its accounts 20~70 days after the end of each month	-	-	( 173,068)	(1)	-
President Chain Store Corp.	President Packaging Industrial Corp.	An investee company accounted for under the equity method	Purchases	446,122	-	Closes its accounts 15~60 days after the end of each month	-	-	( 106,624)	-	-
President Chain Store Corp.	President Pharmaceutical Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	409,132	-	Closes its accounts 60~70 days after the end of each month	-	-	( 129,274)	(1)	-
President Chain Store Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	385,916	-	Closes its accounts 60 days after the end of each month	-	-	( 75,207)	-	-
President Chain Store Corp.	Kuang Chuan Dairy Co., Ltd.	An investee company accounted for under the equity method	Purchases	340,794	-	Closes its accounts 30~65 days after the end of each month	-	-	( 135,373)	(1)	-
President Chain Store Corp.	Weilih Food Industrial Co., Ltd.	An investee company accounted for under the equity method	Purchases	236,608	-	Closes its accounts 30~60 days after the end of each month	-	-	( 88,010)	-	-
President Chain Store Corp.	Icash Payment Systems Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	179,073	-	Closes its accounts 60 days after the end of each month	-	-	( 46,586)	-	-
Tung Ang Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	( 1,992,660)	(37)	Closes its accounts 30 days after the end of each month	-	-	246,702	28	-
Tung Ang Enterprises Corp.	Tung Hsyng Co.Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 856,015)	(16)	Closes its accounts 60 days after the end of each week	-	-	228,728	25	-
Tung Ang Enterprises Corp.	Far-Tong Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 384,235)	(7)	Closes its accounts 28 days after the end of each week	-	-	57,876	6	-
Tung Ang Enterprises Corp.	Tung Ju Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 241,218)	(4)	Closes its accounts 56 days after the end of each week	-	-	65,347	7	-
Tung Ang Enterprises Corp.	Tung You Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 167,311)	(3)	Closes its accounts 12 days after the end of each week	-	-	15,440	2	-
Tung Ang Enterprises Corp.	Xin-Tung Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 147,619)	(3)	Closes its accounts 17 days after the end of each week	-	-	12,124	1	-
Tung Ang Enterprises Corp.	Chang Tong Corporation Limited	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 129,803)	(2)	Closes its accounts 12 days after the end of each week	-	-	10,762	1	-
Tung Ang Enterprises Corp.	Tong-Yeen Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 124,185)	(2)	Closes its accounts 12 days after the end of each week	-	-	6,341	1	-
Tung Ang Enterprises Corp.	Wei-Tong Enterprises Coporation	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 123,998)	(2)	Closes its accounts 12 days after the end of each week	-	-	9,225	1	-
Tung Ang Enterprises Corp.	Lien-Sheng Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 112,717)	(2)	Closes its accounts 12 days after the end of each week	-	-	6,652	1	-
Tung Ang Enterprises Corp.	Lien-You Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 103,659)	(2)	Closes its accounts 12 days after the end of each week	-	-	7,936	1	-
Tung Ang Enterprises Corp.	Tung-Bo Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 101,639)	(2)	Closes its accounts 12 days after the end of each week	-	-	8,745	1	-
Tung Ang Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	4,855,023	100	Closes its accounts 38 days after the end of each week	-	-	( 622,161)	(100)	-
Tun Hsyng Co., Ltd.	Presicarre Corp.	An investee company accounted for under the equity method	(Sales)	( 612,570)	(29)	Closes its accounts 50~85 days after the end of each month	-	-	305,933	41	-
Tun Hsyng Co., Ltd.	Uni-President Enterprises Corp.	The Company	Purchases	1,013,354	48	Closes its accounts 60 days after the end of each week	-	-	( 264,838)	(49)	-

Purchases/sales company	Name of the counterparty	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
Tun Hsyng Co., Ltd.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	\$ 856,015	40	Closes its accounts 60 days after the end of each week	\$ -	-	(\$ 228,728)	(42)	-
ScinoPharm Taiwan Ltd.	ScinoPharm Pharmaceuticals (Changshu) Co., Ltd.	An investee company of Scino Pharm Taiwan Ltd. accounted for under the equity method	Purchases	382,274	42	Closes its accounts 90 days after the end of each month	-	-	( 137,002)	(66)	-
Tung Che Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	160,525	97	Closes its accounts 58 days after the end of each week	-	-	( 45,582)	(99)	-
Lien Bo Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	( 630,649)	(40)	Closes its accounts 10~54 days after the end of each month	-	-	166,361	33	-
Lien Bo Enterprises Corp.	Presicarre Corp.	An investee company accounted for under the equity method	(Sales)	( 129,125)	(8)	Closes its accounts 45~75 days after the end of each month	-	-	52,195	10	-
Lien Bo Enterprises Corp.	Nanlien International Corp.	An investee company accounted for under the equity method	Purchases	1,134,200	75	Closes its accounts 35 days after the end of each month	-	-	( 307,115)	(68)	-
Tung Shen Co., Ltd	Uni-President Enterprises Corp.	The Company	Purchases	135,966	97	Closes its accounts 46 days after the end of each week	-	-	( 31,607)	(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	167,311	48	Closes its accounts 12 days after the end of each week	-	-	( 15,440)	(71)	-
Tung You Co., Ltd.	Uni-President Enterprises Corp.	The Company	Purchases	126,405	36	Closes its accounts 12 days after the end of each week	-	-	( 3,715)	(17)	-
Xin Tung Enterprise Corp.	Uni-President Enterprises Corp.	The Company	Purchases	157,182	34	Closes its accounts 17 days after the end of each week	-	-	( 11,080)	(40)	-
Xin Tung Enterprise Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	147,619	31	Closes its accounts 17 days after the end of each week	-	-	( 12,124)	(43)	-
Xin Tung Enterprise Corp.	Nanlien International Corp.	An investee company accounted for under the equity method	Purchases	109,678	23	12 days after delivery	-	-	( 2,051)	(1)	-
Tung Ju Enterprise Corp.	Presicarre Corp.	An investee company accounted for under the equity method	(Sales)	( 371,420)	(53)	Closes its accounts 60 days after the end of each month	-	-	180,171	62	-
Tung Ju Enterprise Corp.	Uni-President Enterprises Corp.	The Company	Purchases	366,554	54	Closes its accounts 65 days after the end of each week	-	-	( 103,577)	(55)	-
Tung Ju Enterprise Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	241,218	35	Closes its accounts 56 days after the end of each week	-	-	( 65,347)	(35)	-
Tung-Bo Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	101,639	50	Closes its accounts 12 days after the end of each week	-	-	( 8,745)	(78)	-
Tong Shun Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	821,185	98	Closes its accounts 62 days after the end of each week	-	-	( 252,704)	(99)	-
Cheng-Fa Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	181,728	94	Closes its accounts 40 days after the end of each week	-	-	( 38,001)	(98)	-
Tung-Hsiang Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	423,161	100	Closes its accounts 49 days after the end of each week	-	-	( 112,906)	(100)	-
Wei-Tong Enterprises Coporation	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	123,998	47	Closes its accounts 12 days after the end of each week	-	-	( 9,225)	(61)	-
Wei-Tong Enterprises Coporation	Uni-President Enterprises Corp.	The Company	Purchases	114,701	43	Closes its accounts 12 days after the end of each week	-	-	( 4,049)	(27)	-
Tung-Xiang Xin Yeh Corp.	Uni-President Enterprises Corp.	The Company	Purchases	108,331	84	Closes its accounts 49 days after the end of each week	-	-	( 26,935)	(97)	-
Tung Yi Enterprises Corp.	Tong Zhan Corporation Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 110,842)	(11)	Closes its accounts 31 days after the end of each month	-	-	14,980	7	-
Tung Yi Enterprises Corp.	Presicarre Corp.	An investee company accounted for under the equity method	(Sales)	( 101,012)	(10)	Closes its accounts 60 days after the end of each month	-	-	40,031	19	-
Tung Yi Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	846,243	97	Closes its accounts 50 days after the end of each week	-	-	( 196,062)	(100)	-
Fu Yi Enterprises Corp.	Presicarre Corp.	An investee company accounted for under the equity method	(Sales)	( 103,949)	(16)	Closes its accounts 60 days after the end of each month	-	-	42,292	34	-
Fu Yi Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	534,379	97	Closes its accounts 27 days after the end of each week	-	-	( 76,988)	(96)	-
Ginfa Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	217,254	96	Closes its accounts 36 days after the end of each week	-	-	( 37,954)	(100)	-
Kun Fu Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	322,466	97	Closes its accounts 42 days after the end of each week	-	-	( 66,302)	(100)	-
Hua-Zuo Corp.	Uni-President Enterprises Corp.	The Company	Purchases	109,443	94	Closes its accounts 51 days after the end of each week	-	-	( 27,489)	(96)	-
Tong-Yeen Enterprises Corp.	Nanlien International Corp.	An investee company accounted for under the equity method	Purchases	132,327	31	12 days after delivery	-	-	( 10,258)	(41)	-
Tong-Yeen Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	128,053	30	Closes its accounts 12 days after the end of each week	-	-	( 4,280)	(17)	-
Tong-Yeen Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	124,185	29	Closes its accounts 12 days after the end of each week	-	-	( 6,341)	(25)	-

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)		
Kai Ya Food Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(\$ 664,028)	(78)	Closes its accounts 40 days after the end of each month	\$ -	-	\$ 151,704	79	-	
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	364,296	50	67 days after invoice date	-	-	( 66,139)	(64)	-	
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	317,167	43	Closes its accounts 30 days after the end of each month	-	-	( 37,578)	(36)	-	
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	408,428	97	Closes its accounts 30 days after the end of each month	-	-	( 46,411)	(96)	-	
Wuxi Ton Yi Industrial Packing Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	( 614,103)	(27)	Closes its accounts 90 days after the end of each month	-	-	65,643	22	-	
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)	( 408,428)	(18)	Closes its accounts 30 days after the end of each month	-	-	46,411	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)	( 317,167)	(14)	Closes its accounts 30 days after the end of each month	-	-	37,578	13	-	
Jiangsu Ton Yi Tinplate Co., Ltd.	Changsha Ton Yi Industrial Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	(Sales)	( 364,296)	(30)	67 days after invoice date	-	-	66,139	11	-	
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	1,204,748	100	67 days after invoice date	-	-	( 86,571)	(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)	( 1,204,748)	(40)	67 days after invoice date	-	-	86,571	11	-	
Fujian Ton Yi Tinplate Co., Ltd.	Ton-Yi Industrial Corp.	An investee company accounted for under the equity method	Purchases	1,656,388	60	50 days after shipping	-	-	( 207,580)	(86)	-	
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)	( 1,836,566)	(98)	25 days after invoice date	-	-	253,251	99	-	
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	154,852	12	15 days after invoice date	-	-	( 7,659)	(3)	-	
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)	( 1,189,358)	(84)	25 days after invoice date	-	-	113,931	74	-	
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)	( 222,394)	(16)	50% down payment , 50% 45 days after invoice date	-	-	39,222	26	-	
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	144,901	16	5~45 days after invoice date	-	-	( 13,951)	(12)	-	
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)	( 1,475,246)	(79)	25 days after invoice date	-	-	284,279	80	-	
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	168,771	15	15 days after invoice date	-	-	( 40,219)	(22)	-	
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)	( 1,031,681)	(83)	25 days after invoice date	-	-	158,355	86	-	
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)	( 1,752,382)	(72)	25 days after invoice date	-	-	215,157	66	-	
Taizhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	( 133,637)	(6)	50% down payment , 50% 45 days after invoice date	-	-	22,067	7	-	
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	160,628	11	15 days after invoice date	-	-	( 6,430)	(4)	-	
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)	( 939,506)	(71)	25 days after invoice date	-	-	40,054	32	-	
Chengdu Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	( 111,217)	(8)	50% down payment , 50% 45 days after invoice date	-	-	17,943	14	-	

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)	
Chengdu Ton Yi Industrial Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	\$ 114,402	15	15 days after invoice date	\$ -	-	(\$ 2,105)	(10)	-
Kunshan Ton Yi Industrial Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	( 2,057,007)	(97)	25 days after invoice date	-	-	231,404	98	-
Kunshan Ton Yi Industrial Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	282,394	19	15 days after invoice date	-	-	( 17,363)	(9)	-
Beijing Ton Yi Industrial Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	( 1,619,691)	(100)	25 days after invoice date	-	-	166,974	100	-
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	139,595	13	15 days after invoice date	-	-	( 14,660)	(9)	-
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)	( 676,666)	(93)	25 days after invoice date	-	-	115,194	96	-
Tian Jin 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	100,292	19	15 days after invoice date	-	-	( 16,971)	(18)	-
ScinoPharm Pharmaceutical (Changshu) Co., Ltd.	ScinoPharm Taiwan Ltd.	An investee company accounted for under the equity method	(Sales)	( 382,274)	(77)	Closes its accounts 90 days after the end of each month	-	-	137,002	90	-
President Drugstore Business Corp.	President Pharmaceutical Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	440,524	5	Closes its accounts 70 days after the end of each month	-	-	( 31,854)	(1)	-
Capital Inventory Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	( 215,830)	(67)	Closes its accounts 45~65 days after the end of each month	-	-	63,191	75	-
Wisdom Distribution Services Corp.	Books.com. Co., Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	(Service revenue)	( 207,212)	(6)	Closes its accounts 30~90 days after the end of each month	-	-	27,859	3	-
Wisdom Distribution Services Corp.	President Logistics International Co., Ltd.	An investee company of Retail Support International Corp. accounted for under the equity method	Service cost	1,015,831	36	Closes its accounts 20 days after the end of each month	-	-	( 137,268)	(38)	-
Icash Payment Systems Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	( 179,073)	(27)	Closes its accounts 60 days after the end of each month	-	-	46,586	21	-
President Collect Service Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Service cost	181,709	87	Closes its accounts 30 days after the end of each month	-	-	( 26,266)	(100)	-
Uni-President Cold Chain Corp.	President Logistics International Co., Ltd.	An investee company of Retail Support International Corp. accounted for under the equity method	Service cost	1,110,490	38	Closes its accounts 20 days after the end of each month	-	-	( 134,379)	(2)	-
Uni-Wonder Corporation	Tong Zhan Corporation Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	977,996	21	Closes its accounts 25 days after the end of each month	-	-	( 121,964)	(12)	-
Uni-Wonder Corporation	Uni-President Enterprises Corp.	The Company	Purchases	403,676	9	Closes its accounts 30 days after the end of each month	-	-	( 53,700)	(6)	-
Uni-Wonder Corporation	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	237,263	5	Closes its accounts 29 days after the end of each month	-	-	( 34,736)	(4)	-
Uni-Wonder Corporation	Tait Marketing & Distribution Co., Ltd.	An investee company accounted for under the equity method	Purchases	133,653	3	Closes its accounts 30 days after the end of each month	-	-	( 31,799)	(3)	-
21 Century Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	( 869,410)	(50)	Closes its accounts 30~60 days after the end of each month	-	-	193,004	54	-
21 Century Co., Ltd.	Uni-President Superior Commissary Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	136,757	12	Closes its accounts 60 days after the end of each month	-	-	( 56,418)	(14)	-
President Transnet Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	( 385,916)	(56)	Closes its accounts 60 days after the end of each month	-	-	75,207	4	-
President Transnet Corp.	President Collect Service Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Service revenue)	( 181,709)	(2)	Closes its accounts 30 days after the end of each month	-	-	26,266	1	-
President Transnet Corp.	Chieh Shun Transport Corp.	An investee company of President Logistics International Co., Ltd. accounted for under the equity method	Service cost	526,096	6	Closes its accounts 40 days after the end of each month	-	-	( 148,551)	(7)	-
Uni-President Superior Commissary Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	( 3,946,038)	(97)	Closes its accounts 45 days after the end of each month	-	-	979,695	92	-
Uni-President Superior Commissary Corp.	21 Century Co., Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	( 136,757)	(3)	Closes its accounts 60 days after the end of each month	-	-	56,418	5	-
Uni-President Superior Commissary Corp.	Koasa Yamako Corp.	An investee company of President Chain Store Corp. is its director	Purchases	219,506	8	Closes its accounts 60 days after the end of each month	-	-	( 85,241)	(8)	-
Uni-President Superior Commissary Corp.	Uni-President Enterprises Corp.	The Company	Purchases	192,910	7	Closes its accounts 45 days after the end of each month	-	-	( 66,773)	(6)	-
Qware Systems & Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	( 756,112)	(51)	Closes its accounts 40 days after the end of each month	-	-	117,400	47	-

