

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

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

JUNE 30, 2024 AND 2023

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.
JUNE 30, 2024 AND 2023 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 June 30, 2024 and 2023, and the related consolidated statements of comprehensive income for the three-month and six-month periods then ended, as well as the consolidated statements of changes in equity and of cash flows for the six-month periods then ended, and notes to the consolidated financial statements, including a summary of material 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 based on their unreviewed financial statements as of and for the three-month and six-month periods ended June 30, 2024 and 2023. Total assets of these subsidiaries and the balance of investments accounted for under equity method amounted to \$165,078,982 thousand and \$171,983,274 thousand, representing 23.97% and 26.62% of the related consolidated totals, and total liabilities amounted to \$79,661,329 thousand and \$96,880,456 thousand, representing 16.05% and 20.96% of the related consolidated totals, as of June 30, 2024 and 2023, respectively. Total comprehensive income of these subsidiaries, including share of profit of associates and joint ventures accounted for under equity method, amounted to \$2,014,764 thousand, \$1,825,898 thousand, \$4,473,459 thousand, and \$3,931,161 thousand, representing 19.07%, 19.23%, 19.32% and 23.92% of the consolidated totals for the three-month and six-month periods ended June 30, 2024 and 2023, respectively.

Qualified Conclusion

Based on our reviews, except for the effect of such adjustments, if any, as might have been determined to be necessary had the financial statements of certain non-significant subsidiaries and investee companies been reviewed by independent auditors as described in the preceding paragraph, that we might have become aware of had it not been for the situation described above, nothing has come to our attention that causes us to believe that

the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of Uni-President Enterprises Corp. and its subsidiaries as of June 30, 2024 and 2023, and of its consolidated financial performance for the three-month and six-month periods then ended and its consolidated cash flows for the six-month periods then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, “Interim Financial Reporting” that came into effect as endorsed by the Financial Supervisory Commission of the Republic of China.

Independent Accountants

Tien, Chung-Yu

Wu, Chien-Chih

PricewaterhouseCoopers, Taiwan

Republic of China

August 8, 2024

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

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

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

Assets	Notes	June 30, 2024		December 31, 2023		June 30, 2023		
		AMOUNT	%	AMOUNT	%	AMOUNT	%	
Current assets								
1100	Cash and cash equivalents	6(1)	\$ 98,737,872	14	\$ 100,855,846	15	\$ 100,804,808	16
1110	Financial assets at fair value through profit or loss - current	6(2)	12,791,742	2	10,324,562	2	10,003,495	2
1136	Financial assets at amortized cost - current	6(3)	22,521,371	3	16,924,454	2	9,803,683	1
1150	Notes receivable, net	6(4), 8 and 12	1,665,752	-	1,400,366	-	1,436,993	-
1160	Notes receivable - related parties	7	445	-	395	-	256	-
1170	Accounts receivable, net	6(4) and 12	21,540,769	3	18,384,888	3	18,389,963	3
1180	Accounts receivable - related parties	7	817,162	-	827,735	-	890,884	-
1200	Other receivables	6(5) and 12	10,609,592	2	6,812,594	1	10,128,039	2
1220	Current income tax assets	6(32)	45,577	-	265,230	-	68,218	-
130X	Inventories	6(6)(9)	53,641,622	8	57,749,488	9	52,536,073	8
1410	Prepayments		5,978,959	1	6,265,912	1	5,888,497	1
1470	Other current assets	6(1) and 8	3,391,517	1	3,042,165	-	3,185,991	-
11XX	Total current assets		<u>231,742,380</u>	<u>34</u>	<u>222,853,635</u>	<u>33</u>	<u>213,136,900</u>	<u>33</u>
Non-current assets								
1510	Financial assets at fair value through profit or loss - non-current	6(2)	7,114,354	1	6,710,965	1	6,662,277	1
1517	Financial assets at fair value through other comprehensive income - non-current	6(7) and 8	5,152,866	1	5,234,693	1	5,158,990	1
1535	Financial assets at amortized cost - non-current	6(3)	25,249,560	3	24,483,110	4	24,908,092	4
1550	Investments accounted for under equity method	6(8) and 8	28,247,162	4	28,027,609	4	26,698,027	4
1600	Property, plant and equipment	6(9)(14), 7 and 8	172,545,533	25	154,714,003	23	151,964,618	24
1755	Right-of-use assets	6(10) and 7	129,210,243	19	123,641,321	19	122,216,223	19
1760	Investment property, net	6(12)(14) and 8	19,173,794	3	31,827,363	5	26,193,352	4
1780	Intangible assets	6(13)(14) and 7	46,687,097	7	47,354,037	7	47,576,940	7
1840	Deferred income tax assets	6(32)	7,623,671	1	7,785,624	1	7,746,645	1
1915	Prepayments for equipment	7	2,064,281	-	1,185,027	-	1,488,703	-
1920	Guarantee deposits paid	8	5,403,060	1	5,396,669	1	5,307,181	1
1990	Other non-current assets	6(1)(20), 7 and 8	8,440,807	1	6,665,262	1	7,042,934	1
15XX	Total non-current assets		<u>456,912,428</u>	<u>66</u>	<u>443,025,683</u>	<u>67</u>	<u>432,963,982</u>	<u>67</u>
1XXX	Total assets		<u>\$ 688,654,808</u>	<u>100</u>	<u>\$ 665,879,318</u>	<u>100</u>	<u>\$ 646,100,882</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	June 30, 2024		December 31, 2023		June 30, 2023		
		AMOUNT	%	AMOUNT	%	AMOUNT	%	
Current liabilities								
2100	Short-term borrowings	6(15) and 8	\$ 37,352,543	5	\$ 34,431,773	5	\$ 52,524,092	8
2110	Short-term notes and bills payable	6(16) and 8	4,876,068	1	11,293,184	2	5,125,910	1
2120	Financial liabilities at fair value through profit or loss - current	6(2)	872	-	3,250	-	2,408	-
2130	Contract liabilities - current	6(25)	15,905,605	2	22,061,872	3	14,454,173	2
2150	Notes payable		2,307,731	-	2,081,735	-	1,122,771	-
2160	Notes payable - related parties	7	17,909	-	60,879	-	11,139	-
2170	Accounts payable		59,231,288	8	59,606,624	9	53,063,409	8
2180	Accounts payable - related parties	7	1,246,078	-	992,316	-	1,129,429	-
2200	Other payables	6(17)	89,067,764	13	62,729,962	10	82,223,158	13
2230	Current income tax liabilities	6(32)	5,261,791	1	4,053,834	1	4,495,125	1
2280	Lease liabilities - current	7	17,907,146	3	17,781,617	3	17,770,553	3
2310	Advance receipts		733,077	-	470,889	-	730,503	-
2320	Long-term liabilities, current portion	6(18)(19) and 8	11,480,431	2	9,486,467	1	5,827,912	1
2399	Other current liabilities		4,295,044	1	4,484,562	1	4,186,213	2
21XX	Total current liabilities		<u>249,683,347</u>	<u>36</u>	<u>229,538,964</u>	<u>35</u>	<u>242,666,795</u>	<u>39</u>
Non-current liabilities								
2527	Contract liabilities - non-current	6(25)	738,806	-	679,176	-	578,205	-
2530	Corporate bonds payable	6(18)	54,875,000	8	56,125,000	8	47,550,000	7
2540	Long-term borrowings	6(19) and 8	43,253,180	6	40,986,967	6	31,251,976	5
2570	Deferred income tax liabilities	6(32)	29,144,007	4	30,609,068	5	28,261,709	5
2580	Lease liabilities - non-current	7	104,282,591	15	99,297,341	15	97,685,248	15
2640	Net defined benefit liabilities - non-current	6(20)	4,295,654	1	4,580,171	1	4,862,966	1
2645	Guarantee deposits received		7,793,866	1	7,402,235	1	7,419,087	1
2670	Other non-current liabilities		2,235,892	1	1,446,068	-	1,927,061	-
25XX	Total non-current liabilities		<u>246,618,996</u>	<u>36</u>	<u>241,126,026</u>	<u>36</u>	<u>219,536,252</u>	<u>34</u>
2XXX	Total liabilities		<u>496,302,343</u>	<u>72</u>	<u>470,664,990</u>	<u>71</u>	<u>462,203,047</u>	<u>73</u>
Equity attributable to owners of parent								
Share capital								
3110	Common stock	6(21)	56,820,154	8	56,820,154	9	56,820,154	9
Capital reserves								
3200	Capital surplus	6(22)(34)	2,841,892	-	2,780,734	-	2,894,791	-
Retained earnings								
3310	Legal reserve	6(7)(23)	32,135,603	5	30,273,199	5	30,273,199	5
3320	Special reserve		5,894,726	1	4,303,775	1	4,304,065	1
3350	Unappropriated retained earnings		27,581,297	4	36,499,456	5	29,135,862	3
Other equity interest								
3400	Other equity interest	6(24)	(1,134,335)	-	(5,789,586)	(1)	(5,359,052)	(1)
31XX	Equity attributable to owners of the parent		<u>124,139,337</u>	<u>18</u>	<u>124,887,732</u>	<u>19</u>	<u>118,069,019</u>	<u>17</u>
36XX	Non-controlling interest	4(3) and 6(34)	68,213,128	10	70,326,596	10	65,828,816	10
3XXX	Total equity		<u>192,352,465</u>	<u>28</u>	<u>195,214,328</u>	<u>29</u>	<u>183,897,835</u>	<u>27</u>
Contingent Liabilities and Commitments								
3X2X	Total liabilities and equity		<u>\$ 688,654,808</u>	<u>100</u>	<u>\$ 665,879,318</u>	<u>100</u>	<u>\$ 646,100,882</u>	<u>100</u>

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

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

Items	Notes	Three months ended June 30				Six months ended June 30				
		2024		2023		2024		2023		
		AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
4000	Operating revenue	6(11)(12)(25) and 7	\$ 162,120,139	100	\$ 137,398,498	100	\$ 320,876,218	100	\$ 268,802,050	100
5000	Operating costs	6(6)(10)(13)(20)(30)(31) and 7	(107,637,388)	(67)	(91,774,273)	(67)	(214,675,967)	(67)	(180,493,577)	(67)
5900	Net operating margin		54,482,751	33	45,624,225	33	106,200,251	33	88,308,473	33
	Operating expenses	6(10)(12)(13)(20)(30)(31), 7 and 12								
6100	Selling expenses		(37,942,526)	(24)	(31,496,084)	(23)	(73,801,556)	(23)	(60,915,919)	(23)
6200	General and administrative expenses		(7,115,570)	(4)	(6,000,205)	(4)	(14,008,841)	(4)	(12,246,607)	(4)
6300	Research and development expenses		(250,998)	-	(262,948)	-	(486,815)	-	(500,433)	-
6450	Expected credit losses		(27,315)	-	(8,122)	-	(72,707)	-	(6,684)	-
6000	Total operating expenses		(45,336,409)	(28)	(37,767,359)	(27)	(88,369,919)	(27)	(73,669,643)	(27)
6900	Operating profit		9,146,342	5	7,856,866	6	17,830,332	6	14,638,830	6
	Non-operating income and expenses									
7100	Interest income	6(3)(7)(26) and 7	1,206,342	1	1,197,067	1	2,345,026	1	2,244,807	1
7010	Other income	6(7)(11)(12)(27)(36)	1,680,970	1	1,409,354	1	2,847,998	1	2,537,370	1
7020	Other gains and losses	6(2)(7)(10)(14)(28)(36) and 12	(64,563)	-	10,741,122	8	(206,646)	-	12,129,559	5
7050	Finance costs	6(9)(10)(29)	(1,039,781)	(1)	(760,626)	(1)	(2,049,501)	(1)	(1,535,908)	(1)
7060	Share of profit of associates and joint ventures accounted for under equity method	6(8)	948,669	1	509,312	-	1,970,798	-	1,251,788	-
7000	Total non-operating income and expenses		2,731,637	2	13,096,229	9	4,907,675	1	16,627,616	6
7900	Profit before income tax		11,877,979	7	20,953,095	15	22,738,007	7	31,266,446	12
7950	Income tax expense	6(32)	(2,618,522)	(1)	(10,392,800)	(7)	(5,155,547)	(2)	(12,998,612)	(5)
8200	Profit for the period		\$ 9,259,457	6	\$ 10,560,295	8	\$ 17,582,460	5	\$ 18,267,834	7

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

Items	Notes	Three months ended June 30				Six months ended June 30				
		2024		2023		2024		2023		
		AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
Other comprehensive income (loss)										
Components of other comprehensive income (loss) that will not be reclassified to profit or loss										
8316	Unrealized gain (loss) on valuation of investments in equity instruments measured at fair value through other comprehensive income	6(7)	\$ 95,676	-	(\$ 14,873)	-	\$ 272,022	-	\$ 192,352	-
8320	Share of other comprehensive income (loss) of associates and joint ventures accounted for under equity method - will not be reclassified to profit or loss		129,440	-	(26,800)	-	182,495	-	66,493	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(32)	(1,986)	-	8,029	-	16,698	-	21,138	-
Components of other comprehensive income (loss) that will be reclassified to profit or loss										
8361	Financial statements translation differences of foreign operations		1,100,412	1	(950,790)	(1)	5,140,957	2	(2,111,171)	(1)
8367	Unrealized gain (loss) on valuation of investments in debt instruments measured at fair value through other comprehensive income, net	6(7)	10,994	-	(5,384)	-	19,552	-	3,385	-
8370	Share of other comprehensive loss of associates and joint ventures accounted for under equity method - will be reclassified to profit or loss		(26,679)	-	(74,099)	-	(56,935)	-	(5,547)	-
8300	Total other comprehensive income (loss) for the period		<u>\$ 1,307,857</u>	<u>1</u>	<u>(\$ 1,063,917)</u>	<u>(1)</u>	<u>\$ 5,574,789</u>	<u>2</u>	<u>(\$ 1,833,350)</u>	<u>(1)</u>
8500	Total comprehensive income for the period		<u>\$ 10,567,314</u>	<u>7</u>	<u>\$ 9,496,378</u>	<u>7</u>	<u>\$ 23,157,249</u>	<u>7</u>	<u>\$ 16,434,484</u>	<u>6</u>
Profit attributable to:										
8610	Owners of the parent		\$ 5,909,138	4	\$ 6,203,948	5	\$ 11,443,039	3	\$ 11,205,403	4
8620	Non-controlling interest		3,350,319	2	4,356,347	3	6,139,421	2	7,062,431	3
	Net income		<u>\$ 9,259,457</u>	<u>6</u>	<u>\$ 10,560,295</u>	<u>8</u>	<u>\$ 17,582,460</u>	<u>5</u>	<u>\$ 18,267,834</u>	<u>7</u>
Comprehensive income attributable to:										
8710	Owners of the parent		\$ 7,130,882	5	\$ 5,646,404	4	\$ 16,236,493	5	\$ 10,100,030	4
8720	Non-controlling interest		3,436,432	2	3,849,974	3	6,920,756	2	6,334,454	2
	Total comprehensive income for the period		<u>\$ 10,567,314</u>	<u>7</u>	<u>\$ 9,496,378</u>	<u>7</u>	<u>\$ 23,157,249</u>	<u>7</u>	<u>\$ 16,434,484</u>	<u>6</u>
Earnings per share (in dollars)										
9750	Basic	6(33)	\$ 1.04		\$ 1.09		\$ 2.01		\$ 1.97	
9850	Diluted		\$ 1.04		\$ 1.09		\$ 2.01		\$ 1.96	