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 Information Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	\$ 1,023,389	(68)	Closes its accounts 30 days after the end of each month	\$ -	-	\$ 296,473	63	-
President Pharmaceutical Corp.	President Drugstore Business Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	( 440,524)	(28)	Closes its accounts 70 days after the end of each month	-	-	31,854	5	-
President Pharmaceutical Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	( 409,132)	(26)	Closes its accounts 60~70 days after the end of each month	-	-	129,274	21	-
Retail Support International Corp.	Uni-Wonder Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	( 237,263)	(9)	Closes its accounts 29 days after the end of each month	-	-	34,736	7	-
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	773,451	49	Closes its accounts 20 days after the end of each month	-	-	( 94,780)	(46)	-
Retail Support International Corp.	Retail Support Taiwan Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Service cost	260,034	17	Closes its accounts 15~20 days after the end of each month	-	-	( 34,990)	(17)	-
Duskin Serve Taiwan Co., Ltd. etc.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	( 252,938)	(21)	Closes its accounts 15~60 days after the end of each month	-	-	67,890	27	-
President Logistics International Co., Ltd.	Uni-President Cold Chain Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	( 1,110,490)	(35)	Closes its accounts 20 days after the end of each month	-	-	134,379	33	-
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)	( 1,015,831)	(32)	Closes its accounts 20 days after the end of each month	-	-	137,268	34	-
President Logistics International Co., Ltd.	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	( 773,451)	(24)	Closes its accounts 20 days after the end of each month	-	-	94,780	24	-
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	1,152,970	38	Closes its accounts 20 days after the end of each month	-	-	( 141,979)	(32)	-
Retail Support Taiwan Corp.	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	( 260,034)	(87)	Closes its accounts 15~20 days after the end of each month	-	-	34,990	84	-
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)	( 1,152,970)	(65)	Closes its accounts 20 days after the end of each month	-	-	141,979	48	-
Chieh Shun Transport Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	( 526,096)	(30)	Closes its accounts 40 days after the end of each month	-	-	148,551	50	-
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)	( 169,570)	(50)	Closes its accounts 30 days after the end of each month	-	-	48,644	58	-
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)	( 148,891)	(78)	Closes its accounts 30 days after the end of each month	-	-	40,805	78	-
Changsha President Packaging Ind. Corp.	Wuxue President Mineral Water Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	( 157,536)	(96)	Closes its accounts 30 days after the end of each month	-	-	35,105	100	-
ShangHai President Packaging Ind., Corp.	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	( 176,629)	(55)	Closes its accounts 30 days after the end of each month	-	-	42,607	49	-
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)	( 119,375)	(37)	Closes its accounts 30 days after the end of each month	-	-	41,132	47	-
Uni-President Enterprises (TianJin) Co., Ltd	Jinan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	( 128,479)	(86)	Closes its accounts 30 days after the end of each month	-	-	10,203	57	-
Zhangjiagang President Nisshin Food Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	( 161,499)	(43)	Closes its accounts 30 days after the end of each month	-	-	54,726	64	-
Uni-President(Philippines)Corp.	Uni-President (Vietnam) Co., Ltd.	An investee company of Uni-President Southeast Asia Holdings Ltd. accounted for under the equity method	Purchases	108,441	15	Closes its accounts 30 days after the end of each month	-	-	( 37,994)	(28)	-
Uni-President (Thailand) Ltd.	Uni-President Marketing Co., Ltd.	An investee company of Uni-President (Thailand) Ltd. accounted for under the equity method	(Sales)	( 691,636)	(54)	Closes its accounts 60 days after the end of each month	-	-	177,954	60	-
Uni-President (Vietnam) Co., Ltd.	Uni-President Enterprises Corp.	The Company	(Sales)	( 355,992)	(4)	30 days after delivery	-	-	21,412	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)	( 290,784)	(3)	Closes its accounts 60 days after the end of each month	-	-	43,024	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)	( 160,416)	(2)	Closes its accounts 30 days after the end of each month	-	-	18,677	1	-
Uni-President (Vietnam) Co., Ltd.	Uni-President(Philippines)Corp.	An investee company of Uni-President Southeast Asia Holdings Ltd. accounted for under the equity method	(Sales)	( 108,441)	(1)	Closes its accounts 45 days after the end of each month	-	-	37,994	3	-

Purchases/sales company	Name of the counterparty	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		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 (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	\$ 290,784	95	Closes its accounts 60 days after the end of each month	\$ -	-	(\$ 43,024)	(98)	-
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	691,636	100	Closes its accounts 60 days after the end of each month	-	-	( 177,954)	(100)	-
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	160,416	48	Closes its accounts 30 days after the end of each month	-	-	( 18,677)	(44)	-
Uni-President Enterprises (China) Investment Corp.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,791,491	45	Closes its accounts 30 days after the end of each month	-	-	( 482,177)	(57)	-
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	1,738,694	44	Closes its accounts 30 days after the end of each month	-	-	( 256,932)	(30)	-
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	171,251	4	Closes its accounts 30 days after the end of each month	-	-	( 22,741)	(3)	-
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	118,669	3	Closes its accounts 30 days after the end of each month	-	-	( 10,409)	(1)	-
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)	( 719,849)	(84)	Closes its accounts 30 days after the end of each month	-	-	67,611	63	-
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	719,849	31	Closes its accounts 30 days after the end of each month	-	-	( 67,611)	(15)	-
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	372,413	16	Closes its accounts 30 days after the end of each month	-	-	( 33,386)	(7)	-
Kunming President Enterprises Food Co., Ltd.	Chongqing President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	164,241	7	Closes its accounts 30 days after the end of each month	-	-	( 16,495)	(4)	-
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)	( 1,738,694)	(19)	Closes its accounts 30 days after the end of each month	-	-	256,932	44	-
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)	( 372,413)	(4)	Closes its accounts 30 days after the end of each month	-	-	33,386	6	-
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)	( 189,739)	(2)	Closes its accounts 30 days after the end of each month	-	-	15,745	3	-
Chengdu President Enterprises Food Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	( 113,152)	(1)	Closes its accounts 30 days after the end of each month	-	-	1,539	-	-
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	1,836,566	28	25 days after invoice date	-	-	( 253,251)	(24)	-
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	1,143,218	18	Closes its accounts 30 days after the end of each month	-	-	( 104,037)	(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	939,506	14	25 days after invoice date	-	-	( 40,054)	(4)	-
Taizhou President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	( 1,421,389)	(78)	Closes its accounts 30 days after the end of each month	-	-	198,079	76	-
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)	( 220,183)	(12)	Closes its accounts 30 days after the end of each month	-	-	34,952	13	-
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)	( 171,251)	(9)	Closes its accounts 30 days after the end of each month	-	-	22,741	9	-
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	1,752,382	99	25 days after invoice date	-	-	( 215,157)	(95)	-

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)	
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	\$ 682,900	42	Closes its accounts 30 days after the end of each month	\$ -	-	(\$ 76,952)	(61)	-
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	364,952	39	Closes its accounts 30 days after the end of each month	-	-	( 69,468)	(21)	-
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)	( 741,995)	(14)	Closes its accounts 30 days after the end of each month	-	-	57,786	35	-
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	1,464,091	42	Closes its accounts 30 days after the end of each month	-	-	( 332,739)	(38)	-
Hefei President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	( 595,653)	(11)	Closes its accounts 30 days after the end of each month	-	-	64,908	37	-
Hefei President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	909,524	27	Closes its accounts 30 days after the end of each month	-	-	( 209,913)	(25)	-
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	220,183	6	Closes its accounts 30 days after the end of each month	-	-	( 34,952)	(4)	-
Hefei President Enterprises Co., Ltd.	Jiangsu President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	184,979	5	Closes its accounts 30 days after the end of each month	-	-	( 23,886)	(3)	-
Hefei President Enterprises Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	125,877	4	Closes its accounts 30 days after the end of each month	-	-	( 28,448)	(3)	-
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	167,174	42	Closes its accounts 30 days after the end of each month	-	-	( 14,781)	(24)	-
Hangzhou President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	( 3,159,958)	(88)	Closes its accounts 30 days after the end of each month	-	-	489,521	87	-
Hangzhou President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	( 125,877)	(4)	Closes its accounts 30 days after the end of each month	-	-	28,448	5	-
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	119,375	5	Closes its accounts 30 days after the end of each month	-	-	( 41,132)	(6)	-
Guangzhou President Enterprises Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	( 1,464,091)	(7)	Closes its accounts 30 days after the end of each month	-	-	332,739	23	-
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	741,995	5	Closes its accounts 30 days after the end of each month	-	-	( 57,786)	(2)	-
Guangzhou President Enterprises Co., Ltd.	Nanning President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	( 1,017,520)	(5)	Closes its accounts 30 days after the end of each month	-	-	165,847	11	-
Guangzhou President Enterprises Co., Ltd.	Nanning President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,175,721	8	Closes its accounts 30 days after the end of each month	-	-	( 97,283)	(3)	-
Guangzhou President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	( 203,267)	(1)	Closes its accounts 30 days after the end of each month	-	-	37,697	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	1,475,246	10	25 days after invoice date	-	-	( 284,279)	(10)	-
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	1,273,021	9	Closes its accounts 30 days after the end of each month	-	-	( 180,543)	(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	1,213,031	9	Closes its accounts 30 days after the end of each month	-	-	( 122,436)	(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	1,031,681	7	25 days after invoice date	-	-	( 158,355)	(6)	-



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)	
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	\$ 235,259	2	Closes its accounts 30 days after the end of each month	\$ -	-	(\$ 19,205)	(1)	-
Guangzhou President Enterprises Co., Ltd.	Zhanjiang Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	222,394	2	50% down payment , 50% 45 days after invoice date	-	-	( 39,222)	(1)	-
Guangzhou President Enterprises Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	197,299	1	Closes its accounts 30 days after the end of each month	-	-	( 30,966)	(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	148,891	1	Closes its accounts 30 days after the end of each month	-	-	( 40,805)	(1)	-
Guangzhou President Enterprises Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	133,637	1	50% down payment , 50% 45 days after invoice date	-	-	( 22,067)	(1)	-
Guangzhou 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	120,731	1	Closes its accounts 30 days after the end of each month	-	-	( 137,221)	(5)	-
Guangzhou President Enterprises 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	111,217	1	50% down payment , 50% 45 days after invoice date	-	-	( 17,943)	(1)	-
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)	( 403,423)	(9)	Closes its accounts 30 days after the end of each month	-	-	26,490	24	-
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	626,512	23	Closes its accounts 30 days after the end of each month	-	-	( 100,995)	(18)	-
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)	( 383,905)	(9)	Closes its accounts 30 days after the end of each month	-	-	44,037	39	-
Nanchang President Enterprises Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	579,348	21	Closes its accounts 30 days after the end of each month	-	-	( 99,201)	(18)	-
Nanning President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	( 1,175,721)	(29)	Closes its accounts 30 days after the end of each month	-	-	97,283	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	1,017,520	39	Closes its accounts 30 days after the end of each month	-	-	( 165,847)	(32)	-
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)	( 1,213,031)	(97)	Closes its accounts 30 days after the end of each month	-	-	122,436	97	-
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	1,189,358	99	25 days after invoice date	-	-	( 113,931)	(100)	-
Shenyang President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	( 253,990)	(9)	Closes its accounts 30 days after the end of each month	-	-	48,636	29	-
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)	( 167,174)	(6)	Closes its accounts 30 days after the end of each month	-	-	14,781	9	-
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	498,476	29	Closes its accounts 30 days after the end of each month	-	-	( 43,513)	(14)	-
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	289,501	17	Closes its accounts 30 days after the end of each month	-	-	( 25,075)	(8)	-
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)	( 579,348)	(9)	Closes its accounts 30 days after the end of each month	-	-	99,201	39	-
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	383,905	9	Closes its accounts 30 days after the end of each month	-	-	( 44,037)	(6)	-
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)	( 453,937)	(7)	Closes its accounts 30 days after the end of each month	-	-	44,110	17	-

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)	
Changsha President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	\$ 1,018,481	25	Closes its accounts 30 days after the end of each month	\$ -	-	(\$ 101,318)	(13)	-
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)	( 235,259)	(4)	Closes its accounts 30 days after the end of each month	-	-	19,205	8	-
Changsha President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	( 105,677)	(2)	Closes its accounts 30 days after the end of each month	-	-	13,131	5	-
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)	( 2,496,840)	(73)	Closes its accounts 30 days after the end of each month	-	-	246,422	59	-
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)	( 364,952)	(11)	Closes its accounts 30 days after the end of each month	-	-	69,468	17	-
Jinan President Enterprises Co., Ltd.	Shaanxi President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	( 213,047)	(6)	Closes its accounts 30 days after the end of each month	-	-	32,793	8	-
Jinan 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	128,479	5	Closes its accounts 30 days after the end of each month	-	-	( 10,203)	(2)	-
Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	( 1,018,481)	(11)	Closes its accounts 30 days after the end of each month	-	-	101,318	23	-
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	453,937	8	Closes its accounts 30 days after the end of each month	-	-	( 44,110)	(4)	-
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)	( 626,512)	(7)	Closes its accounts 30 days after the end of each month	-	-	100,995	23	-
Wuhan President Enterprises Food Co., Ltd.	Nanchang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	403,423	7	Closes its accounts 30 days after the end of each month	-	-	( 26,490)	(2)	-
Wuhan President Enterprises Food Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	( 127,684)	(1)	Closes its accounts 30 days after the end of each month	-	-	17,090	4	-
Wuhan President Enterprises Food Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	107,843	2	Closes its accounts 30 days after the end of each month	-	-	( 8,255)	(1)	-
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	574,476	10	Closes its accounts 30 days after the end of each month	-	-	( 47,755)	(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	3,388,827	41	Closes its accounts 30 days after the end of each month	-	-	( 383,869)	(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	2,496,840	30	Closes its accounts 30 days after the end of each month	-	-	( 246,422)	(23)	-
Zhengzhou President Enterprises Co., Ltd.	Xuzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	335,385	4	Closes its accounts 30 days after the end of each month	-	-	( 77,896)	(7)	-
Zhengzhou 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	145,052	2	Closes its accounts 30 days after the end of each month	-	-	( 8,498)	(1)	-
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	144,174	2	Closes its accounts 30 days after the end of each month	-	-	( 15,962)	(1)	-
Zhengzhou 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	113,152	1	Closes its accounts 30 days after the end of each month	-	-	( 1,539)	-	-
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)	( 1,143,218)	(70)	Closes its accounts 30 days after the end of each month	-	-	104,037	70	-
Chongqing President Enterprises Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	( 164,241)	(10)	Closes its accounts 30 days after the end of each month	-	-	16,495	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)	
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)	\$ 118,669	(7)	Closes its accounts 30 days after the end of each month	\$ -	-	\$ 10,409	7	-
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)	( 198,602)	(4)	Closes its accounts 30 days after the end of each month	-	-	35,527	7	-
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	1,581,580	20	Closes its accounts 30 days after the end of each month	-	-	( 409,136)	(31)	-
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)	( 169,996)	(4)	Closes its accounts 30 days after the end of each month	-	-	15,990	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	111,314	1	Closes its accounts 30 days after the end of each month	-	-	( 14,721)	(1)	-
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)	( 144,174)	(3)	Closes its accounts 30 days after the end of each month	-	-	15,962	3	-
Beijing President Enterprises Drinks Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	1,619,691	21	25 days after invoice date	-	-	( 166,974)	(12)	-
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	805,939	10	Closes its accounts 30 days after the end of each month	-	-	( 169,097)	(13)	-
Beijing President Enterprises Drinks Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	701,453	9	Closes its accounts 30 days after the end of each month	-	-	( 169,291)	(13)	-
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)	( 111,314)	(13)	Closes its accounts 30 days after the end of each month	-	-	14,721	42	-
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	169,996	25	Closes its accounts 30 days after the end of each month	-	-	( 15,990)	(12)	-
Shanxi President Enterprises Co., Ltd.	Uni-President Enterprises (TianJin) Co., Ltd	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	199,679	29	Closes its accounts 30 days after the end of each month	-	-	( 22,628)	(18)	-
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)	( 1,581,580)	(57)	Closes its accounts 30 days after the end of each month	-	-	409,136	87	-
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	198,602	10	Closes its accounts 30 days after the end of each month	-	-	( 35,527)	(7)	-
Uni-President Enterprises (TianJin) Co., Ltd	Shanxi President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	( 199,679)	(7)	Closes its accounts 30 days after the end of each month	-	-	22,628	5	-
Uni-President Enterprises (TianJin) Co., Ltd	Uni-President Enterprises (Inner Mongolia) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	( 188,563)	(7)	Closes its accounts 30 days after the end of each month	-	-	27,324	6	-
Uni-President Enterprises (TianJin) Co., Ltd	Zhengzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	( 145,052)	(5)	Closes its accounts 30 days after the end of each month	-	-	8,498	2	-
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	676,666	33	25 days after invoice date	-	-	( 115,194)	(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)	( 1,040,124)	(100)	Closes its accounts 30 days after the end of each month	-	-	88,521	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	1,108,855	28	Closes its accounts 30 days after the end of each month	-	-	( 141,659)	(22)	-
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	1,040,124	26	Closes its accounts 30 days after the end of each month	-	-	( 88,521)	(14)	-
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)	( 1,108,855)	(37)	Closes its accounts 30 days after the end of each month	-	-	141,659	83	-