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

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

Notes	Equity attributable to owners of the parent									
	Retained Earnings					Other Equity Interest				
	Share capital - common stock	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	Total	Non-controlling interest	Total equity
For the six-month period ended June 30, 2023										
	\$ 56,820,154	\$ 2,730,532	\$ 28,406,550	\$ 10,199,821	\$ 31,744,946	(\$ 4,691,759)	\$ 492,835	\$ 125,703,079	\$ 66,491,875	\$ 192,194,954
	-	-	-	-	11,205,403	-	-	11,205,403	7,062,431	18,267,834
6(24)	-	-	-	-	-	(1,355,645)	250,272	(1,105,373)	(727,977)	(1,833,350)
	-	-	-	-	11,205,403	(1,355,645)	250,272	10,100,030	6,334,454	16,434,484
Distribution of 2022 net income :										
	-	-	1,866,649	-	(1,866,649)	-	-	-	-	-
6(23)	-	-	-	-	(17,898,349)	-	-	(17,898,349)	-	(17,898,349)
6(23)	-	-	-	(5,895,466)	5,895,466	-	-	-	-	-
6(22)	-	(21)	-	-	-	-	-	(21)	-	(21)
6(22)(34)	-	164,610	-	-	-	-	-	164,610	(314,632)	(150,022)
6(22)	-	(330)	-	-	-	-	-	(330)	-	(330)
6(23)	-	-	-	(290)	290	-	-	-	-	-
6(7)	-	-	-	-	54,755	-	(54,755)	-	-	-
6(36)	-	-	-	-	-	-	-	-	2,631,507	2,631,507
	-	-	-	-	-	-	-	-	(9,314,388)	(9,314,388)
	<u>\$ 56,820,154</u>	<u>\$ 2,894,791</u>	<u>\$ 30,273,199</u>	<u>\$ 4,304,065</u>	<u>\$ 29,135,862</u>	<u>(\$ 6,047,404)</u>	<u>\$ 688,352</u>	<u>\$ 118,069,019</u>	<u>\$ 65,828,816</u>	<u>\$ 183,897,835</u>
For the six-month period ended June 30, 2024										
	\$ 56,820,154	\$ 2,780,734	\$ 30,273,199	\$ 4,303,775	\$ 36,499,456	(\$ 6,538,783)	\$ 749,197	\$ 124,887,732	\$ 70,326,596	\$ 195,214,328
	-	-	-	-	11,443,039	-	-	11,443,039	6,139,421	17,582,460
6(24)	-	-	-	-	-	4,486,903	306,551	4,793,454	781,335	5,574,789
	-	-	-	-	11,443,039	4,486,903	306,551	16,236,493	6,920,756	23,157,249
Distribution of 2023 net income :										
	-	-	1,862,404	-	(1,862,404)	-	-	-	-	-
6(23)	-	-	-	-	(17,046,046)	-	-	(17,046,046)	-	(17,046,046)
6(23)	-	-	-	1,591,241	(1,591,241)	-	-	-	-	-
6(22)	-	12,552	-	-	-	-	-	12,552	-	12,552
6(22)(34)	-	52,488	-	-	-	-	-	52,488	(93,696)	(41,208)
6(22)	-	(3,882)	-	-	-	-	-	(3,882)	-	(3,882)
6(23)	-	-	-	(290)	290	-	-	-	-	-
6(7)	-	-	-	-	138,203	-	(138,203)	-	-	-
6(35)(36)	-	-	-	-	-	-	-	-	571,273	571,273
	-	-	-	-	-	-	-	-	(9,511,801)	(9,511,801)
	<u>\$ 56,820,154</u>	<u>\$ 2,841,892</u>	<u>\$ 32,135,603</u>	<u>\$ 5,894,726</u>	<u>\$ 27,581,297</u>	<u>(\$ 2,051,880)</u>	<u>\$ 917,545</u>	<u>\$ 124,139,337</u>	<u>\$ 68,213,128</u>	<u>\$ 192,352,465</u>

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

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

(Expressed in thousands of New Taiwan dollars)

	Notes	For the six-month periods ended June 30,	
		2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		\$ 22,738,007	\$ 31,266,446
Adjustments			
Adjustments to reconcile profit (loss)			
Gain on financial assets and liabilities at fair value through profit and loss	6(2)(28)	(339,830)	(252,726)
Expected credit loss	12	72,707	6,684
Reversal of allowance for inventory market price decline	6(6)	(41,336)	(104,992)
Loss on disposal of financial assets at fair value through other comprehensive income - debt instrument	6(7)(28)	27,608	-
Share of profit of associates and joint ventures accounted for under equity method	6(8)	(1,970,798)	(1,251,788)
Gain on disposal of investments in subsidiaries	6(28)	(373,065)	(10,914,814)
Gain recognized in bargain purchase transaction	6(27)(36)	(44,619)	-
Depreciation on property, plant and equipment	6(9)	10,613,970	9,378,477
Loss (gain) on disposal of property, plant and equipment	6(28)	15,405	(3,769)
Depreciation on right-of-use assets	6(10)	9,606,906	7,654,030
Gain from lease modification	6(10)(28)	(93,058)	(1,562,437)
Depreciation on investment property	6(12)	209,161	168,476
(Gain) loss on disposal of investment property	6(28)	(1,837)	8
Loss on disposal of intangible assets	6(28)	2	-
Amortization	6(13)(30)	750,748	491,880
Gain on reversal of impairment loss on non-financial assets	6(14)(28)	(17)	(215)
Interest income	6(26)	(2,345,026)	(2,244,807)
Dividend income	6(27)	(190,784)	(158,551)
Finance costs	6(29)	2,049,501	1,535,908
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss		(1,930,593)	(2,886,543)
Notes receivable		(265,353)	(445,922)
Notes receivable - related parties		(50)	(9)
Accounts receivable		(3,036,008)	(443,088)
Accounts receivable - related parties		10,573	479,916
Other receivables		(1,953,392)	(637,190)
Inventories		4,219,488	8,134,278
Prepayments		276,988	(550,445)
Other current assets		(293,720)	(132,223)
Changes in operating liabilities			
Current contract liabilities		(6,095,754)	(4,740,592)
Notes payable		225,996	(1,007,056)
Notes payable - related parties		(42,970)	(49,876)
Accounts payable		166,747	(4,743,361)
Accounts payable - related parties		253,762	373,856
Other payables		3,802,017	(3,483,826)
Advance receipts		250,803	(65,002)
Other current liabilities		(189,645)	(84,506)
Contract liabilities - non-current		59,630	(15,970)
Net defined benefit liabilities - non-current		(287,907)	(180,478)
Cash inflow generated from operations		35,854,257	25,572,239
Interest received		1,697,227	2,280,425
Dividends received	6(35)	958,877	847,453
Interest paid		(2,014,138)	(1,542,831)
Income tax paid		(5,086,874)	(4,379,679)
Net cash flows from operating activities		<u>31,409,349</u>	<u>22,777,607</u>

(Continued)

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

(Expressed in thousands of New Taiwan dollars)

	Notes	For the six-month periods ended June 30,	
		2024	2023
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Acquisition of financial assets at amortized cost - current		(\$ 9,641,136)	(\$ 1,574,941)
Repayment of principal at maturity from financial assets at amortized cost - current		10,877,952	8,074,163
Proceeds from disposal of financial assets at amortized cost - current		-	452,339
Decrease (increase) in other receivables - related parties		401	(7,229)
Increase in other current assets		(50,713)	(41,964)
Acquisition of financial assets at fair value through other comprehensive income - non-current		(61,949)	(350,932)
Proceeds from disposal of financial assets at fair value through other comprehensive income - non-current	6(7)	475,616	256,908
Acquisition of financial assets at amortized cost - non-current		(6,083,089)	(7,965,093)
Cash paid for acquisition of property, plant and equipment	6(35)	(14,734,553)	(11,642,623)
Interest paid for acquisition of property, plant and equipment	6(9)(29)(35)	(2,039)	(340)
Cash received from disposal of property, plant and equipment	6(35)	372,205	486,194
Cash received from disposal of right-of-use assets	6(35)	9,361	566,497
Cash paid for acquisition of investment property	6(12)	(5,777)	(4,242)
Proceeds from disposal of investment property		17,932	-
Increase in intangible assets	6(13)	(162,713)	(197,748)
Increase in prepayment for equipment		(1,856,754)	(1,291,630)
Increase in guarantee deposits paid		(9,346)	(60,567)
Increase in prepayment for land		(900,000)	(300,000)
Increase in other non-current assets		(871,588)	(631,960)
Net cash flows from disposal of subsidiary	6(35)	88,804	-
Cash paid for business combination	6(36)	(15,538)	(23,696,478)
Net cash flows used in investing activities		(22,552,924)	(37,929,646)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Increase in short-term borrowings	6(37)	2,715,770	19,199,742
Decrease in short-term notes and bills payable	6(37)	(6,417,116)	(2,245,828)
Increase in corporate bonds payable	6(18)(37)	5,450,000	7,300,000
Decrease in corporate bonds payable	6(37)	(4,900,000)	(5,900,000)
Increase in long-term borrowings	6(37)	64,607,542	34,142,227
Decrease in long-term borrowings	6(37)	(62,281,161)	(26,133,741)
Payments of lease liabilities	6(37)	(9,531,560)	(6,695,112)
Increase in guarantee deposit received	6(37)	373,505	315,213
Increase in other non-current liabilities		789,823	145,175
Payments of unpaid cash dividends from previous year transferred to capital reserve	6(22)	(3,882)	(330)
Cash paid for transaction with non-controlling interests	6(34)	(41,208)	(150,022)
Change in non-controlling interests		(3,210,156)	(1,894,271)
Net cash flows (used in) from financing activities		(12,448,443)	18,083,053
Effect of foreign exchange rate changes on cash and cash equivalents		1,474,044	887,541
Net (decrease) increase in cash and cash equivalents		(2,117,974)	3,818,555
Cash and cash equivalents at beginning of period	6(1)	100,855,846	96,986,253
Cash and cash equivalents at end of period	6(1)	\$ 98,737,872	\$ 100,804,808

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

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIODS ENDED JUNE 30, 2024 AND 2023
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

1. HISTORY AND ORGANIZATION

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

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

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

These consolidated financial statements were authorized for issuance by the Board of Directors on August 8, 2024.

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[®]”) Accounting Standards 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 2024 are as follows:

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

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

New standards, interpretations and amendments endorsed by the FSC effective from 2025 are as follows:

New Standards, Interpretations and Amendments	Effective date by IASB
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.

(3) IFRS Accounting Standards issued by IASB but not yet endorsed by the FSC

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

<u>New Standards, Interpretations and Amendments</u>	<u>Effective date by IASB</u>
Amendments to IFRS 9 and IFRS 7, ‘Amendments to the classification and measurement of financial Instruments’	January 1, 2026
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
IFRS 18, ‘Presentation and disclosure in financial statements’	January 1, 2027
IFRS 19, ‘Subsidiaries without public accountability: disclosures’	January 1, 2027
Annual Improvements to IFRS Accounting Standards—Volume 11	January 1, 2026

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.

A. Amendments to IFRS 9 and IFRS 7, ‘Amendments to the classification and measurement of financial instruments’

Update the disclosures for equity instruments designated at fair value through other comprehensive income (FVOCI). The entity shall disclose the fair value of each class of investment and is no longer required to disclose the fair value of each investment. In addition, the amendments require the entity to disclose the fair value gain or loss presented in other comprehensive income during the period, showing separately the fair value gain or loss related to investments derecognised during the reporting period and the fair value gain or loss related to investments held at the end of the reporting period; and any transfers of the cumulative gain or loss within equity during the reporting period related to the investments derecognised during that reporting period.

B. IFRS 18, ‘Presentation and disclosure in financial statements’

IFRS 18 replaces IAS 1. The standard introduces a defined structure of the statement of profit or loss, disclosure requirements related to management-defined performance measures and enhanced principles on aggregation and disaggregation which apply to the primary financial statements and notes.

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, 2023, except for compliance statement, basis of preparation, basis of consolidation and applicable policies of the interim financial statements 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, 2023.

(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 that came into effect as endorsed by the FSC (collectively referred herein as the “IFRSs”) requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the 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, 2023.