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)	
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	\$ 213,047	10	Closes its accounts 30 days after the end of each month	\$ -	-	(\$ 32,793)	(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	189,739	9	Closes its accounts 30 days after the end of each month	-	-	( 15,745)	(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)	( 3,388,827)	(99)	Closes its accounts 30 days after the end of each month	-	-	383,869	98	-
Henan 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)	( 120,731)	(100)	Closes its accounts 30 days after the end of each month	-	-	137,221	100	-
President (Kunshan) 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	(Sales)	( 1,791,491)	(10)	Closes its accounts 30 days after the end of each month	-	-	482,177	26	-
President (Kunshan) Trading Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	( 909,524)	(5)	Closes its accounts 30 days after the end of each month	-	-	209,913	11	-
President (Kunshan) Trading Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	595,653	3	Closes its accounts 30 days after the end of each month	-	-	( 64,908)	(3)	-
President (Kunshan) Trading Co., Ltd.	Uni-President Shanghai Managment Consulting Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	( 186,153)	(1)	Closes its accounts 30 days after the end of each month	-	-	40,663	2	-
President (Kunshan) Trading 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)	( 107,843)	(1)	Closes its accounts 30 days after the end of each month	-	-	8,255	-	-
President (Kunshan) Trading 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	127,684	1	Closes its accounts 30 days after the end of each month	-	-	( 17,090)	(1)	-
President (Kunshan) Trading 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	3,220,806	18	Closes its accounts 30 days after the end of each month	-	-	( 405,591)	(17)	-
President (Kunshan) Trading Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	3,159,958	18	Closes its accounts 30 days after the end of each month	-	-	( 489,521)	(20)	-
President (Kunshan) 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	Purchases	2,057,007	11	25 days after invoice date	-	-	( 231,404)	(10)	-
President (Kunshan) Trading Co., Ltd.	Taizhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,421,389	8	Closes its accounts 30 days after the end of each month	-	-	( 198,079)	(8)	-
President (Kunshan) Trading Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	852,411	5	Closes its accounts 30 days after the end of each month	-	-	( 3,805)	-	-
President (Kunshan) Trading 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	614,103	3	Closes its accounts 90 days after the end of each month	-	-	( 65,643)	(3)	-
President (Kunshan) Trading Co., Ltd.	Jiangsu President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	585,469	3	Closes its accounts 30 days after the end of each month	-	-	( 64,382)	(3)	-
President (Kunshan) Trading Co., Ltd.	Shenyang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	253,990	1	Closes its accounts 30 days after the end of each month	-	-	( 48,636)	(2)	-
President (Kunshan) Trading Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	203,267	1	Closes its accounts 30 days after the end of each month	-	-	( 37,697)	(2)	-
President (Kunshan) Trading Co., Ltd.	Zhangjiagang President Nisshin Food Co., Ltd.	An investee company of Cayman President Holdings Ltd. accounted for under the equity method	Purchases	161,499	1	Closes its accounts 30 days after the end of each month	-	-	( 54,726)	(2)	-
President (Kunshan) Trading Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	105,677	1	Closes its accounts 30 days after the end of each month	-	-	( 13,131)	(1)	-
Jiangsu President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	( 585,469)	(62)	Closes its accounts 30 days after the end of each month	-	-	64,382	63	-

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 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)	\$ 184,979)	(19)	Closes its accounts 30 days after the end of each month	\$ -	-	\$ 23,886	23	-
Uni-President Enterprises (Inner Mongolia) Co., Ltd.	Uni-President Enterprises (TianJin) Co., Ltd	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	188,563	63	Closes its accounts 30 days after the end of each month	-	-	( 27,324)	(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)	( 289,501)	(100)	Closes its accounts 30 days after the end of each month	-	-	25,075	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)	( 498,476)	(84)	Closes its accounts 30 days after the end of each month	-	-	43,513	88	-
Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	( 3,220,806)	(92)	Closes its accounts 30 days after the end of each month	-	-	405,591	90	-
Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	ShangHai President Packaging Ind., Corp.	An investee company of Wuhan President Packing Ind. Corp. accounted for under the equity method	Purchases	176,629	7	Closes its accounts 30 days after the end of each month	-	-	( 42,607)	(6)	-
Uni-President Shanghai Managment Consulting Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	186,153	25	Closes its accounts 30 days after the end of each month	-	-	( 40,663)	(17)	-
Wuxue President Mineral Water Co., Ltd.	Wuhan President Packing Ind. Corp.	An investee company of President Packing Holding Ltd. accounted for under the equity method	Purchases	169,570	49	Closes its accounts 30 days after the end of each month	-	-	( 48,644)	(56)	-
Wuxue President Mineral Water Co., Ltd.	Changsha President Packaging Ind. Corp.	An investee company of Wuhan President Packing Ind. Corp. accounted for under the equity method	Purchases	157,536	45	Closes its accounts 30 days after the end of each month	-	-	( 35,105)	(40)	-
Xuzhou President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	( 335,385)	(80)	Closes its accounts 30 days after the end of each month	-	-	77,896	78	-
Shanghai E & P Trading Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	( 852,411)	(18)	Closes its accounts 30 days after the end of each month	-	-	3,805	1	-
Shanghai E & P Trading Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	( 701,453)	(15)	Closes its accounts 30 days after the end of each month	-	-	169,291	35	-
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)	( 682,900)	(15)	Closes its accounts 30 days after the end of each month	-	-	76,952	16	-
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)	( 282,394)	(6)	15 days after invoice date	-	-	17,363	4	-
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)	( 197,299)	(4)	Closes its accounts 30 days after the end of each month	-	-	30,966	6	-
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)	( 168,771)	(4)	15 days after invoice date	-	-	40,219	8	-
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)	( 160,628)	(3)	15 days after invoice date	-	-	6,430	1	-
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)	( 154,852)	(3)	15 days after invoice date	-	-	7,659	2	-
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)	( 147,387)	(3)	Closes its accounts 30 days after the end of each month	-	-	36,934	8	-
Shanghai E & P Trading Co., Ltd.	Zhanjiang Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	(Sales)	( 144,901)	(3)	5~45 days after invoice date	-	-	13,951	3	-
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)	( 139,595)	(3)	15 days after invoice date	-	-	14,660	3	-
Shanghai E & P Trading Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	(Sales)	( 114,402)	(2)	15 days after invoice date	-	-	2,105	-	-

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)	
Shanghai E & P Trading 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	(Sales)	(\$ 100,292)	(2)	15 days after invoice date	\$ -	-	\$ 16,971	4	-

(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 1:32.27, CNY:NTD 1:4.422, VND:NTD 1: 0.001328, THB:NTD 1:0.8862); amounts of transactions of purchases and sales are translated using the average exchange rates for the nine-month period ended September 30, 2023 (USD:NTD 1: 30.96, CNY:NTD 1: 4.395, VND:NTD 1: 0.001308, THB:NTD 1: 0.8964).

**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, 2023

Table 8

Expressed in thousands of NTD

Company Name	Name of the counterparty	Relationship	Receivables from related party		Turnover rate	Overdue receivables		Subsequent collections	Allowance for doubtful accounts
			General ledger account	Amount		Amount	Action taken for overdue accounts		
Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Accounts receivable	\$ 1,277,763	8.42	\$ -	-	\$ 907,406	\$ -
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	622,161	12.66	-	-	611,437	-
Uni-President Enterprises Corp.	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Accounts receivable	457,102	9.68	-	-	391,594	-
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	429,277	9.64	-	-	385,537	-
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Other receivables	150,704	-	-	-	8,087	-
Uni-President Enterprises Corp.	Tung Hsyng Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	264,838	5.23	-	-	146,564	-
Uni-President Enterprises Corp.	Tong Shun Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	252,704	4.92	-	-	129,463	-
Uni-President Enterprises Corp.	Guan Chan Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	198,934	5.74	-	-	112,553	-
Uni-President Enterprises Corp.	Tung Yi Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	196,062	6.25	-	-	124,732	-
Uni-President Enterprises Corp.	Tong Chan Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	145,002	8.25	-	-	123,671	-
Uni-President Enterprises Corp.	Tung-Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	112,906	5.52	-	-	72,589	-
Uni-President Enterprises Corp.	Tung Ju Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	103,577	5.06	-	-	59,860	-
Kai Yu Investment Co., Ltd.	Uni-President Express Corp.	An investee company accounted for under the equity method	Other receivables	646,274	-	-	-	-	-
Kai Yu Investment Co., Ltd.	President Property Corp.	An investee company of President International Development Corp. accounted for under the equity method	Other receivables	155,153	-	-	-	-	-
Kai Yu Investment Co., Ltd.	Tone Sang Construction Corp.	An investee company accounted for under the equity method	Other receivables	150,478	-	-	-	-	-
Kai Yu Investment Co., Ltd.	Tung Ho Development Corp.	An investee company accounted for under the equity method	Other receivables	100,026	-	-	-	-	-
Uni-President Vender Corp.	Tone Sang Construction Corp.	An investee company accounted for under the equity method	Other receivables	100,112	-	-	-	-	-
Presco Netmarketing Inc.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	128,513	9.13	-	-	-	-
Nanlien International Corp.	Lien Bo Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	307,115	5.68	-	-	-	-
Tait Marketing & Distribution Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	173,068	6.62	-	-	52,281	-
Tait Marketing & Distribution Co., Ltd.	Tone Sang Construction Corp.	An investee company accounted for under the equity method	Other receivables	100,060	-	-	-	-	-

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
President Packaging Industrial Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	\$ 106,624	5.67	\$ -	-	\$ -	\$ -
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	207,580	8.39	-	-	29,077	-
President Chain Store Corp.	Icash Payment Systems Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	145,980	-	-	-	-	-
President Chain Store Corp.	Uni-President Enterprises Corp.	The Company	Other receivables	111,465	-	-	-	23,002	-
Tung Ang Enterprises Corp.	Tung Hsyng Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	228,728	5.66	-	-	-	-
Tung Ang Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	246,702	12.25	-	-	-	-
Kai Yu (BVI) Investment Co., Ltd.	Cayman President Holdings Ltd.	An investee company accounted for under the equity method	Long-term notes and accounts receivable	580,860	-	-	-	-	-
Tung Hsyng Co., Ltd.	Presicarre Corp.	An investee company accounted for under the equity method	Accounts receivable	305,933	3.35	-	-	-	-
Lien Bo Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	166,361	6.29	-	-	-	-
Tung Ju Enterprise Corp.	Presicarre Corp.	An investee company accounted for under the equity method	Accounts receivable	180,171	3.43	-	-	-	-
Kai Ya Food Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	151,704	6.56	-	-	-	-
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	600,230	-	-	-	57	-
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	469,914	-	-	-	-	-
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	253,251	9.59	-	-	253,251	-
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	269,305	-	-	-	164	-
Sichuan Ton Yi Industrial Co., Ltd.	Wuxi Tonyi Daiwa Industrial Co., Ltd.	An investee company of Wuxi Ton Yi Industrial Packing Co., Ltd. accounted for under the equity method	Other receivables	179,818	-	-	-	-	-
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	159,259	-	-	-	68,391	-
Zhanjiang Ton Yi Industrial Co., Ltd.	Zhanjiang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	113,931	17.72	-	-	68,144	-
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	331,884	-	-	-	-	-
Zhanjiang Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	136,830	-	-	-	136,830	-



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
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	\$ 115,194	8.94	\$ -	-	\$ 115,194	\$ -
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	284,279	8.39	-	-	159,844	-
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	215,157	11.54	-	-	215,157	-
Taizhou Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Other receivables	269,630	-	-	-	-	-
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	177,033	-	-	-	-	-
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	133,873	-	-	-	-	-
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	158,355	8.87	-	-	62,159	-
Kunshan Ton Yi Industrial Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	231,404	10.59	-	-	145,168	-
Kunshan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	224,905	-	-	-	-	-
Kunshan Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	135,853	-	-	-	-	-
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	166,974	12.28	-	-	136,194	-
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	199,144	-	-	-	-	-
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	180,282	-	-	-	-	-
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	113,455	-	-	-	-	-
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	287,677	-	-	-	-	-
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	398,921	-	-	-	-	-

Company Name	Name of the counterparty	Relationship	Receivables from related party		Turnover rate	Overdue receivables			
			General ledger account	Amount		Amount	Action taken for overdue accounts	Subsequent collections	Allowance for doubtful accounts
Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	\$ 154,904	-	\$ -	-	\$ -	\$ -
ScinoPharm Pharmaceutical (Changshu) Co., Ltd.	ScinoPharm Taiwan Ltd.	An investee company accounted for under the equity method	Accounts receivable	137,002	4.27	-	-	55,646	-
Uni-President Superior Commissary Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	979,695	5.78	-	-	488,883	-
21 Century Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	193,004	6.08	-	-	20,196	-
President Pharmaceutical Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	129,274	3.73	-	-	66,481	-
President Information Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	296,473	5.13	-	-	92,707	-
Qware Systems & Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	117,400	8.01	-	-	40,203	-
President Logistics International Co., Ltd.	Wisdom Distribution Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Accounts receivable	137,268	8.69	-	-	-	-
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	134,379	10.96	-	-	-	-
Chieh Shun Transport Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Accounts receivable	148,551	4.92	-	-	43,751	-
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	141,979	10.98	-	-	-	-
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	177,954	5.52	-	-	-	-
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	316,844	-	-	-	-	-
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	177,702	-	-	-	-	-
Qingdao President Feed & Livestock Co., Ltd.	President Chain Store (Zhejiang) Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	132,765	-	-	-	-	-
President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	117,644	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Uni-President Shanghai Managment Consulting Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	1,312,865	-	-	-	-	-
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	1,265,396	-	-	-	-	-
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	1,148,127	-	-	-	-	-
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	927,819	-	-	-	-	-

Company Name	Name of the counterparty	Relationship	Receivables from related party		Turnover rate	Overdue receivables				
			General ledger account	Amount		Amount	Action taken for overdue accounts	Subsequent collections	Allowance for doubtful accounts	
Uni-President Enterprises (China) Investment Corp.	Baiyin President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	\$ 659,402	-	\$ -	-	\$ -	-	\$ -
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	584,105	-	-	-	-	-	-
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	548,787	-	-	-	-	-	-
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	543,736	-	-	-	-	-	-
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	355,955	-	-	-	-	-	-
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	339,031	-	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	324,309	-	-	-	-	-	-
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	314,497	-	-	-	-	-	-
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	311,494	-	-	-	-	-	-
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	300,219	-	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Xinjiang President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	258,357	-	-	-	-	-	-
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	252,879	-	-	-	-	-	-
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	224,122	-	-	-	-	-	-
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	220,927	-	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	214,241	-	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Fuzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	169,276	-	-	-	-	-	-