B. Subsidiaries included in the consolidated financial statements:

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			June 30, 2024	December 31, 2023	June 30, 2023	
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 Vender Corp.	Sales of soft drinks and food	100.00	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Presco Netmarketing Inc.	Information services	100.00	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Uni-President Dream Parks Corp.	Wholesale and retailing of food, advertising, and tourism consultation, etc.	100.00	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	President Baseball Team Corp.	Management of professional baseball	100.00	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Uni-President Express Corp.	Distribution services, etc.	100.00	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Tung Lo Development Co., Ltd	Entertainment business	100.00	100.00	100.00	(Note 1) (Note 2)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			June 30, 2024	December 31, 2023	June 30, 2023	
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	100.00	100.00	(Note 2)
Uni-President Enterprises Corp.	President International Development Corp.	Industry investment	76.70	76.70	76.70	(Note 1) (Note 2)
Uni-President Enterprises Corp.	Uni-President Development Corp.	Construction, development and operation of an MRT station	70.00	70.00	70.00	(Note 1) (Note 2)
Uni-President Enterprises Corp.	Tait Marketing & Distribution Co., Ltd.	Channel retailing and distribution centers, etc.	65.40	65.40	65.40	(Note 1) (Note 2)
Uni-President Enterprises Corp.	President Nissin Corp.	Processing, manufacturing and sales of vegetable oil	56.00	56.00	56.00	(Note 1) (Note 2)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			June 30, 2024	December 31, 2023	June 30, 2023	
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.	Ton Yi Industrial Corp.	Manufacturing of tinplates	47.22	47.22	47.22	(Note 2) (Note 3)
Uni-President Enterprises Corp.	ScinoPharm Taiwan Ltd.	Research, manufacturing and sales of materials for medicine, etc.	46.54	46.54	46.59	(Note 1) (Note 2) (Note 3)
Uni-President Enterprises Corp.	President Chain Store Corp.	Operation of chain convenience stores	45.80	45.80	45.80	(Note 2) (Note 3)
Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd. and its subsidiaries	Professional investment, etc.	100.00	100.00	100.00	(Note 1)
Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd. and its subsidiaries	Professional investment, etc.	100.00	100.00	100.00	(Note 1)
Cayman President Holdings Ltd.	PT. Uni President Indonesia	Sales of drinks and cosmetics, etc.	100.00	100.00	100.00	(Note 1) (Note 2)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			June 30, 2024	December 31, 2023	June 30, 2023	
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.	72.86	72.86	72.38	(Note 2)
Cayman President Holdings Ltd.	Changjiagang President Nisshin Food Co., Ltd.	Manufacturing and sales of fats, feeds and flour	70.00	70.00	70.00	(Note 1)
Cayman President Holdings Ltd.	President Kikkoman Zhenji Foods Co., Ltd.	Manufacturing and sales of soy sauce	50.00	50.00	50.00	(Note 1) (Note 3)
Kai Yu Investment Co., Ltd.	Kai Yu (BVI) Investment Co., Ltd. and its subsidiaries	Investment in manufacturing business, etc.	100.00	100.00	100.00	(Note 1)
Kai Yu Investment Co., Ltd.	Tung Ang Enterprises Corp.	Sales of drinks, etc.	100.00	100.00	100.00	(Note 1)
Kai Yu Investment Co., Ltd.	Tung Guan Enterprises Co., Ltd.	Sales of livestock products	100.00	100.00	100.00	(Note 1)
Kai Nan Investment Co., Ltd.	Kai Ya Food Co., Ltd.	Manufacturing of food	100.00	100.00	100.00	(Note 1)
President Global Corp.	Ameripecc Inc.	Manufacturing of food	100.00	100.00	100.00	(Note 1)
Presco Netmarketing Inc.	Payuni Co., Ltd	Third-Party Payment	100.00	–	–	(Note 1) (Note 9)
Uni-President Dream Parks Corp.	Uni-Oao Travel Services Corp.	Tourist agency business	100.00	100.00	100.00	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			June 30, 2024	December 31, 2023	June 30, 2023	
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) (Note 12)
Presicarre Corp.	Uni-Prosperity Insurance Broker Co.,Ltd.	Insurance	100.00	100.00	100.00	(Note 1) (Note 4)
Presicarre Corp.	Uni-Prosperity Condominium Management and Maintenance Co., Ltd.	Apartment Management	100.00	100.00	100.00	(Note 1) (Note 5)
Presicarre Corp.	Uni-President Wellbeing Life Corp.	Retail	100.00	100.00	100.00	(Note 6)
Presicarre Corp.	Charng Yang Development Co., Ltd.	Real estate leasing	50.00	50.00	50.00	(Note 1) (Note 3)
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)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			June 30, 2024	December 31, 2023	June 30, 2023	
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.	International trade	–	100.00	100.00	(Note 1) (Note 7) (Note 8)
Tait Marketing & Distribution Co., Ltd.	Tait Marketing & Distribution (Shanghai) Co., Ltd.	Sales of food and soft drinks, etc.	100.00	100.00	–	(Note 1) (Note 7)
President Tokyo Corp.	President Tokyo Auto Leasing Corp.	Car rental	100.00	100.00	100.00	(Note 1)
President Packaging Corp.	President Packing Holdings Ltd. and its subsidiaries	General investments, etc.	100.00	100.00	100.00	(Note 1)
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	–

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			June 30, 2024	December 31, 2023	June 30, 2023	
Ton-Yi Industrial Corp.	Tovecan Corp. Ltd.	Manufacturing of cans	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	(Note 10)
President Chain Store Corp.	President Drugstore Business Corp.	Sales of cosmetics and medicine	100.00	100.00	100.00	—
President Chain Store Corp.	Ren-Hui Investment Corp. and its subsidiaries	Professional investments	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	Capital Marketing Consultant Corp. and its subsidiaries	Enterprise management consultancy, etc.	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., Ltd.	Personal and property insurance	100.00	100.00	100.00	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			June 30, 2024	December 31, 2023	June 30, 2023	
President Chain Store Corp.	Cold Stone Creamery Taiwan Ltd.	Operation of restaurant	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	President Lanyang Art Corp.	Arts and culture	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	President Being Corp.	Operation of gymnasium, spa	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	21 Century Co., Ltd.	Operation of fastfood chain restaurant	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	President Chain Store Tokyo Marketing Corp.	Enterprise management consultancy	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	PCSC BVI (China) Drugstore Ltd. and its subsidiaries	Professional investments, etc.	100.00	100.00	100.00	(Note 1) (Note 2)
President Chain Store Corp.	ICASH Corp.	Operation of electronic tickets and electronic related business	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	Connection Labs Ltd.	Other software and network related business	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	Uni-Wonder Corp.	Operation of coffee chain restaurant	100.00	100.00	100.00	(Note 2)
President Chain Store Corp.	Mech-President Co., Ltd. and its subsidiaries	Operation of gas stations and manufacture of elevators, etc.	99.76	99.76	99.76	(Note 2)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			June 30, 2024	December 31, 2023	June 30, 2023	
President Chain Store Corp.	President Transnet Corp.	Distribution business	90.00	90.00	90.00	(Note 2)
President Chain Store Corp.	Uni-President Superior Commissary Corp.	Sales of fresh foods	90.00	90.00	90.00	(Note 1) (Note 2)
President Chain Store Corp.	Qware Systems & Services Corp.	Information services	86.76	86.76	86.76	(Note 1) (Note 2)
President Chain Store Corp.	President Information Corp.	Information services	86.00	86.00	86.00	(Note 1) (Note 2)
President Chain Store Corp.	President Pharmaceutical Corp. and its subsidiaries	Wholesale of medicines and medical appliances	73.74	73.74	73.74	(Note 2)
President Chain Store Corp.	President Collect Service Co., Ltd.	Collection agent for government institutions	70.00	70.00	70.00	(Note 1) (Note 2)
President Chain Store Corp.	Retail Support International Corp. and its subsidiaries	Distribution centers, etc.	65.00	65.00	65.00	(Note 2)
President Chain Store Corp.	Duskin Serve Taiwan Co., Ltd.	Sales of cleaning instruments, etc.	51.00	51.00	51.00	(Note 1) (Note 2)
President Chain Store Corp.	Books. Com. Co., Ltd.	Network bookstore, etc.	50.03	50.03	50.03	(Note 2)

(Note 1) The financial statements of non-significant subsidiaries as of and for the six-month periods ended June 30, 2024 and 2023 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) The company was renamed on September 18, 2023 (Formerly named as “Carrefour Insurance Brokers Co., Ltd.”).

- (Note 5) The company was renamed on September 13, 2023 (Formerly named as “Carrefour Condominium Management and Maintenance Co., Ltd.”).
- (Note 6) The company was renamed on September 13, 2023 (Formerly named as “Wellcome Taiwan Co., Ltd.”).
- (Note 7) 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 8) Liquidated during the six-month period ended June 30, 2024.
- (Note 9) Newly established during the six-month period ended June 30, 2024.
- (Note 10) In the second quarter of 2024, the Group sold 55% of the equity of its subsidiary, Shandong Uni-President Ginza Commercial Co., Ltd., and lost control over the company. For more details, refer to Note 6(35) ‘Supplemental cash flow information’.
- (Note 11) In the second quarter of 2024, the Group acquired equity interest in Kuan Chan Enterprises Corp. and accordingly, the Group obtained control over the entity and its subsidiaries and became an additional consolidated entity for the period. For more details, refer to Note 6(36) ‘Business combination’.
- (Note 12) The percentage owned by the Group as of June 30, 2024, December 31, 2023 and June 30, 2023 were between 33.07%~100%.

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

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

E. Significant restrictions: None.

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

As of June 30, 2024, December 31, 2023 and June 30, 2023, the non-controlling interest of the Group amounted to \$68,213,128, \$70,326,596, and \$65,828,816, respectively. The information on non-controlling interest and respective subsidiaries is as follows:

Name of subsidiary	Principal location of business	Non-controlling interest			
		June 30, 2024		December 31, 2023	
		Amount	Ownership (%)	Amount	Ownership (%)
President Chain Store Corp.	Taiwan	\$24,422,259	54.20%	\$25,933,291	54.20%
Uni-President Enterprises China Holdings Ltd.	China	15,165,955	27.14%	15,707,014	27.14%

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

Summarized financial information of the subsidiaries:

(a) President Chain Store Corp.

Balance sheets

	President Chain Store Corp. (Consolidated)		
	June 30, 2024	December 31, 2023	June 30, 2023
Current assets	\$ 96,859,698	\$ 94,873,413	\$ 83,102,471
Non-current assets	166,075,964	162,479,059	157,462,946
Current liabilities	(115,071,304)	(108,883,539)	(106,294,114)
Non-current liabilities	(102,804,839)	(100,621,533)	(92,416,724)
Total net assets	<u>\$ 45,059,519</u>	<u>\$ 47,847,400</u>	<u>\$ 41,854,579</u>

Statements of comprehensive income

	For the three-month periods ended June 30,	
	2024	2023
Revenue	<u>\$ 82,841,047</u>	<u>\$ 77,586,335</u>
Profit before income tax	\$ 4,725,921	\$ 4,046,719
Income tax expense	(775,560)	(942,850)
Net income	3,950,361	3,103,869
Other comprehensive income, net of tax	420,982	523,992
Total comprehensive income	<u>\$ 4,371,343</u>	<u>\$ 3,627,861</u>
Comprehensive income attributable to non-controlling interest	<u>\$ 536,217</u>	<u>\$ 574,486</u>

Statements of comprehensive income

	For the six-month periods ended June 30,	
	2024	2023
Revenue	<u>\$ 163,911,829</u>	<u>\$ 153,060,544</u>
Profit before income tax	\$ 9,114,190	\$ 8,134,133
Income tax expense	(1,726,313)	(1,775,938)
Net income	7,387,877	6,358,195
Other comprehensive income, net of tax	1,759,877	439,407
Total comprehensive income	<u>\$ 9,147,754</u>	<u>\$ 6,797,602</u>
Comprehensive income attributable to non-controlling interest	<u>\$ 1,114,275</u>	<u>\$ 1,047,539</u>

<u>Statements of cash flows</u>	<u>For the six-month periods ended June 30,</u>	
	<u>2024</u>	<u>2023</u>
Net cash provided by operating activities	\$ 20,017,726	\$ 15,081,853
Net cash used in investing activities	(7,579,733)	(13,399,336)
Net cash used in financing activities	(11,157,546)	(2,361,659)
Effect of exchange rates changes on cash and cash equivalents	<u>1,354,851</u>	<u>365,096</u>
Increase (decrease) in cash and cash equivalents	2,635,298	(314,046)
Cash and cash equivalents at beginning of period	<u>48,929,582</u>	<u>48,540,378</u>
Cash and cash equivalents at end of period	<u>\$ 51,564,880</u>	<u>\$ 48,226,332</u>

(b) President Enterprises China Holdings Ltd.

<u>Balance sheets</u>	<u>Uni-President Enterprises China Holdings Ltd. (Consolidated)</u>		
	<u>June 30, 2024</u>	<u>December 31, 2023</u>	<u>June 30, 2023</u>
Current assets	\$ 32,953,701	\$ 33,061,873	\$ 31,132,985
Non-current assets	63,712,324	62,660,778	64,372,906
Current liabilities	(37,112,114)	(34,662,797)	(38,172,246)
Non-current liabilities	(3,673,458)	(3,185,815)	(3,277,411)
Total net assets	<u>\$ 55,880,453</u>	<u>\$ 57,874,039</u>	<u>\$ 54,056,234</u>

<u>Statements of comprehensive income</u>	<u>For the six-month periods ended June 30,</u>	
	<u>2024</u>	<u>2023</u>
Revenue	<u>\$ 68,319,302</u>	<u>\$ 64,224,553</u>
Profit before income tax	\$ 5,851,832	\$ 5,313,701
Income tax expense	(1,581,176)	(1,450,098)
Net income	<u>\$ 4,270,656</u>	<u>\$ 3,863,603</u>
Total comprehensive income	<u>\$ 4,270,656</u>	<u>\$ 3,863,603</u>

<u>Statements of cash flows</u>	<u>For the six-month periods ended June 30,</u>	
	<u>2024</u>	<u>2023</u>
Net cash provided by operating activities	\$ 6,574,775	\$ 3,760,372
Net cash used in investing activities	(4,308,268)	(5,317,575)
Net cash (used in) provided by financing activities	(5,002,355)	1,526,549
Effect of exchange rates changes on cash and cash equivalents	<u>105,458</u>	<u>(16,607)</u>
Decrease in cash and cash equivalents	(2,630,390)	(47,261)
Cash and cash equivalents at beginning of period	<u>4,030,548</u>	<u>483,086</u>
Cash and cash equivalents at end of period	<u>\$ 1,400,158</u>	<u>\$ 435,825</u>

(4) Employee benefits

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

(5) Income tax

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

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

There have been no significant changes during the period. For the detailed information, refer to Note 5 of the consolidated financial statements for the year ended December 31, 2023.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	<u>June 30, 2024</u>	<u>December 31, 2023</u>	<u>June 30, 2023</u>
Cash:			
Cash on hand	\$ 2,148,474	\$ 2,051,497	\$ 1,918,150
Checking deposits and demand deposits	<u>33,429,649</u>	<u>33,286,161</u>	<u>31,746,107</u>
	<u>35,578,123</u>	<u>35,337,658</u>	<u>33,664,257</u>
Cash equivalents:			
Time deposits	53,790,030	55,957,826	58,301,742
Short-term financial instruments	<u>9,369,719</u>	<u>9,560,362</u>	<u>8,838,809</u>
	<u>63,159,749</u>	<u>65,518,188</u>	<u>67,140,551</u>
	<u>\$ 98,737,872</u>	<u>\$ 100,855,846</u>	<u>\$ 100,804,808</u>

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

B. Details of the Group's cash and cash equivalents pledged to others as collateral (listed as "Other current assets" and "Other non-current assets") as of June 30, 2024, December 31, 2023 and June 30, 2023 are described in Note 8, 'PLEDGED ASSETS'.