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.	Kunming President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	\$ 157,313	-	\$ -	-	\$ -	\$ -
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	144,465	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Bama President Mineral Water Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	132,201	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Nanning President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	101,956	-	-	-	-	-
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	445,866	-	-	-	-	-
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	247,167	-	-	-	-	-
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	256,932	8.35	-	-	-	-
Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	548,131	-	-	-	-	-
Taizhou President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	198,079	8.01	-	-	-	-
Taizhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	314,724	-	-	-	-	-
Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	405,591	7.34	-	-	-	-
Kunshan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	375,404	-	-	-	-	-
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	392,256	-	-	-	-	-
Hangzhou President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	489,521	7.45	-	-	-	-
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	158,970	-	-	-	-	-
Guangzhou President Enterprises Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	332,739	8.12	-	-	-	-

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
Guangzhou President Enterprises Co., Ltd.	Nanning President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	\$ 165,847	12.60	\$ -	-	\$ -	\$ -
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	571,440	-	-	-	-	-
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	725,349	-	-	-	-	-
Zhanjiang President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	122,436	21.72	-	-	-	-
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	486,292	-	-	-	-	-
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	666,545	-	-	-	-	-
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	246,422	8.51	-	-	-	-
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	254,547	-	-	-	-	-
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	101,318	6.12	-	-	-	-
Wuhan President Enterprises Food Co., Ltd.	Nanchang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	100,995	7.04	-	-	-	-
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	597,775	-	-	-	-	-
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	1,188,123	-	-	-	-	-
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	104,037	17.25	-	-	-	-
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	603,378	-	-	-	-	-
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	761,352	-	-	-	-	-
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	594,411	-	-	-	-	-

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
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	\$ 363,806	-	\$ -	-	\$ -	-
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	421,103	-	-	-	-	-
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	141,659	7.10	-	-	-	-
Shaanxi 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	178,380	-	-	-	-	-
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	383,869	10.89	-	-	-	-
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	342,209	-	-	-	-	-
President (Kunshan) 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	Accounts receivable	482,177	6.79	-	-	-	-
President (Kunshan) Trading 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	209,913	7.30	-	-	-	-
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	262,895	-	-	-	-	-
President (Shanghai) Trading Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	138,706	-	-	-	-	-
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	409,136	5.95	-	-	-	-
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	256,343	-	-	-	-	-
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	447,244	-	-	-	-	-
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	853,566	-	-	-	-	-
Hainan President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	137,221	2.35	-	-	-	-
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	305,506	-	-	-	-	-

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	
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	\$ 462,989	-	\$ -	-	\$ -	-	\$ -
Shanghai E & P Trading Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	169,291	11.05	-	-	-	-	-

(Note) Foreign currencies are translated into New Taiwan Dollars using the exchange rates as of report date.(USD:NTD 1:32.27, CNY:NTD 1:4.422, THB:NTD 1:0.8862, VND:NTD 1:0.001328).

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Derivative financial instrument transactions

September 30, 2023

Table 9

Expressed in thousands of NTD

<u>Company name</u>	<u>Derivative financial instruments</u>	<u>Contract amount (thousand dollars)</u>		<u>Book value</u>	
President Nisshin Corp.	Forward exchange contracts-buy USD sell NTD	USD	2,620	\$	1,012
Tait Marketing & Distribution Co., Ltd.	Forward exchange contracts-buy USD sell NTD	USD	267		133
ScinoPharm Taiwan, Ltd.	Forward exchange contracts-buy NTD sell USD	USD	3,640	(	1,271)
President (B.V.I.) International Holdings Ltd.	Equity Linked Note	USD	4,500		146,670

(Note 1) For the nine-month period ended September 30, 2023, the Company recognized a net gain of \$21,291 as a result of derivative financial instrument transactions.

(Note 2) For the nine-month period ended September 30, 2023, the Company's subsidiaries recognized a net gain of \$59,521 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 1:32.27.



UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Significant inter-company transactions during the reporting periods

For the nine-month period ended September 30, 2023

Table 10

Expressed in thousands of NTD

Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	General ledger account	Amount	Intercompany transactions		The percentage of consolidated total revenue or total assets (Note 4)
						Terms		
0	Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	1	Sales	\$ 7,455,843	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	1,277,763	-		-
0	Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	1	Shipping expenses	378,615	-		-
0	Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	1	Outsourcing service fee	117,362	-		-
0	Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	1	Sales	4,855,023	Closes its accounts 38 days after the end of each week		1%
0	Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	1	Accounts receivable	622,161	-		-
0	Uni-President Enterprises Corp.	Retail Support International Corp.	1	Sales	3,444,197	Closes its accounts 30 days after the end of each month		1%
0	Uni-President Enterprises Corp.	Retail Support International Corp.	1	Accounts receivable	457,102	-		-
0	Uni-President Enterprises Corp.	President Chain Store Corp.	1	Sales	3,213,564	Closes its accounts 35 days after the end of each month		1%
0	Uni-President Enterprises Corp.	President Chain Store Corp.	1	Accounts receivable	429,277	-		-
0	Uni-President Enterprises Corp.	President Chain Store Corp.	1	Other receivables	150,704	-		-
0	Uni-President Enterprises Corp.	Tung Hsyng Co., Ltd.	1	Sales	1,013,354	Closes its accounts 60 days after the end of each week		-
0	Uni-President Enterprises Corp.	Tung Hsyng Co., Ltd.	1	Accounts receivable	264,838	-		-
0	Uni-President Enterprises Corp.	Tung Yi Enterprises Corp.	1	Sales	846,243	Closes its accounts 50 days after the end of each week		-
0	Uni-President Enterprises Corp.	Tung Yi Enterprises Corp.	1	Accounts receivable	196,062	-		-
0	Uni-President Enterprises Corp.	Tong Shun Enterprises Corp.	1	Sales	821,185	Closes its accounts 62 days after the end of each week		-
0	Uni-President Enterprises Corp.	Tong Shun Enterprises Corp.	1	Accounts receivable	252,704	-		-
0	Uni-President Enterprises Corp.	Fu Yi Enterprises Corp.	1	Sales	534,379	Closes its accounts 27 days after the end of each week		-
0	Uni-President Enterprises Corp.	Uni-President Vender Corp.	1	Sales	504,726	Closes its accounts 20 days after the end of each month		-
0	Uni-President Enterprises Corp.	Tung-Hsiang Enterprises Corp.	1	Sales	423,161	Closes its accounts 49 days after the end of each week		-
0	Uni-President Enterprises Corp.	Tung-Hsiang Enterprises Corp.	1	Accounts receivable	112,906	-		-
0	Uni-President Enterprises Corp.	Uni-Wonder Corporation	1	Sales	403,676	Closes its accounts 30 days after the end of each month		-
0	Uni-President Enterprises Corp.	Tung Ju Enterprise Corp.	1	Sales	366,554	Closes its accounts 65 days after the end of each week		-
0	Uni-President Enterprises Corp.	Tung Ju Enterprise Corp.	1	Accounts receivable	103,577	-		-
0	Uni-President Enterprises Corp.	Kun Fu Enterprises Corp.	1	Sales	322,466	Closes its accounts 42 days after the end of each week		-
0	Uni-President Enterprises Corp.	Ginfa Enterprises Corp.	1	Sales	217,254	Closes its accounts 36 days after the end of each week		-
0	Uni-President Enterprises Corp.	Uni-President Superior Commissary Corp.	1	Sales	192,910	Closes its accounts 45 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)
0	Uni-President Enterprises Corp.	Cheng-Fa Enterprises Corp.	1	Sales	\$ 181,728	Closes its accounts 40 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tung-Che Corp.	1	Sales	160,525	Closes its accounts 58 days after the end of each week	-
0	Uni-President Enterprises Corp.	Hsin Tung Enterprise Corp.	1	Sales	157,182	Closes its accounts 17 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tung-Shen Co., Ltd.	1	Sales	135,966	Closes its accounts 46 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tung-Ying Enterprises Corp.	1	Sales	128,053	Closes its accounts 12 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tung You Co., Ltd.	1	Sales	126,405	Closes its accounts 12 days after the end of each week	-
0	Uni-President Enterprises Corp.	Wei-Tong Enterprises Corp.	1	Sales	114,701	Closes its accounts 12 days after the end of each week	-
0	Uni-President Enterprises Corp.	Hua-Zuo Corp.	1	Sales	109,443	Closes its accounts 51 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tung-Xiang Xin Yeh Corp.	1	Sales	108,331	Closes its accounts 49 days after the end of each week	-
0	Uni-President Enterprises Corp.	President Kikkoman Inc.	1	Purchase	824,709	Closes its accounts 25~30 days after the end of each month	-
0	Uni-President Enterprises Corp.	President Nisshin Corp.	1	Purchase	496,380	Closes its accounts 30 days after the end of each month	-
0	Uni-President Enterprises Corp.	Uni-President (Vietnam) Co., Ltd.	1	Purchase	355,992	30 days after delivery	-
0	Uni-President Enterprises Corp.	President Packaging Corp.	1	Purchase	229,155	Closes its accounts 30 days after the end of each month	-
0	Uni-President Enterprises Corp.	Presco Netmarketing Inc.	1	Advertising expenses	266,821	Closes its accounts 30 days after the end of each month	-
0	Uni-President Enterprises Corp.	Uni-President Dream Parks Corp.	1	Advertising expenses	214,397	Closes its accounts 45 days after the end of each month	-
0	Uni-President Enterprises Corp.	President Professional Baseball Team Corp.	1	Advertising expenses	102,060	Closes its accounts 30 days after the end of each month	-
1	Kai Yu Investment Co., Ltd.	Uni-President Express Corp.	3	Other receivables	646,274	-	-
1	Kai Yu Investment Co., Ltd.	President Property Corp.	3	Other receivables	155,153	-	-
1	Kai Yu Investment Co., Ltd.	Tone Sang Construction Corp.	3	Other receivables	150,478	-	-
1	Kai Yu Investment Co., Ltd.	Tung Ho Development Corp.	3	Other receivables	100,026	-	-
2	Kai Yu (BVI) Investment Co., Ltd.	Cayman President Holdings Ltd.	3	Long-term notes and accounts receivable	580,860	-	-
3	Uni-President Vender Corp.	Tone Sang Construction Corp.	3	Other receivables	100,112	-	-
4	Nanlien International Corp.	Lien Bo Enterprises Corp.	3	Sales	1,134,200	Closes its accounts 35 days after the end of each month	-
4	Nanlien International Corp.	Lien Bo Enterprises Corp.	3	Accounts receivable	307,115	-	-
4	Nanlien International Corp.	Tung-Ying Enterprises Corp.	3	Sales	132,327	12 days after shipment	-
4	Nanlien International Corp.	Hsin Tung Enterprise Corp.	3	Sales	109,678	12 days after shipment	-
5	Uni-President Dream Parks Corp.	Tung Ang Enterprises Corp.	3	Media revenue	132,586	Closes its accounts 45 days after the end of each month	-
6	Presco Netmarketing Inc.	President Chain Store Corp.	3	Service revenue	855,823	Closes its accounts 60 days after the end of each month	-
6	Presco Netmarketing Inc.	President Chain Store Corp.	3	Accounts receivable	128,513	-	-

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)
7	Uni-President Development Corp.	Uni-President Department Stores Corp.	3	Rental income	\$ 282,078	Monthly payment	-
8	Tait Marketing & Distribution Co., Ltd.	President Chain Store Corp.	3	Sales	545,237	Closes its accounts 20~70 days after the end of each month	-
8	Tait Marketing & Distribution Co., Ltd.	President Chain Store Corp.	3	Accounts receivable	173,068	-	-
8	Tait Marketing & Distribution Co., Ltd.	Uni-Wonder Corporation	3	Sales	133,653	Closes its accounts 30 days after the end of each month	-
8	Tait Marketing & Distribution Co., Ltd.	Tone Sang Construction Corp.	3	Other receivables	100,060	-	-
9	President Tokyo Corp.	President Transnet Corp.	3	Sales	108,968	Closes its accounts 30 days after the end of each month	-
10	President Packaging Corp.	President Chain Store Corp.	3	Sales	446,122	Closes its accounts 15~60 days after the end of each month	-
10	President Packaging Corp.	President Chain Store Corp.	3	Accounts receivable	106,624	-	-
11	Ton-Yi Industrial Corp.	Fujian Ton Yi Tinplate Co., Ltd.	3	Sales	1,656,388	50 days after shipping	-
11	Ton-Yi Industrial Corp.	Fujian Ton Yi Tinplate Co., Ltd.	3	Accounts receivable	207,580	-	-
12	Tung Ang Enterprises Corp.	President Chain Store Corp.	3	Sales	1,992,660	Closes its accounts 30 days after the end of each month	-
12	Tung Ang Enterprises Corp.	President Chain Store Corp.	3	Accounts receivable	246,702	-	-
12	Tung Ang Enterprises Corp.	Tung Hsyng Co., Ltd.	3	Sales	856,015	Closes its accounts 60 days after the end of each week	-
12	Tung Ang Enterprises Corp.	Tung Hsyng Co., Ltd.	3	Accounts receivable	228,728	-	-
12	Tung Ang Enterprises Corp.	Tung Ju Enterprise Corp.	3	Sales	241,218	Closes its accounts 56 days after the end of each week	-
12	Tung Ang Enterprises Corp.	Tung You Co., Ltd.	3	Sales	167,311	Closes its accounts 12 days after the end of each week	-
12	Tung Ang Enterprises Corp.	Hsin Tung Enterprise Corp.	3	Sales	147,619	Closes its accounts 17 days after the end of each week	-
12	Tung Ang Enterprises Corp.	Tung-Ying Enterprises Corp.	3	Sales	124,185	Closes its accounts 12 days after the end of each week	-
12	Tung Ang Enterprises Corp.	Wei-Tong Enterprises Corp.	3	Sales	123,998	Closes its accounts 12 days after the end of each week	-
12	Tung Ang Enterprises Corp.	Tung-Bo Enterprise Corp.	3	Sales	101,639	Closes its accounts 12 days after the end of each week	-
13	Tung Hsyng Co.Ltd.	PresiCarre. Corp.	3	Sales	246,025	Closes its accounts 50~85 days after the end of each month	-
13	Tung Hsyng Co.Ltd.	PresiCarre. Corp.	3	Accounts receivable	305,933	-	-
14	Lien Bo Enterprises Corp.	President Chain Store Corp.	3	Sales	630,649	Closes its accounts 10~54 days after the end of each month	-
14	Lien Bo Enterprises Corp.	President Chain Store Corp.	3	Accounts receivable	166,361	-	-
15	Tung Ju Enterprise Corp.	PresiCarre. Corp.	3	Sales	178,804	Closes its accounts 60 days after the end of each month	-
15	Tung Ju Enterprise Corp.	PresiCarre. Corp.	3	Accounts receivable	180,171	-	-
16	Kai Ya Food Co., Ltd.	President Chain Store Corp.	3	Sales	664,028	Closes its accounts 40 days after the end of each month	-
16	Kai Ya Food Co., Ltd.	President Chain Store Corp.	3	Accounts receivable	151,704	-	-
17	Ton Yi (China) Investment Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Other receivables	600,230	-	-

							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)	
17	Ton Yi (China) Investment Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	\$ 469,914	-	-	
18	Chengdu Ton Yi Industrial Packing Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	287,677	-	-	
19	Wuxi Ton Yi Industrial Packing Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Sales	614,103	Closes its accounts 90 days after the end of each month	-	
19	Wuxi Ton Yi Industrial Packing Co., Ltd.	Chengdu Ton Yi Industrial Packing Co., Ltd.	3	Sales	408,428	Closes its accounts 30 days after the end of each month	-	
19	Wuxi Ton Yi Industrial Packing Co., Ltd.	Changsha Ton Yi Industrial Co., Ltd.	3	Sales	317,167	Closes its accounts 30 days after the end of each month	-	
20	Jiangsu Ton Yi Tinplate Co., Ltd.	Changsha Ton Yi Industrial Co., Ltd.	3	Sales	364,296	67 days after invoice date	-	
20	Jiangsu Ton Yi Tinplate Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Other receivables	398,921	-	-	
20	Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	154,904	-	-	
21	Fujian Ton Yi Tinplate Co., Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	3	Sales	1,204,748	67 days after invoice date	-	
22	Sichuan Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	1,836,566	25 days after invoice date	-	
22	Sichuan Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Accounts receivable	253,251	-	-	
22	Sichuan Ton Yi Industrial Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	3	Other receivables	269,305	-	-	
22	Sichuan Ton Yi Industrial Co., Ltd.	Wuxi Tonyi Daiwa Industrial Co., Ltd.	3	Other receivables	179,818	-	-	
22	Sichuan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	159,259	-	-	
23	Zhanjiang Ton Yi Industrial Co., Ltd.	Zhanjiang President Enterprises Co., Ltd.	3	Sales	1,189,358	25 days after invoice date	-	
23	Zhanjiang Ton Yi Industrial Co., Ltd.	Zhanjiang President Enterprises Co., Ltd.	3	Accounts receivable	113,931	-	-	
23	Zhanjiang Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	222,394	50% down payment , 50% 45 days after invoice date	-	
23	Zhanjiang Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	3	Other receivables	331,884	-	-	
23	Zhanjiang Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Other receivables	136,830	-	-	
24	Zhangzhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	1,475,246	25 days after invoice date	-	
24	Zhangzhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Accounts receivable	284,279	-	-	
25	Huizhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	1,031,681	25 days after invoice date	-	
25	Huizhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Accounts receivable	158,355	-	-	
26	Taizhou Ton Yi Industrial Co., Ltd.	Taizhou President Enterprises Co., Ltd.	3	Sales	1,752,382	25 days after invoice date	-	
26	Taizhou Ton Yi Industrial Co., Ltd.	Taizhou President Enterprises Co., Ltd.	3	Accounts receivable	215,157	-	-	
26	Taizhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	133,637	50% down payment , 50% 45 days after invoice date	-	
26	Taizhou Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	3	Other receivables	269,630	-	-	
26	Taizhou Ton Yi Industrial Co., Ltd.	Wuxi Tonyi Daiwa Industrial Co., Ltd.	3	Other receivables	177,033	-	-	
26	Taizhou Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Other receivables	133,873	-	-	
27	Chengdu Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	939,506	25 days after invoice date	-	
27	Chengdu Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	111,217	50% down payment , 50% 45 days after invoice date	-	

Intercompany transactions

Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	General ledger account	Amount	Terms	The percentage of consolidated total revenue or total assets (Note 4)
28	Kunshan Ton Yi Industrial Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Sales	\$ 2,057,007	25 days after invoice date	-
28	Kunshan Ton Yi Industrial Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Accounts receivable	231,404	-	-
28	Kunshan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	224,905	-	-
28	Kunshan Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Other receivables	135,853	-	-
29	Beijing Ton Yi Industrial Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	1,619,691	25 days after invoice date	-
29	Beijing Ton Yi Industrial Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Accounts receivable	166,974	-	-
29	Beijing Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	3	Other receivables	199,144	-	-
29	Beijing Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Other receivables	180,282	-	-
29	Beijing Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	113,455	-	-
30	Tian Jin Ton Yi Industrial Co., Ltd.	Uni-President Enterprises (TianJin) Co., Ltd	3	Sales	676,666	25 days after invoice date	-
30	Tian Jin Ton Yi Industrial Co., Ltd.	Uni-President Enterprises (TianJin) Co., Ltd	3	Accounts receivable	115,194	-	-
31	President Chain Store Corp.	Icash Corporation	3	Other receivables	145,980	-	-
31	President Chain Store Corp.	Uni-President Enterprises Corp.	3	Other receivables	111,465	-	-
32	SciAnda (Changshu) Pharmaceuticals, Ltd.	ScinoPharm Taiwan, Ltd.	3	Sales	382,274	Closes its accounts 90 days after the end of each month	-
32	SciAnda (Changshu) Pharmaceuticals, Ltd.	ScinoPharm Taiwan, Ltd.	3	Accounts receivable	137,002	-	-
33	Capital Inventory Services Corp.	President Chain Store Corp.	3	Service revenue	215,830	Closes its accounts 45~65 days after the end of each month	-
34	Wisdom Distribution Services Corp.	Books.com. Co., Ltd.	3	Service revenue	207,212	Closes its accounts 30~90 days after the end of each month	-
35	Icash Payment Systems Ltd.	President Chain Store Corp.	3	Sales	179,073	Closes its accounts 60 days after the end of each month	-
36	Uni-President Cold Chain Corp.	President Chain Store Corp.	3	Distribution revenue	517,165	Closes its accounts 20 days after the end of each month	-
37	21 Century Co., Ltd.	President Chain Store Corp.	3	Sales	869,410	Closes its accounts 30~60 days after the end of each month	-
37	21 Century Co., Ltd.	President Chain Store Corp.	3	Accounts receivable	193,004	-	-
38	President Transnet Corp.	President Chain Store Corp.	3	Sales	385,916	Closes its accounts 60 days after the end of each month	-
38	President Transnet Corp.	President Collect Service Corp.	3	Service revenue	181,709	Closes its accounts 30 days after the end of each month	-
39	Uni-President Superior Commissary Corp.	President Chain Store Corp.	3	Sales	3,946,038	Closes its accounts 45 days after the end of each month	1%
39	Uni-President Superior Commissary Corp.	President Chain Store Corp.	3	Accounts receivable	979,695	-	-
39	Uni-President Superior Commissary Corp.	21 Century Co., Ltd.	3	Sales	136,757	Closes its accounts 60 days after the end of each month	-
40	Qware Systems & Services Corp.	President Chain Store Corp.	3	Service revenue	756,112	Closes its accounts 40 days after the end of each month	-
40	Qware Systems & Services Corp.	President Chain Store Corp.	3	Accounts receivable	117,400	-	-
41	President Information Corp.	President Chain Store Corp.	3	Service revenue	1,023,389	Closes its accounts 30 days after the end of each month	-
41	President Information Corp.	President Chain Store Corp.	3	Accounts receivable	296,473	-	-

								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)	
42	President Pharmaceutical Corp.	President Drugstore Business Corp.	3	Sales	\$ 440,524	Closes its accounts 70 days after the end of each month	-	
42	President Pharmaceutical Corp.	President Chain Store Corp.	3	Sales	409,132	Closes its accounts 60~70 days after the end of each month	-	
42	President Pharmaceutical Corp.	President Chain Store Corp.	3	Accounts receivable	129,274	-	-	
43	Retail Support International Corp.	Uni-Wonder Corporation	3	Distribution revenue	237,263	Closes its accounts 29 days after the end of each month	-	
44	Duskin Serve Taiwan Co., Ltd.	President Chain Store Corp.	3	Service revenue	252,938	Closes its accounts 15~60 days after the end of each month	-	
45	President Logistics International Co., Ltd.	Uni-President Cold Chain Corp.	3	Distribution revenue	1,110,490	Closes its accounts 20 days after the end of each month	-	
45	President Logistics International Co., Ltd.	Uni-President Cold Chain Corp.	3	Accounts receivable	134,379	-	-	
45	President Logistics International Co., Ltd.	Wisdom Distribution Services Corp.	3	Distribution revenue	1,015,831	Closes its accounts 20 days after the end of each month	-	
45	President Logistics International Co., Ltd.	Wisdom Distribution Services Corp.	3	Accounts receivable	137,268	-	-	
45	President Logistics International Co., Ltd.	Retail Support International Corp.	3	Distribution revenue	773,451	Closes its accounts 20 days after the end of each month	-	
46	Retail Support Taiwan Corp.	Retail Support International Corp.	3	Distribution revenue	260,034	Closes its accounts 15~20 days after the end of each month	-	
47	Chieh Shun Transport Corp.	President Logistics International Co., Ltd.	3	Distribution revenue	1,152,970	Closes its accounts 20 days after the end of each month	-	
47	Chieh Shun Transport Corp.	President Logistics International Co., Ltd.	3	Accounts receivable	141,979	-	-	
47	Chieh Shun Transport Corp.	President Transnet Corp.	3	Distribution revenue	526,096	Closes its accounts 40 days after the end of each month	-	
47	Chieh Shun Transport Corp.	President Transnet Corp.	3	Accounts receivable	148,551	-	-	
48	Wuhan President Packing Ind. Corp.	Wuxue President Mineral Water Co., Ltd.	3	Sales	169,570	Closes its accounts 30 days after the end of each month	-	
49	Guangzhou President Packaging Ind. Corp.	Guangzhou President Enterprises Co., Ltd.	3	Sales	148,891	Closes its accounts 30 days after the end of each month	-	
50	Changsha President Enterprises Co., Ltd.	Wuxue President Mineral Water Co., Ltd.	3	Sales	157,536	Closes its accounts 30 days after the end of each month	-	
51	ShangHai President Packaging Ind., Corp.	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	3	Sales	176,629	Closes its accounts 30 days after the end of each month	-	
51	ShangHai President Packaging Ind., Corp.	Hangzhou President Enterprises Co., Ltd.	3	Sales	119,375	Closes its accounts 30 days after the end of each month	-	
52	Tianjin President Enterprises Food Co., Ltd.	Jinan President Enterprises Co., Ltd.	3	Sales	128,479	Closes its accounts 30 days after the end of each month	-	
53	Zhangjiagang President Nisshin Food Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Sales	161,499	Closes its accounts 30 days after the end of each month	-	
54	Uni-President (Thailand) Ltd.	Uni-President Marketing Co., Ltd.	3	Sales	691,636	Closes its accounts 60 days after the end of each month	-	
54	Uni-President (Thailand) Ltd.	Uni-President Marketing Co., Ltd.	3	Accounts receivable	177,954	-	-	
55	Uni-President (Vietnam) Co., Ltd.	Uni-President (Malaysia) SDN. BHD.	3	Sales	290,784	Closes its accounts 60 days after the end of each month	-	
55	Uni-President (Vietnam) Co., Ltd.	Tribeco Binh Duong Co., Ltd.	3	Sales	160,416	Closes its accounts 30 days after the end of each month	-	
55	Uni-President (Vietnam) Co., Ltd.	Uni-President (Philippines) Corp.	3	Sales	108,441	Closes its accounts 45 days after the end of each month	-	
55	Uni-President (Vietnam) Co., Ltd.	Uni-President Vietnam Aquatic Breeding Co., Ltd.	3	Other receivables	177,702	-	-	
56	Qingdao President Feed & Livestock Co., Ltd.	President Chain Store (Zhejiang) Ltd.	3	Other receivables	132,765	-	-	
57	President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	117,644	-	-	
58	Uni-President Enterprises (China) Investment Corp.	Uni-President Shanghai Managment Consulting Co., Ltd.	3	Other receivables	1,312,865	-	-	

## 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)
58	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (TianJin) Co., Ltd	3	Other receivables	\$ 1,265,396	-	-
58	Uni-President Enterprises (China) Investment Corp.	Beijing President Enterprises Drinks Co., Ltd.	3	Other receivables	1,148,127	-	-
58	Uni-President Enterprises (China) Investment Corp.	Shanxi President Enterprises Co., Ltd.	3	Other receivables	927,819	-	-
58	Uni-President Enterprises (China) Investment Corp.	Baiyin President Enterprises Co., Ltd.	3	Other receivables	659,402	-	-
58	Uni-President Enterprises (China) Investment Corp.	Shijiazhuang President Enterprises Co., Ltd.	3	Other receivables	584,105	-	-
58	Uni-President Enterprises (China) Investment Corp.	Harbin President Enterprises Co., Ltd.	3	Other receivables	548,787	-	-
58	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Inner Mongolia) Co., Ltd.	3	Other receivables	543,736	-	-
58	Uni-President Enterprises (China) Investment Corp.	Zhengzhou President Enterprises Co., Ltd.	3	Other receivables	355,955	-	-
58	Uni-President Enterprises (China) Investment Corp.	Guangzhou President Enterprises Co., Ltd.	3	Other receivables	339,031	-	-
58	Uni-President Enterprises (China) Investment Corp.	President (Kunshan) Trading Co., Ltd.	3	Other receivables	324,309	-	-
58	Uni-President Enterprises (China) Investment Corp.	Changchun President Enterprises Co., Ltd.	3	Other receivables	314,497	-	-
58	Uni-President Enterprises (China) Investment Corp.	Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	3	Other receivables	311,494	-	-
58	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Hutubi) Tomato Products Technology Co., Ltd.	3	Other receivables	300,219	-	-
58	Uni-President Enterprises (China) Investment Corp.	Xinjiang President Enterprises Food Co., Ltd.	3	Other receivables	258,357	-	-
58	Uni-President Enterprises (China) Investment Corp.	Chengdu President Enterprises Food Co., Ltd.	3	Other receivables	252,879	-	-
58	Uni-President Enterprises (China) Investment Corp.	Wuhan President Enterprises Food Co., Ltd.	3	Other receivables	224,122	-	-
58	Uni-President Enterprises (China) Investment Corp.	Jiangsu President Enterprises Co., Ltd.	3	Other receivables	220,927	-	-
58	Uni-President Enterprises (China) Investment Corp.	Changsha President Enterprises Co., Ltd.	3	Other receivables	214,241	-	-
58	Uni-President Enterprises (China) Investment Corp.	Fuzhou President Enterprises Co., Ltd.	3	Other receivables	169,276	-	-
58	Uni-President Enterprises (China) Investment Corp.	Kunming President Enterprises Food Co., Ltd.	3	Other receivables	157,313	-	-
58	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	3	Other receivables	144,465	-	-
58	Uni-President Enterprises (China) Investment Corp.	Bama President Mineral Water Co., Ltd.	3	Other receivables	132,201	-	-
58	Uni-President Enterprises (China) Investment Corp.	Nanning President Enterprises Co., Ltd.	3	Other receivables	101,956	-	-
59	Guiyang President Enterprises Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	3	Sales	719,849	Closes its accounts 30 days after the end of each month	-
59	Guiyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	445,866	-	-
60	Uni-President Enterprises (Shanghai) Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	247,167	-	-