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

<u>Assets</u>	<u>June 30, 2024</u>	<u>December 31, 2023</u>	<u>June 30, 2023</u>
Current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Structured notes	\$ 7,144,348	\$ 6,919,434	\$ 6,452,366
Beneficiary certificates	3,031,082	1,923,870	1,986,799
Convertible bonds	811,250	-	-
Listed and emerging stocks	697,997	456,922	428,407
Unlisted and unemerging stocks	696,489	659,035	545,981
Forward foreign exchange contracts	624	8,304	16,833
Equity linked notes	-	-	186,840
	<u>12,381,790</u>	<u>9,967,565</u>	<u>9,617,226</u>
Valuation adjustment	<u>409,952</u>	<u>356,997</u>	<u>386,269</u>
	<u>\$ 12,791,742</u>	<u>\$ 10,324,562</u>	<u>\$ 10,003,495</u>
Non-current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Beneficiary certificates	\$ 5,351,012	\$ 4,849,874	\$ 4,667,802
Unlisted and unemerging stocks	<u>1,301,267</u>	<u>1,332,952</u>	<u>1,339,561</u>
	6,652,279	6,182,826	6,007,363
Valuation adjustment	<u>462,075</u>	<u>528,139</u>	<u>654,914</u>
	<u>\$ 7,114,354</u>	<u>\$ 6,710,965</u>	<u>\$ 6,662,277</u>
<u>Liabilities</u>	<u>June 30, 2024</u>	<u>December 31, 2023</u>	<u>June 30, 2023</u>
Current items:			
Financial liabilities mandatorily measured at fair value through profit or loss			
Forward foreign exchange contracts	<u>\$ 872</u>	<u>\$ 3,250</u>	<u>\$ 2,408</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 \$179,100, \$59,752, \$339,830 and \$252,726 (listed as “Other gains and losses”) for the three-month and six-month periods ended June 30, 2024 and 2023, respectively.

- C. The Group entered into contracts relating to derivative financial assets and liabilities which were not accounted for under hedge accounting. The information is listed below:

		June 30, 2024	
		Contract Amount (in thousands)	Contract Period
Current items:			
Forward foreign exchange buying contract	USD	3,854	4. 2024~11. 2024
Forward foreign exchange selling contract	USD	7,190	4. 2024~8. 2024
		December 31, 2023	
		Contract Amount (in thousands)	Contract Period
Current items:			
Forward foreign exchange buying contract	USD	5,908	11. 2023~6. 2024
Forward foreign exchange selling contract	USD	11,860	11. 2023~3. 2024
Forward foreign exchange selling contract	CNY	4,300	12. 2023~1. 2024
		June 30, 2023	
		Contract Amount (in thousands)	Contract Period
Current items:			
Forward foreign exchange buying contract	USD	14,092	1. 2023~11. 2023
Forward foreign exchange selling contract	USD	7,880	5. 2023~9. 2023
Equity linked notes	USD	6,000	3. 2023~9. 2023

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

- D. The Group has no financial assets at fair value through profit or loss pledged to others as of June 30, 2024, December 31, 2023 and June 30, 2023.
- E. Information relating to credit risk of financial assets at fair value through profit or loss is provided in Note 12(2), 'Financial instruments'.

(3) Financial assets at amortized cost

Items	June 30, 2024	December 31, 2023	June 30, 2023
Current items:			
Time deposits with a maturity of over three months	\$ 18,409,524	\$ 13,398,818	\$ 8,559,910
Negotiable certificates of deposits	2,022,326	276,345	1,089,900
Financial bonds	1,930,559	729,233	153,873
Bonds with repurchase agreement	158,962	2,520,058	—
	<u>\$ 22,521,371</u>	<u>\$ 16,924,454</u>	<u>\$ 9,803,683</u>
Non-current items:			
Time deposits with a maturity of over one year	\$ 22,328,364	\$ 21,926,689	\$ 22,706,362
Financial bonds	2,921,196	2,556,421	2,201,730
	<u>\$ 25,249,560</u>	<u>\$ 24,483,110</u>	<u>\$ 24,908,092</u>

- A. The Group recognized interest income in profit or loss on financial assets at amortized cost amounting to \$399,094, \$320,288, \$809,585, and \$651,008 for the three-month and six-month periods ended June 30, 2024 and 2023, respectively.
- B. As of June 30, 2024, December 31, 2023 and June 30, 2023, without taking into account any collateral held or other credit enhancements, the maximum exposure to credit risk in respect of the amount that best represents the financial assets at amortized cost held by the Group was its book value.
- C. The Group has no financial assets at amortized cost pledged to others as of June 30, 2024, December 31, 2023 and June 30, 2023.
- D. Information relating to credit risk of financial assets at amortized 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

	June 30, 2024	December 31, 2023	June 30, 2023
Notes receivable	\$ 1,680,573	\$ 1,415,220	\$ 1,456,185
Less: Allowance for uncollectible accounts	(14,821)	(14,854)	(19,192)
	<u>\$ 1,665,752</u>	<u>\$ 1,400,366</u>	<u>\$ 1,436,993</u>
Accounts receivable	\$ 21,979,458	\$ 18,772,918	\$ 18,720,440
Less: Allowance for uncollectible accounts	(438,689)	(388,030)	(330,477)
	<u>\$ 21,540,769</u>	<u>\$ 18,384,888</u>	<u>\$ 18,389,963</u>

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

	June 30, 2024		December 31, 2023		June 30, 2023	
	Notes receivable	Accounts receivable	Notes receivable	Accounts receivable	Notes receivable	Accounts receivable
Within 30 days	\$ 611,664	\$15,588,612	\$ 509,393	\$12,733,629	\$ 389,453	\$13,162,340
31 to 60 days	424,898	3,903,460	334,497	3,657,309	300,388	3,561,271
61 to 90 days	278,239	1,491,001	235,674	1,559,817	338,907	1,235,611
91 to 180 days	293,645	671,681	289,515	497,405	252,274	437,643
Over 181 days	<u>72,127</u>	<u>324,704</u>	<u>46,141</u>	<u>324,758</u>	<u>175,163</u>	<u>323,575</u>
	<u>\$ 1,680,573</u>	<u>\$21,979,458</u>	<u>\$ 1,415,220</u>	<u>\$18,772,918</u>	<u>\$ 1,456,185</u>	<u>\$18,720,440</u>

B. As of June 30, 2024, December 31, 2023 and June 30, 2023, notes receivable and accounts receivable were all from contracts with customers. As of January 1, 2023, the balance of receivables from contracts with customers amounted to \$22,279,617.

C. As of June 30, 2024, December 31, 2023 and June 30, 2023, 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. For more information on notes receivable pledged as collateral as of June 30, 2024 and December 31, 2023, refer to Note 8, 'PLEDGED ASSETS'. There was no such situation as of June 30, 2023.