							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)	
61	Kunming President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	\$ 447,244	-	-	
62	Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales	1,738,694	Closes its accounts 30 days after the end of each month	-	
62	Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Accounts receivable	256,932	-	-	
62	Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	548,131	-	-	
62	Chengdu President Enterprises Food Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	3	Sales	372,413	Closes its accounts 30 days after the end of each month	-	
62	Chengdu President Enterprises Food Co., Ltd.	Shaanxi President Enterprises Co., Ltd.	3	Sales	189,739	Closes its accounts 30 days after the end of each month	-	
62	Chengdu President Enterprises Food Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	113,152	Closes its accounts 30 days after the end of each month	-	
63	Taizhou President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Sales	1,421,389	Closes its accounts 30 days after the end of each month	-	
63	Taizhou President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Accounts receivable	198,079	-	-	
63	Taizhou President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Sales	220,183	Closes its accounts 30 days after the end of each month	-	
63	Taizhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales	171,251	Closes its accounts 30 days after the end of each month	-	
63	Taizhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	314,724	-	-	
64	Kunshan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	375,404	-	-	
65	Fuzhou President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	741,995	Closes its accounts 30 days after the end of each month	-	
65	Fuzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	392,256	-	-	
66	Hefei President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Sales	595,653	Closes its accounts 30 days after the end of each month	-	
66	Hefei President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,188,123	-	-	
67	Hangzhou President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Sales	3,159,958	Closes its accounts 30 days after the end of each month	1%	
67	Hangzhou President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Accounts receivable	489,521	-	-	
67	Hangzhou President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Sales	125,877	Closes its accounts 30 days after the end of each month	-	
67	Hangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	158,970	-	-	
68	Guangzhou President Enterprises Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	3	Sales	1,464,091	Closes its accounts 30 days after the end of each month	-	
68	Guangzhou President Enterprises Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	3	Accounts receivable	332,739	-	-	
68	Guangzhou President Enterprises Co., Ltd.	Nanning President Enterprises Co., Ltd.	3	Sales	1,017,520	Closes its accounts 30 days after the end of each month	-	
68	Guangzhou President Enterprises Co., Ltd.	Nanning President Enterprises Co., Ltd.	3	Accounts receivable	165,847	-	-	
68	Guangzhou President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Sales	203,267	Closes its accounts 30 days after the end of each month	-	
68	Guangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	571,440	-	-	
69	Nanchang President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	Sales	403,423	Closes its accounts 30 days after the end of each month	-	
69	Nanchang President Enterprises Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Sales	383,905	Closes its accounts 30 days after the end of each month	-	
69	Nanchang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	725,349	-	-	
70	Nanning President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	1,175,721	Closes its accounts 30 days after the end of each month	-	
70	Nanning President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	853,566	-	-	
71	Zhanjiang President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	1,213,031	Closes its accounts 30 days after the end of each month	-	
71	Zhanjiang President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Accounts receivable	122,436	-	-	
71	Zhanjiang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	486,292	-	-	
72	Shenyang President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Sales	253,990	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		Terms	The percentage of consolidated total revenue or total assets (Note 4)
				account	Amount		
72	Shenyang President Enterprises Co., Ltd.	Harbin President Enterprises Co., Ltd.	3	Sales	\$ 167,174	Closes its accounts 30 days after the end of each month	-
72	Shenyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	594,411	-	-
73	Changsha President Enterprises Co., Ltd.	Nanchang President Enterprises Co., Ltd.	3	Sales	579,348	Closes its accounts 30 days after the end of each month	-
73	Changsha President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	Sales	453,937	Closes its accounts 30 days after the end of each month	-
73	Changsha President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	235,259	Closes its accounts 30 days after the end of each month	-
73	Changsha President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Sales	105,677	Closes its accounts 30 days after the end of each month	-
73	Changsha President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	666,545	-	-
74	Jinan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	2,496,840	Closes its accounts 30 days after the end of each month	1%
74	Jinan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Accounts receivable	246,422	-	-
74	Jinan President Enterprises Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	3	Sales	364,952	Closes its accounts 30 days after the end of each month	-
74	Jinan President Enterprises Co., Ltd.	Shaanxi President Enterprises Co., Ltd.	3	Sales	213,047	Closes its accounts 30 days after the end of each month	-
74	Jinan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	254,547	-	-
75	Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Sales	1,018,481	Closes its accounts 30 days after the end of each month	-
75	Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Accounts receivable	101,318	-	-
75	Wuhan President Enterprises Food Co., Ltd.	Nanchang President Enterprises Co., Ltd.	3	Sales	626,512	Closes its accounts 30 days after the end of each month	-
75	Wuhan President Enterprises Food Co., Ltd.	Nanchang President Enterprises Co., Ltd.	3	Accounts receivable	100,995	-	-
75	Wuhan President Enterprises Food Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Sales	127,684	Closes its accounts 30 days after the end of each month	-
75	Wuhan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	597,775	-	-
76	Chongqing President Enterprises Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	1,143,218	Closes its accounts 30 days after the end of each month	-
76	Chongqing President Enterprises Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Accounts receivable	104,037	-	-
76	Chongqing President Enterprises Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	3	Sales	164,241	Closes its accounts 30 days after the end of each month	-
76	Chongqing President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales	118,669	Closes its accounts 30 days after the end of each month	-
76	Chongqing President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	603,378	-	-
77	Beijing President Enterprises Drinks Co., Ltd.	Uni-President Enterprises (TianJin) Co., Ltd	3	Sales	198,602	Closes its accounts 30 days after the end of each month	-
77	Beijing President Enterprises Drinks Co., Ltd.	Shanxi President Enterprises Co., Ltd.	3	Sales	169,996	Closes its accounts 30 days after the end of each month	-
77	Beijing President Enterprises Drinks Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	144,174	Closes its accounts 30 days after the end of each month	-
78	Shanxi President Enterprises Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	111,314	Closes its accounts 30 days after the end of each month	-
79	Uni-President Enterprises (TianJin) Co., Ltd	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	1,581,580	Closes its accounts 30 days after the end of each month	-
79	Uni-President Enterprises (TianJin) Co., Ltd	Beijing President Enterprises Drinks Co., Ltd.	3	Accounts receivable	409,136	-	-
79	Uni-President Enterprises (TianJin) Co., Ltd	Shanxi President Enterprises Co., Ltd.	3	Sales	199,679	Closes its accounts 30 days after the end of each month	-
79	Uni-President Enterprises (TianJin) Co., Ltd	Uni-President Enterprises (Inner Mongolia) Co., Ltd.	3	Sales	188,563	Closes its accounts 30 days after the end of each month	-
79	Uni-President Enterprises (TianJin) Co., Ltd	Zhengzhou President Enterprises Co., Ltd.	3	Sales	145,052	Closes its accounts 30 days after the end of each month	-
80	Akesu President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	3	Sales	1,040,124	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)
80	Akesu President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	\$ 363,806	-	-
81	Shaanxi President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	3	Sales	1,108,855	Closes its accounts 30 days after the end of each month	-
81	Shaanxi President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	3	Accounts receivable	141,659	-	-
81	Shaanxi President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	178,380	-	-
82	Henan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	3,388,827	Closes its accounts 30 days after the end of each month	1%
82	Henan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Accounts receivable	383,869	-	-
82	Henan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	342,209	-	-
83	Hainan President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	120,731	Closes its accounts 30 days after the end of each month	-
83	Hainan President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Accounts receivable	137,221	-	-
83	Hainan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	305,506	-	-
84	President (Kunshan) Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales	1,791,491	Closes its accounts 30 days after the end of each month	-
84	President (Kunshan) Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Accounts receivable	482,177	-	-
84	President (Kunshan) Trading Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Sales	909,524	Closes its accounts 30 days after the end of each month	-
84	President (Kunshan) Trading Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Accounts receivable	209,913	-	-
84	President (Kunshan) Trading Co., Ltd.	Uni-President Shanghai Managment Consulting Co., Ltd.	3	Sales	186,153	Closes its accounts 30 days after the end of each month	-
84	President (Kunshan) Trading Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	Sales	107,843	Closes its accounts 30 days after the end of each month	-
85	Zhengzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	761,352	-	-
86	Xinjiang President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	421,103	-	-
87	Yantai Tongli Beverage Industries Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	256,343	-	-
88	Ningxia Uni-President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	462,989	-	-
89	Jiangsu President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Sales	585,469	Closes its accounts 30 days after the end of each month	-
89	Jiangsu President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Sales	184,979	Closes its accounts 30 days after the end of each month	-
90	Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Shenyang President Enterprises Co., Ltd.	3	Sales	289,501	Closes its accounts 30 days after the end of each month	-
91	Changchun President Enterprises Co., Ltd.	Shenyang President Enterprises Co., Ltd.	3	Sales	498,476	Closes its accounts 30 days after the end of each month	-
92	President (Shanghai) Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	262,895	-	-
92	President (Shanghai) Trading Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Other receivables	138,706	-	-
93	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Sales	3,220,806	Closes its accounts 30 days after the end of each month	1%
93	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Accounts receivable	405,591	-	-
94	Xuzhou President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	335,385	Closes its accounts 30 days after the end of each month	-
95	Shanghai E & P Trading Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Sales	852,411	Closes its accounts 30 days after the end of each month	-
95	Shanghai E & P Trading Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	701,453	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)
95	Shanghai E & P Trading Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Accounts receivable	\$ 169,291	-	-
95	Shanghai E & P Trading Co., Ltd.	Shijiazhuang President Enterprises Co., Ltd.	3	Sales	682,900	Closes its accounts 30 days after the end of each month	-
95	Shanghai E & P Trading Co., Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	3	Sales	282,394	15 days after invoice date	-
95	Shanghai E & P Trading Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	197,299	Closes its accounts 30 days after the end of each month	-
95	Shanghai E & P Trading Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	3	Sales	168,771	15 days after invoice date	-
95	Shanghai E & P Trading Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	3	Sales	160,628	15 days after invoice date	-
95	Shanghai E & P Trading Co., Ltd.	Sichuan Ton Yi Industrial Co., Ltd.	3	Sales	154,852	15 days after invoice date	-
95	Shanghai E & P Trading Co., Ltd.	Zhanjiang Ton Yi Industrial Co., Ltd.	3	Sales	144,901	5~45 days after invoice date	-
95	Shanghai E & P Trading Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	3	Sales	139,595	15 days after invoice date	-
95	Shanghai E & P Trading Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	3	Sales	114,402	15 days after invoice date	-
95	Shanghai E & P Trading Co., Ltd.	Tian Jin Ton Yi Industrial Co., Ltd.	3	Sales	100,292	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, 2023

Table 11

Expressed in thousands of NTD

Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of September 30, 2023			Net income (loss) of the investee	Investment Income (loss) recognized by the Company	Note
				Balance as at September 30, 2023	Balance as at December 31, 2022	Shares	Percentage of ownership	Book value			
Uni-President Enterprises Corp.	Cayman President Holdings Ltd.	Cayman Islands	Professional investments	\$ 1,692,813	\$ 12,542,813	56,136,000	100.00	\$ 74,566,495	\$ 6,005,552	\$ 6,081,423	Subsidiary
Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.	Taiwan	Professional investments	1,517,054	1,517,054	1,281,553,429	100.00	13,653,450	509,576	524,840	Subsidiary
Uni-President Enterprises Corp.	Nanlien International Corp.	Taiwan	Importation and exportation business	525,889	525,889	99,999,184	100.00	2,323,295	859,853	831,586	Subsidiary
Uni-President Enterprises Corp.	Kai Nan Investment Co., Ltd.	Taiwan	Professional investments	2,425,000	2,425,000	171,035,618	100.00	1,966,371	142,937	142,937	Subsidiary
Uni-President Enterprises Corp.	Uni-President Express Corp.	Taiwan	Distribution center	3,000,000	1,900,000	300,000,000	100.00	2,764,439	( 107,931)	( 102,128)	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	1,153,375	129,797	149,630	Subsidiary
Uni-President Enterprises Corp.	Tone Sang Construction Corp.	Taiwan	Building Industry	2,030,000	2,030,000	134,020,000	100.00	1,152,813	( 58,122)	( 58,122)	Subsidiary
Uni-President Enterprises Corp.	Presco Netmarketing Inc.	Taiwan	Information services	65,000	65,000	6,500,000	100.00	531,887	364,771	364,771	Subsidiary
Uni-President Enterprises Corp.	Tung Ho Development Corp.	Taiwan	Entertainment business	4,374,000	4,374,000	143,913,500	89.95	750,694	( 58,488)	( 52,607)	Subsidiary
Uni-President Enterprises Corp.	Presicarre Corp.	Taiwan	Hypermarket and supermarket	25,858,140	198,677	521,138,744	70.00	34,284,149	( 1,387,496)	51,233	Subsidiary
Uni-President Enterprises Corp.	President International Development Corp.	Taiwan	Professional investments	10,431,029	10,431,029	917,734,230	69.37	10,265,945	402,594	255,076	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	854,856	139,463	93,868	Subsidiary
Uni-President Enterprises Corp.	President Entertainment Corp.	Taiwan	Entertainment business	2,455,257	2,455,257	98,884,799	61.80	911,467	( 1,158)	( 716)	Subsidiary
Uni-President Enterprises Corp.	President Tokyo Corp.	Taiwan	Car rental	389,977	389,977	29,986,824	51.00	404,623	82,879	42,266	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	594,683	150,535	75,517	Subsidiary
Uni-President Enterprises Corp.	Ton-Yi Industrial Corp.	Taiwan	Manufacturing of tinplate	9,061,326	9,061,326	719,357,425	45.55	8,812,641	753,181	347,213	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	17,968,031	8,410,956	6,485,686	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	4,442,528	417,974	169,279	Subsidiary
Uni-President Enterprises Corp.	Uni-Wonder Corporation	Taiwan	Coffee chain merchandise	2,190,804	2,190,804	14,255,116	40.00	3,146,530	480,473	142,924	Subsidiary

Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of September 30, 2023				Net income (loss) of the investee	Investment Income (loss) recognized by the Company	Note
				Balance as at	Balance as at	Shares	Percentage of ownership	Book value				
				September 30, 2023	December 31, 2022							
Uni-President Enterprises Corp.	TTET Union Corp.	Taiwan	Soybean crushing and manufacture of vegetable oil	\$ 1,123,176	\$ 1,123,176	61,594,201	38.50	\$ 2,441,164	\$ 874,908	\$ 336,861	—	
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	5,652,164	129,678	50,012	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	1,305,869	571,751	189,399	—	
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	2,878,822	940,583	294,545	—	
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	1,156,279	134,044	40,213	Subsidiary	
Uni-President Enterprises Corp.	President Securities Corp.	Taiwan	Securities trading	2,141,370	2,141,370	417,516,621	28.68	9,032,139	2,450,660	702,823	—	
Uni-President Enterprises Corp.	President Transnet Corp.	Taiwan	Transprotation of goods	200,000	200,000	29,570,400	20.00	617,046	978,049	195,797	Subsidiary	
Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	Taiwan	Low temperature distribution center	34,200	34,200	14,311,658	20.00	410,326	367,387	73,477	Subsidiary	
Uni-President Enterprises Corp.	Grand Bills Finance Co.	Taiwan	Securities trading	690,997	690,997	78,209,035	14.46	1,155,908	317,064	45,853	—	
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	2,540,114	385,761	39,162	—	
Uni-President Enterprises Corp.	Uni-President Vender Corp., etc.	Taiwan, etc	Retail and wholesale of soft drinks and food, etc.	2,384,348	2,384,348	115,392,889	-	1,639,323	760,674	222,033	—	
Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	Cayman Islands	Professional investments	2,420,250	2,420,250	75,000,000	100.00	7,292,025	350,442	-	Subsidiary (Note 1)	
Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	Tortola, British Virgin Islands	Professional investments	661,535	661,535	3	100.00	2,137,403	165,144	-	Subsidiary (Note 1)	
Cayman President Holdings Ltd.	Uni-President Assets Holdings Ltd.	Tortola, British Virgin Islands	Professional investments	919,695	919,695	3	100.00	857,773 (	1,769)	-	Subsidiary (Note 1)	
Cayman President Holdings Ltd.	Uni-President Enterprises China Holdings Ltd.	Cayman Islands	Professional investments	20,122,750	20,122,750	3,044,508,000	70.49	41,084,005	6,448,496	-	Subsidiary (Note 1)	
Cayman President Holdings Ltd.	Queen's Holdings (BVI) Ltd.	Tortola, British Virgin Islands	Professional investments	389,397	389,397	4,540	45.45	628,884	76,542	-	(Note 1)	
Cayman President Holdings Ltd.	PPG Investments, Inc., etc.	Cayman Islands, etc.	Professional investments, etc.	154,322	154,322	1,600,454	-	53,874	10,293	-	(Note 1)	
Kai Yu Investment Co., Ltd.	Kai Yu (BVI) Investment Co., Ltd.	Tortola, British Virgin Islands	Professional investments	340,171	340,171	1	100.00	13,253,085	309,244	-	Subsidiary (Note 1)	

Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of September 30, 2023			Net income (loss) of the investee	Investment Income (loss) recognized by the Company	Note
				Balance as at	Balance as at	Shares	Percentage of ownership	Book value			
				September 30, 2023	December 31, 2022						
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	\$ 399,038	\$ 874,908	\$ -	(Note 1)
Kai Yu Investment Co., Ltd.	Woongjin Foods Co., Ltd.	Korea	Manufacturing of food	433,670	240,338	4,979,712	7.58	604,836	271,235	-	Subsidiary (Note 1)
Kai Yu Investment Co., Ltd.	President International Development Corp.	Taiwan	Professional investments	471,870	471,870	44,100,000	3.33	496,631	402,594	-	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	324,606	753,181	-	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	350,618	8,410,956	-	Subsidiary (Note 1)
Kai Yu Investment Co., Ltd.	ScinoPharm Taiwan Ltd., etc.	Taiwan, etc	Research, manufacturing and sales of materials for medicine, etc.	209,377	209,377	21,657,899	-	451,824	1,972,450	-	Subsidiary (Note 1)
Kai Nan Investment Co., Ltd.	Kai Ya Food Co., Ltd.	Taiwan	Manufacturing of food	295,000	295,000	29,500,000	100.00	367,211	63,223	-	Subsidiary (Note 1)
Kai Nan Investment Co., Ltd.	President Securities Corp.	Taiwan	Securities trading	601,180	601,180	42,253,212	2.90	917,614	2,450,660	-	(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	-	431,926	400,913	-	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	409,669	367,387	-	Subsidiary (Note 1)
Nanlien International Corp.	Lien Bo Enterprises Corp., etc.	Taiwan, etc	Retail and wholesale, etc.	1,365,026	1,371,006	94,037,040	-	1,500,155	904,107	-	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	8,919,680	(65,377)	-	Subsidiary (Note 1)
President International Development Corp.	President Property Corp.	Taiwan	Sales and lease of real estate property	630,000	630,000	63,000,000	100.00	641,485	2,047	-	Subsidiary (Note 1)
President International Development Corp.	Ton Yu Investment Inc.	Taiwan	Professional investments	750,000	750,000	45,460,000	100.00	604,735	44,865	-	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	4,442,527	417,974	-	Subsidiary (Note 1)
President International Development Corp.	President Entertainment Corp.	Taiwan	Entertainment business	2,146,279	2,146,279	61,115,200	38.20	563,327	(1,158)	-	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	770,853	134,044	-	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	439,894	129,678	-	Subsidiary (Note 1) (Note 3)
President International Development Corp.	Prince Housing Development Corp.	Taiwan	Commissioned to build house, commercial buildings and other rental	662,052	661,400	54,357,000	3.35	720,129	385,761	-	(Note 1) (Note 4)
President International Development Corp.	SYNergy ScienTech Corp., etc.	Taiwan, etc	Manufacturing and sales of lithium battery, etc.	567,956	567,956	13,550,966	-	239,906	(10,796)	-	(Note 1)

Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of September 30, 2023				Investment Income (loss) recognized by the Company	Note
				Balance as at	Balance as at	Shares	Percentage of ownership	Book value	Net income (loss) of the investee		
				September 30, 2023	December 31, 2022						
Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd.	Cayman Islands	General investments	\$ 13,399,488	\$ 13,399,488	43,470,820	100.00	\$ 18,639,716	\$ 809,215	\$ -	Subsidiary (Note 1)
Ton-Yi Industrial Corp.	Tovecan Corp.	Vietnam	Manufacturing and sales of cans	43,740	43,740	-	51.00	54,960	( 5,671)	-	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	27,830,394	1,189,251	-	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	2,128,184	330,300	-	Subsidiary (Note 1)
President Chain Store Corp.	Wisdom Distribution Services Corp.	Taiwan	Publication, e-commerce distribution and warehouse	50,000	50,000	73,100,000	100.00	1,174,186	270,117	-	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	392,296	( 26,686)	-	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	599,132	67,021	-	Subsidiary (Note 1)
President Chain Store Corp.	Qware Systems & Services Corp.	Taiwan	Information services	332,482	332,482	24,382,921	86.76	399,732	94,270	-	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	525,672	110,930	-	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	807,156	162,868	-	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	701,978	112,038	-	Subsidiary (Note 1)
President Chain Store Corp.	President Transnet Corp.	Taiwan	Transprotation of goods	711,576	711,576	103,496,399	70.00	2,181,114	978,049	-	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	490,490	150,040	-	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	4,727,574	480,473	-	Subsidiary (Note 1)
President Chain Store Corp.	Uni-President Cold Chain Corp.	Taiwan	Low temperature distribution center	237,437	237,437	42,934,976	60.00	1,242,768	367,387	-	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	770,852	134,044	-	Subsidiary (Note 1)
President Chain Store Corp.	Presicarre Corp.	Taiwan	Hypermarket and supermarket	12,554,991	7,112,028	223,343,556	30.00	10,321,430	( 1,387,496)	-	(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	2,256,682	417,974	-	Subsidiary (Note 1)
President Chain Store Corp.	President International Development Corp.	Taiwan	Professional investments	500,000	500,000	44,100,000	3.33	475,481	402,594	-	Subsidiary (Note 1)
President Chain Store Corp.	Duskin Serve Taiwan Co., Ltd., etc.	Taiwan, etc	Sales and lease of cleaning supplies, etc.	3,998,833	3,998,833	143,451,355	-	1,151,085	263,234	-	(Note 1)

Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of September 30, 2023				Investment Income (loss) recognized by the Company	Note
				Balance as at	Balance as at	Shares	Percentage of ownership	Book value	Net income (loss) of the investee		
				September 30, 2023	December 31, 2022						
President Fair Development Corp.	President Century Corp.	Taiwan	Development of specific professional areas	\$ 1,205,649	\$ 1,205,649	72,000,000	100.00	\$ 1,625,776	(\$ 35,343)	\$ -	Subsidiary (Note 1)
ScinoPharm Taiwan Ltd.	SPT International, Ltd.	Tortola, British Virgin Islands	General investments	3,824,790	3,824,790	118,524,644	100.00	1,490,767	22,483	-	Subsidiary (Note 1)
ScinoPharm Taiwan Ltd.	ScinoPharm Singapore Pte. Ltd.	Singapore	General investments	-	-	2	100.00	187	21	-	Subsidiary (Note 1)
PresiCarre. Corp.	Uni-President Wellbeing Life Corp.	Taiwan	Supermarket	3,980,902	3,980,902	85,000,000	100.00	2,996,884	( 276,322)	-	Subsidiary (Note 1) (Note 6)
PresiCarre. Corp.	Charng Yang Development Co., Ltd., etc.	Taiwan	Small retail space for rent	572,703	572,703	73,177,500	50.00	1,071,688	132,707	-	Subsidiary (Note 1)
PresiCarre. Corp.	Kangda Shengtong Insurance Broker Co., Ltd.	Taiwan	Insurance broker, etc.	413,346	413,346	3,050,000	100.00	29,332	( 2,709)	-	Subsidiary (Note 1) (Note 7)
Kai Yu (BVI) Investment Co., Ltd.	Uni-President (Korea) Co., Ltd.	Korea	Wholesale	27,252	27,252	198,000	100.00	16,629	( 1,365)	-	Subsidiary (Note 1)
Kai Yu (BVI) Investment Co., Ltd.	Woongjin Foods Co., Ltd.	Korea	Manufacturing of food	6,727,653	6,727,653	45,160,523	68.74	5,769,298	271,235	-	Subsidiary (Note 1)
Kai Yu (BVI) Investment Co., Ltd.	Uni-President Enterprises China Holdings Ltd.	Cayman Islands	Professional investments	2,053,226	1,782,226	70,979,000	1.64	1,948,230	6,448,496	-	Subsidiary (Note 1)
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Vietnam) Co., Ltd.	Vietnam	Manufacturing and sales of food, feed and flour	3,184,974	3,184,974	-	100.00	5,059,174	308,799	-	Subsidiary (Note 1)
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Philippines) Corp.	Philippines	Manufacturing and sales of food	1,372,019	1,372,019	60,000,000	100.00	894,805	5,726	-	Subsidiary (Note 1)
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Thailand) Ltd.	Thailand	Manufacturing and sales of food	915,229	915,229	183,000,000	100.00	818,625	45,548	-	Subsidiary (Note 1)
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Singapore) Pte. Ltd., etc.	Singapore, etc.	General investments, etc.	19,916	16,689	640,200	-	6,943	( 6,879)	-	Subsidiary (Note 1)
Uni-President Enterprises China Holdings Ltd.	Uni-President Asia Holdings Ltd.	Cayman Islands	Professional investments	35,586,967	35,268,741	93,318,000,000	100.00	58,954,968	6,535,454	-	Subsidiary (Note 1)
Uni-President Asia Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	Hong Kong	Professional investments	41,170,824	40,852,598	5,143,435,600	100.00	59,716,581	6,531,539	-	Subsidiary (Note 1)
Uni-President Asia Holdings Ltd.	Champ Green Capital Ltd., etc.	Hong Kong, etc.	Professional investments, etc.	138,043	138,043	1,811,920	-	189,293	4,488	-	Subsidiary (Note 1)
President (B.V.I.) International Investment Holdings Ltd.	Uni-President Enterprises China Holdings Ltd.	Cayman Islands	General investments, etc.	669,684	669,684	22,495,983	0.52	645,917	6,448,496	-	Subsidiary (Note 1)
President (B.V.I.) International Investment Holdings Ltd.	President Life Sciences Cayman Co., Ltd., etc.	Cayman Islands, etc.	General investments, etc.	158,423	158,423	12,953,378	-	4,878	( 229)	-	Subsidiary (Note 1)
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Ton Yi Holdings Ltd.	Cayman Islands	General investments	7,422,100	7,422,100	230,000,000	100.00	13,081,890	1,090,072	-	Subsidiary (Note 1)
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Fujian Ton Yi Industrial Holdings Ltd.	Cayman Islands	General investments	2,067,283	2,067,283	8,727	100.00	1,957,140	( 214,686)	-	Subsidiary (Note 1)



Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of September 30, 2023				Investment Income (loss) recognized by the Company	Note
				Balance as at September 30, 2023	Balance as at December 31, 2022	Shares	Percentage of ownership	Book value	Net income (loss) of the investee		
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Jiangsu Ton Yi Industrial Holdings Ltd.	Cayman Islands	General investments	\$ 1,158,583	\$ 1,158,583	5,000	100.00	\$ 1,836,929	(\$ 37,087)	\$ -	Subsidiary (Note 1)
Cayman Ton Yi Holdings Ltd.	Cayman Ton Yi (China) Holdings Limited	Cayman Islands	General investments	7,422,100	7,422,100	230,000,000	100.00	13,081,890	1,090,072	-	Subsidiary (Note 1)
President Chain Store (BVI) Holdings Ltd.	President Chain Store Hong Kong Holdings Limited	Hong Kong	Professional investments	5,026,275	5,026,275	134,603,354	100.00	3,014,550	( 214,640)	-	Subsidiary (Note 1)
President Chain Store (BVI) Holdings Ltd.	President Chain Store (Labuan) Holdings Ltd.	Malaysia	Professional investments	2,309,222	2,309,222	71,559,390	100.00	3,642,588	703,361	-	Subsidiary (Note 1)
President Chain Store (Labuan) Holdings Ltd.	Philippine Seven Corp.	Philippines	Convenience stores	2,308,317	2,308,317	418,467,647	55.32	3,641,593	1,251,001	-	Subsidiary (Note 1)
President Packaging Corp., etc.	Uni-Pak Packaging Holdings Ltd., etc.	Tortola, British Virgin Islands, etc.	Professional investments, etc.	5,262,854	4,928,414	154,889,331	-	3,869,881	3,273,594	-	(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 \$428,251, were pledged for loan.

(Note 3) In which, 20,000 thousand shares, equaling \$306,830, were pledged for loan.

(Note 4) In which, 30,000 thousand shares, equaling \$397,444, 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 1:32.27, CNY:NTD 1:4.422, HKD:NTD 1:4.121, and KRW:NTD 1:0.02391.

Profit and loss are translated using the average exchange rates for the nine-month period ended September 30, 2023 as follows: USD:NTD 1:30.96, CNY:NTD 1:4.4395, HKD:NTD 1:3.952, and KRW:NTD 1:0.02379.

(Note 6) Wellcome Taiwan Co., Ltd. Associate changed its name to Uni-President Wellbeing Life Corp. during this period.

(Note 7) Carrefour Insurance Brokers Co., Ltd. changed its name to Kangda Shengtong Insurance Broker Co., Ltd. during this period.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Information on investments in Mainland China - Basic information

For the nine-month period ended September 30, 2023

Table 12

Expressed in thousands of NTD

Investee in Mainland China	Main Businesses	Paid-in capital	Investment Method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2023	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the nine-month period ended September 30, 2023		Accumulated amount of remittance from Taiwan as of September 30, 2023	Net income (loss) of the investee	Percentage of ownership held by the Company (direct or indirect) (Note 24)	Investment income (loss) recognized by the Company	Book value of investments as of September 30, 2023	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2023	Note
					Remitted to Mainland China	Remitted back to Taiwan							
Uni-President Enterprises (China) Investment Corp.	Professional investments	\$ 35,941,358	(Note 1)	\$ -	\$ -	\$ -	\$ -	\$ 6,827,729	72.49	\$ 4,933,034	\$ 42,012,081	\$ -	(Note 22)
Kunshan President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	3,097,920	(Note 2)	1,648,852	-	-	1,648,852	566,203	72.49	409,081	4,120,543	-	(Note 22)
Guangzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	2,420,250	(Note 2)	1,234,573	-	-	1,234,573	1,020,980	72.49	737,658	3,592,777	-	(Note 22)
Wuhan President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	1,923,292	(Note 2)	930,199	-	-	930,199	620,792	72.49	448,522	2,851,078	-	(Note 22)
Uni-President Shanghai Pearly Century Co., Ltd.	Leases	265,306	(Note 2)	-	-	-	-	65,732	72.49	47,491	1,764,526	-	(Note 22)
Chengdu President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	2,097,550	(Note 2)	1,314,794	-	-	1,314,794	237,215	72.49	171,388	2,364,229	-	(Note 22)
Hefei President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,936,200	(Note 2)	1,280,523	-	-	1,280,523	1,092,252	72.49	789,152	2,317,157	-	(Note 22)
Zhengzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,193,990	(Note 2)	592,881	-	-	592,881	453,603	72.49	327,728	1,819,871	-	(Note 22)
Nanchang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,419,880	(Note 2)	746,302	-	-	746,302	261,409	72.49	188,868	1,401,798	-	(Note 22)
Uni-President Enterprises (Shanghai) Co., Ltd.	Instant noodles, soft drinks, food	1,290,800	(Note 2)	279,790	-	-	279,790	21,248	72.49	15,352	1,129,763	-	(Note 22)
Henan President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,390,837	(Note 2)	751,237	-	-	751,237	293,538	72.49	212,082	1,214,761	-	(Note 22)
Xinjiang President Enterprises Food Co., Ltd.	Tomato products, instant noodles, soft drinks, food	1,210,125	(Note 2)	683,634	-	-	683,634	443,841	72.49	320,675	1,326,047	-	(Note 22)
Shaanxi President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,613,500	(Note 2)	834,868	-	-	834,868	65,819	72.49	47,555	1,001,705	-	(Note 22)
Hangzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	2,742,950	(Note 2)	405,335	-	-	405,335	112,208	72.49	81,070	1,897,493	-	(Note 22)
Kunming President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	968,100	(Note 2)	474,304	-	-	474,304	(34,336)	72.49	(24,808)	711,691	-	(Note 22)
Changsha President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	968,100	(Note 2)	396,502	-	-	396,502	259,193	72.49	187,267	1,107,927	-	(Note 22)
Jinan President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	968,100	(Note 2)	379,684	-	-	379,684	214,106	72.49	154,691	853,527	-	(Note 22)
Chongqing President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,084,272	(Note 2)	199,208	-	-	199,208	256,132	72.49	185,055	968,323	-	(Note 22)
Uni-President Shanghai Managment Consulting Co., Ltd.	Enterprises Management Consulting	88,435	(Note 2)	-	-	-	-	274,511	72.49	198,334	475,392	-	(Note 22)
Taizhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	968,100	(Note 2)	177,864	-	-	177,864	55,666	72.49	40,219	765,001	-	(Note 22)
Nanning President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	968,100	(Note 2)	396,502	-	-	396,502	617,657	72.49	446,257	1,298,337	-	(Note 22)

Investee in Mainland China	Main Businesses	Paid-in capital	Investment Method	to Mainland China/ Amount remitted back to Taiwan		Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2023	for the nine-month period ended September 30, 2023		Accumulated amount of remittance from Taiwan as of September 30, 2023	Net income (loss) of the investee	Percentage of ownership held by the Company (direct or indirect) (Note 24)	Investment income (loss) recognized by the Company	Book value of investments as of September 30, 2023	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2023	Note
				Remitted to Mainland China	Remitted back to Taiwan										
Jiangsu President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	\$ 968,100	(Note 2)	\$ 477,690	\$ -	\$ -	\$ 477,690	\$ 142,024	72.49	\$ 102,612	\$ 707,858	\$ -	(Note 22)		
Fuzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	645,400	(Note 2)	237,152	-	-	237,152	260,062	72.49	187,895	955,445	-	(Note 22)		
Xuzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,064,910	(Note 2)	566,261	-	-	566,261	137,152	72.49	99,093	423,464	-	(Note 22)		
Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Instant noodles, soft drinks, food	2,581,600	(Note 2)	796,149	-	-	796,149	86,657	72.49	62,610	1,769,639	-	(Note 22)		
Shanxi President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	968,100	(Note 2)	375,328	-	-	375,328	( 68,603)	72.49	( 49,566)	53,048	-	(Note 22)		
Zhanjiang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	806,750	(Note 2)	366,858	-	-	366,858	66,897	72.49	48,333	612,828	-	(Note 22)		
Uni-President Enterprises (Inner Mongolia) Co., Ltd.	Instant noodles, soft drinks, food	968,100	(Note 2)	477,690	-	-	477,690	( 131,405)	72.49	( 94,940)	10,232	-	(Note 22)		
Shijiazhuang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,129,450	(Note 2)	375,691	-	-	375,691	142,229	72.49	102,761	614,544	-	(Note 22)		
Beijing President Enterprises Drinks Co., Ltd.	Instant noodles, soft drinks, food	1,707,083	(Note 2)	403,159	-	-	403,159	102,267	72.49	73,888	( 305,661)	-	(Note 22)		
Akesu President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	645,400	(Note 2)	253,123	-	-	253,123	158,846	72.49	114,766	563,348	-	(Note 22)		
Guiyang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	968,100	(Note 2)	480,594	-	-	480,594	92,199	72.49	66,614	690,512	-	(Note 22)		
Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Manufacturing and sales of mineral water	795,917	(Note 2)	-	-	-	-	16,819	72.49	12,152	657,732	-	(Note 22)		
Yantai Tongli Beverage Industries Co., Ltd.	Soft drinks	442,176	(Note 2)	-	-	-	( 4,251)	72.49	( 3,072)	227,440	-	(Note 22)			
Hainan President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	709,940	(Note 2)	264,980	-	-	264,980	126,730	72.49	91,563	583,838	-	(Note 22)		
Ningxia Uni-President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	516,320	(Note 2)	159,230	-	-	159,230	12,824	72.49	9,265	333,698	-	(Note 22)		
Baiyin President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	645,400	(Note 2)	253,123	-	-	253,123	( 48,784)	72.49	( 35,246)	203,348	-	(Note 22)		
Shenyang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,287,573	(Note 2)	562,553	-	-	562,553	59,990	72.49	43,343	259,383	-	(Note 22)		
Uni-President Enterprises (Hutubi) Tomato Products Technology Co., Ltd.	Tomato products	968,100	(Note 2)	477,690	-	-	477,690	82,372	72.49	59,514	378,064	-	(Note 22)		
Uni-President Enterprises (TianJin) Co., Ltd.	Instant noodles, soft drinks, food	709,940	(Note 2)	-	-	-	-	40,761	72.49	29,450	670,048	-	(Note 22)		
President (Kunshan) Real Estate Development Co., Ltd.	Leases	265,306	(Note 2)	-	-	-	-	2,636	72.49	1,904	203,394	-	(Note 22)		
Hunan President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	193,620	(Note 2)	-	-	-	-	2,420	72.49	1,748	9,676	-	(Note 22)		
Changchun President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	645,400	(Note 2)	118,576	-	-	118,576	41,236	72.49	29,793	57,105	-	(Note 22)		
Champ Green (Shanghai) Consulting Co., Ltd.	Enterprises Management Consulting	4,841	(Note 3)	3,557	-	-	3,557	4,394	72.49	3,175	96,269	-	(Note 22)		
Bama President Mineral Water Co., Ltd.	Manufacturing and sales of mineral water	133,921	(Note 2)	-	-	-	( 13,945)	72.49	( 10,075)	( 33,455)	-	(Note 22)			
Wuxue President Mineral Water Co., Ltd.	Manufacturing and sales of mineral water	154,896	(Note 2)	28,458	-	-	28,458	40,021	72.49	28,915	57,520	-	(Note 22)		
President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Wholesale and retail	30,657	(Note 1)	22,529	-	-	22,529	( 1,183)	72.49	( 855)	85,445	-	(Note 22)		

Investee in Mainland China	Main Businesses	Paid-in capital	Investment Method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2023	to Mainland China/ Amount remitted back to Taiwan for the nine-month period ended September 30, 2023		Accumulated amount of remittance from Taiwan as of September 30, 2023	Net income (loss) of the investee	Percentage of ownership held by the Company (direct or indirect) (Note 24)	Investment income (loss) recognized by the Company	Book value of investments as of September 30, 2023	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2023	Note
					Remitted to Mainland China	Remitted back to Taiwan							
Uni-President Enterprises (Kunshan) Food Technology Co., Ltd.	Design and research of food packaging products	\$ 38,724	(Note 2)	\$ 2,228	\$ -	\$ -	\$ 2,228	\$ 630	72.49	\$ 455	\$ 71,366	\$ -	(Note 22)
President (Shanghai) Trading Co., Ltd.	Wholesale and retail	277,522	(Note 2)	189,722	-	-	189,722	484,361	72.49	349,951	571,948	-	(Note 22)
Uni-President (Chengdu) The Skillful Noodle Restaurant Dining Culture Co., Ltd.	Catering services	4,422	(Note 2)	-	-	-	-	1	72.49	1	3,072	-	(Note 22)
Harbin President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	942,284	(Note 2)	376,180	-	-	376,180	( 80,394)	72.49	( 58,084)	394,601	-	(Note 22)
President (Kunshan) Trading Co., Ltd.	Wholesale and retail	322,700	(Note 2)	229,407	-	-	229,407	158,666	72.49	114,636	( 68,069)	-	(Note 22)
Guilin Ziquan Beverage Industried Co., Ltd.	Instant noodles, soft drinks, food	615,066	(Note 2)	-	-	-	-	81,137	30.45	-	171,505	-	(Note 23)
Yichang Ziquan Beverage Industries Co., Ltd.	Instant noodles, soft drinks, food	613,130	(Note 2)	79,615	-	-	79,615	54,624	25.37	-	131,144	-	(Note 23)
Zhongshan President Enterprises Co., Ltd.	Manufacturing and sales of marine products, livestock, pet foods	626,038	(Note 5)	706,519	-	-	706,519	154,585	100.00	154,585	1,231,051	-	(Note 23)
Qingdao President Feed & Livestock Co., Ltd.	Manufacturing and sales of marine products, livestock, pet foods	484,050	(Note 5)	297,361	-	-	297,361	3,304	100.00	3,304	487,981	-	(Note 23)
Songjiang President Enterprises Co., Ltd.	Storage service	613,130	(Note 5)	538,985	-	-	538,985	8,639	100.00	8,639	326,444	-	(Note 23)
Tianjin President Enterprises Food Co., Ltd.	Flour	433,332	(Note 5)	402,801	-	-	402,801	1,988	100.00	1,988	79,325	-	(Note 23)
Zhangjiagang President Nisshin Food Co., Ltd.	Manufacturing and sales of fats, feed, flour	548,590	(Note 4)	408,705	-	-	408,705	64,736	70.00	45,315	568,149	-	(Note 23)
President-Kikkoman Zhenji Foods Co., Ltd.	Soy sauce and flavoring	1,326,528	(Note 4)	691,387	-	-	691,387	29,081	50.00	14,540	694,876	-	(Note 23)
Zhangzhou President Biotechnology Co., Ltd	Manufacturing and sales of marine products, livestock, pet foods	840,134	(Note 6)	285,912	607,573	-	893,485	( 2,703)	100.00	( 2,703)	835,755	-	(Note 23)
Ton Yi (China) Investment Co., Ltd.	General investments	7,422,100	(Note 7)	968,100	-	-	968,100	1,090,072	47.22	514,732	6,177,268	861,687	(Note 22)
Taizhou Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM	968,100	(Note 8)	968,100	-	-	968,100	263,018	47.22	124,197	782,789	-	(Note 22)
Zhangzhou Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM	968,100	(Note 8)	968,100	-	-	968,100	187,559	47.22	88,565	861,495	-	(Note 22)
Kunshan Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM	968,100	(Note 8)	-	-	-	-	62,696	47.22	29,605	536,224	-	(Note 22)
Sichuan Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM	968,100	(Note 8)	-	-	-	-	136,939	47.22	64,663	633,851	-	(Note 23)
Huizhou Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM	968,100	(Note 8)	193,620	-	-	193,620	109,457	47.22	51,686	647,681	-	(Note 23)
Chengdu Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM	968,100	(Note 8)	371,105	-	-	371,105	156,287	47.22	73,799	648,072	-	(Note 23)

Investee in Mainland China	Main Businesses	Paid-in capital	Investment Method	to Mainland China/ Amount remitted back to Taiwan		Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2023	for the nine-month period ended September 30, 2023		Accumulated amount of remittance from Taiwan as of September 30, 2023	Net income (loss) of the investee	Percentage of ownership held by the Company (direct or indirect) (Note 24)	Investment income (loss) recognized by the Company	Book value of investments as of September 30, 2023	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2023	Note
				Remitted to Mainland China	Remitted back to Taiwan										
Beijing Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM	\$ 968,100	(Note 8)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,988	47.22	\$ 21,243	\$ 496,415	\$ -	(Note 23)	
Zhanjiang Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM	645,400	(Note 8)	-	-	-	-	-	130,558	47.22	61,649	451,609	-	(Note 23)	
Tian Jin Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM	645,400	(Note 8)	-	-	-	-	( 9,055)		47.22	( 4,276)	210,847	-	(Note 23)	
Wuxi Ton Yi Industrial Packing Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM, Sales of tin cans	871,290	(Note 9)	225,890	-	-	225,890	( 50,657)		47.22	( 23,148)	451,656	-	(Note 23)	
Chengdu Ton Yi Industrial Packing Co., Ltd.	Sales of tin cans	242,025	(Note 9)	242,025	-	-	242,025	14,825		47.22	7,000	207,251	-	(Note 23)	
Changsha Ton Yi Industrial Co., Ltd.	Sales of tin cans	225,890	(Note 9)	-	-	-	-	5,112		47.22	2,414	158,195	-	(Note 23)	
Fujian Ton Yi Tinplate Co., Ltd.	Manufacturing and sales of tinplates	2,791,355	(Note 10)	1,721,508	-	-	1,721,508	( 247,322)		40.99	( 101,375)	924,162	-	(Note 22)	
Jiangsu Ton Yi Tinplate Co., Ltd.	Sales of tinplates	1,290,800	(Note 11)	895,493	-	-	895,493	( 44,760)		39.13	( 17,512)	867,398	-	(Note 22)	
Wuxi Tonyi Daiwa Industrial Co., Ltd.	Manufacturing and sales of new bottle can	1,290,800	(Note 12)	-	-	-	-	( 50,516)		31.40	( 15,863)	276,613	-	(Note 23)	
Zhejiang Uni-Champion Logistics Dvpt. Ltd.	Logistics	176,870	(Note 13)	178,453	-	-	178,453	( 15,874)		56.64	( 8,991)	126,325	27,505	(Note 23)	
Shanghai President Logistic Co., Ltd.	Logistics	64,540	(Note 14)	64,540	-	-	64,540	80,022		45.80	36,649	322,904	-	(Note 23)	
President Chain Store (Taizhou) Ltd.	Logistics	265,306	(Note 14)	265,306	-	-	265,306	42,564		45.80	19,495	227,632	-	(Note 23)	
President Chain Store (Shanghai) Ltd.	Operations of chain stores	3,095,232	(Note 14)	3,095,232	-	-	3,095,232	( 160,174)		45.80	( 73,362)	89,465	-	(Note 23)	
President Chain Store (Zhejiang) Ltd.	Operations of chain stores	928,570	(Note 14)	928,570	-	-	928,570	( 137,825)		45.80	( 63,122)	10,023	-	(Note 23)	
Beauty Wonder (Zhejiang) Trading Co., Ltd.	Cosmeceutical retail	265,306	(Note 14)	265,306	-	-	265,306	( 27,411)		45.80	( 12,554)	29,691	-	(Note 23)	
Shan Dong President Yin Zuo Commercial Limited	Supermarkets	265,306	(Note 14)	131,608	-	-	131,608	( 179,626)		25.19	( 44,911)	56,802	8,390	(Note 22)	
President Cosmed Chain Store (Shen Zhen) Co., Ltd.	Merchandise wholesale and retail	442,176	(Note 15)	303,896	-	-	303,896	3,787		45.80	1,734	36,605	-	(Note 23)	
President (Sanghai) Health Product Trading Company Ltd.	Wholesale of medicines and medical appliances	394,232	(Note 16)	173,144	221,088	-	394,232	( 30,403)		33.77	( 10,268)	46,332	59,755	(Note 23)	
Shangdong President Logistics Co., Ltd.	Logistics	221,088	(Note 17)	221,088	-	-	221,088	( 3,303)		45.80	( 965)	108,025	-	(Note 23)	
Shandong Capital Marketing Consultant Corp.	Management consulting	13,265	(Note 20)	13,265	-	-	13,265	2,365		45.80	1,083	5,793	-	(Note 23)	
SciAnda (Changshu) Pharmaceuticals, Ltd.	Research, manufacturing and sale of materials for medicine	3,759,455	(Note 18)	3,750,562	-	-	3,750,562	21,629		46.59	10,077	730,363	-	(Note 22)	
SciAnda (Shanghai) Biochemical Technology, Ltd.	Develop and support opportunities, service provider to global pharmaceutical industry	38,724	(Note 18)	38,724	-	-	38,724	773		46.59	360	8,910	-	(Note 23)	
Tait Marketing & Distribution (Shanghai) Co., Ltd.	Sales of food and soft drinks, etc.	9,681	(Note 19)	9,681	-	-	9,681	271		65.40	443	( 895)	-	(Note 22)	
United Advisor Venture Management Ltd., etc.	Manufacturing and sales, etc.	5,203,935	(Note 21)	316,988	-	-	316,988	951,382		-	204,238	2,931,685	-	(Note 23)	

Company name	Accumulated amount of remittance from Taiwan to Mainland China as of September 30, 2023	Investment amount approved by the Investment Commission of the Ministry of Economic Affairs (MOEA)	Ceiling on investments in Mainland China imposed by the Investment Commission of MOEA (Note 25)
Uni-President Enterprises Corp.	\$ 25,777,274	\$ 39,111,848	\$ 117,991,081
Ton-Yi Industrial Corp.	6,553,941	13,117,342	12,250,901
President Chain Store Corp.	5,382,904	10,366,694	27,793,125
ScinoPharm Taiwan, Ltd.	3,828,787	3,828,787	6,145,429
Tait Marketing & Distribution Co., Ltd.	165,093	168,320	686,080
Kai Yu Investment Co., Ltd.	1,092,333	1,229,087	8,302,886
President Packaging Corp.	119,399	119,399	796,997
President Pharmaceutical Corp.	394,232	394,232	441,968
Uni-President Cold Chain Corp.	95,759	95,759	1,230,451
Ren-Hui Investment Corp.	55,611	55,611	80,000
Capital Marketing Consultant Corp.	13,265	13,265	80,000
Nanlien International Corp.	20,104	20,104	1,526,950

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(Note 23) Investment gains or losses were recognized based on unreviewed financial statements.

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

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

(Note 26) Foreign currencies were translated into New Taiwan Dollars.

Ending investment balance are translated using the exchange rate as of report date as follows: USD: NTD 1:32.27; CNY: NTD 1:4.422.

Investment gains or losses are translated using the average rates for the nine-month period ended September 30, 2023 as follows: USD: NTD 1:30.96; CNY: NTD 1:4.395.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Major shareholders information

September 30, 2023

Table 13

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

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

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