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

(5) Other receivables

	June 30, 2024	December 31, 2023	June 30, 2023
Other receivables	\$ 6,880,896	\$ 4,908,993	\$ 5,533,749
Interest receivable	2,590,970	1,943,171	2,091,981
Dividends receivable	1,206,215	-	789,206
Disposal of right-of-use assets receivable	-	-	1,194,738
Disposal of property, plant and equipment receivable	-	-	555,754
	<u>10,678,081</u>	<u>6,852,164</u>	<u>10,165,428</u>
Less: Allowance for uncollectible accounts	(68,489)	(39,570)	(37,389)
	<u>\$ 10,609,592</u>	<u>\$ 6,812,594</u>	<u>\$ 10,128,039</u>

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

(6) Inventories

	<u>June 30, 2024</u>	<u>December 31, 2023</u>	<u>June 30, 2023</u>
Merchandise	\$ 29,162,223	\$ 32,998,895	\$ 28,966,949
Raw materials	9,024,506	8,330,974	9,238,202
Raw materials in transit	1,706,251	1,996,548	1,801,709
Supplies	2,142,279	2,214,320	2,240,823
Work in process	3,088,313	2,652,825	2,445,895
Finished goods	8,383,122	9,475,575	7,619,706
By-products	68	1,153	578
Land held for construction	999,873	997,396	995,444
Buildings and land held for sale	3,696	3,696	3,696
Transportation equipment held for sale	<u>68,258</u>	<u>49,043</u>	<u>89,470</u>
	54,578,589	58,720,425	53,402,472
Less: Allowance for price decline of inventories	(<u>936,967</u>)	(<u>970,937</u>)	(<u>866,399</u>)
	<u>\$ 53,641,622</u>	<u>\$ 57,749,488</u>	<u>\$ 52,536,073</u>

The cost of inventories recognized as expense for the period:

	<u>For the three-month periods ended June 30,</u>	
	<u>2024</u>	<u>2023</u>
Cost of goods sold	\$ 105,711,831	\$ 89,407,504
(Reversal of allowance) provision for inventory market price decline (Note)	(93,653)	42,808
Loss on discarding of inventory	500,881	456,088
Loss on physical inventory	83,097	89,081
Loss on production stoppages	290,942	347,148
Income from sale of scraps	(104,158)	(74,211)
Other operating costs	<u>1,248,448</u>	<u>1,505,855</u>
	<u>\$ 107,637,388</u>	<u>\$ 91,774,273</u>
	<u>For the six-month periods ended June 30,</u>	
	<u>2024</u>	<u>2023</u>
Cost of goods sold	\$ 210,490,615	\$ 175,456,926
Reversal of allowance for inventory market price decline (Note)	(41,336)	(104,992)
Loss on discarding of inventory	1,057,495	968,320
Loss on physical inventory	196,305	173,420
Loss on production stoppages	706,367	863,202
Income from sale of scraps	(200,732)	(163,128)
Other operating costs	<u>2,467,253</u>	<u>3,299,829</u>
	<u>\$ 214,675,967</u>	<u>\$ 180,493,577</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) Financial assets at fair value through other comprehensive income - non-current

Items	June 30, 2024	December 31, 2023	June 30, 2023
Equity instruments			
Listed stocks	\$ 3,226,976	\$ 3,324,578	\$ 3,290,594
Unlisted and unemerging stocks	<u>1,163,070</u>	<u>1,147,410</u>	<u>1,146,814</u>
	4,390,046	4,471,988	4,437,408
Valuation adjustment	<u>163,454</u>	<u>45,447</u>	<u>11,713</u>
	<u>4,553,500</u>	<u>4,517,435</u>	<u>4,449,121</u>
Debt instruments			
Beneficiary certificates	665,712	798,852	810,169
Valuation adjustment	(<u>66,346</u>)	(<u>81,594</u>)	(<u>100,300</u>)
	<u>599,366</u>	<u>717,258</u>	<u>709,869</u>
	<u>\$ 5,152,866</u>	<u>\$ 5,234,693</u>	<u>\$ 5,158,990</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 June 30, 2024, December 31, 2023 and June 30, 2023.
- B. The Group disposed financial assets at fair value through other comprehensive income – equity instrument in the amount of \$325,154 and \$256,908 for the six-month periods ended June 30, 2024 and 2023, respectively. This resulted in cumulative gain on disposal amounting to \$164,974 and \$73,180, which was reclassified from other equity to retained earnings for the six-month periods ended June 30, 2024 and 2023, respectively, and the Company reclassified other equity of both \$ – to retained earnings and \$138,203 and \$54,755 to retained earnings based on shareholdings of the Company for the six-month periods ended June 30, 2024 and 2023, respectively.
- C. The Group disposed financial assets at fair value through other comprehensive income – debt instrument in the amount of \$150,462 and \$ – for the six-month periods ended June 30, 2024 and 2023, respectively. This resulted in cumulative loss on disposal amounting to \$27,608 and \$ –, which was reclassified from other equity to income (listed as “Other gains and losses”) for the six-month periods ended June 30, 2024 and 2023, respectively.

D. Amounts recognized in profit or loss and other comprehensive income in relation to the financial assets at fair value through other comprehensive income are listed below:

	For the three-month periods ended June 30,	
	2024	2023
<u>Equity instruments at fair value through other comprehensive income</u>		
Fair value change recognized in other comprehensive income (lose)	\$ <u>95,676</u>	(\$ <u>14,873</u>)
Dividend income recognized in profit or loss	\$ <u>103,715</u>	\$ <u>108,326</u>
<u>Debt instruments at fair value through other comprehensive income</u>		
Fair value change recognized in other comprehensive income (lose)	\$ <u>10,994</u>	(\$ <u>5,384</u>)
Interest income recognized in profit or loss	\$ <u>26,042</u>	\$ <u>20,464</u>
	For the six-month periods ended June 30,	
	2024	2023
<u>Equity instruments at fair value through other comprehensive income</u>		
Fair value change recognized in other comprehensive income	\$ <u>272,022</u>	\$ <u>192,352</u>
Dividend income recognized in profit or loss	\$ <u>105,357</u>	\$ <u>109,375</u>
<u>Debt instruments at fair value through other comprehensive income</u>		
Fair value change recognized in other comprehensive income	\$ <u>19,552</u>	\$ <u>3,385</u>
Interest income recognized in profit or loss	\$ <u>47,638</u>	\$ <u>38,426</u>

E. As of June 30, 2024, December 31, 2023 and June 30, 2023, 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. For more information on financial assets at fair value through other comprehensive income pledged as collateral as of June 30, 2024, refer to Note 8, 'PLEGGED ASSETS'. There was no such situation as of December 31, 2023 and June 30, 2023.

G. Information relating to credit risk of financial assets at fair value through other comprehensive income is provided in Note 12(2), 'Financial instruments'.

(8) Investments accounted for under equity method

<u>Company name</u>	<u>June 30, 2024</u>	<u>December 31, 2023</u>	<u>June 30, 2023</u>
Associates:			
President Securities Corp. (Note 2)	\$ 11, 536, 638	\$ 10, 974, 015	\$ 10, 536, 172
Prince Housing and Development Corp. (Note 1)(Note 2)	3, 274, 028	3, 309, 210	3, 281, 918
Kuang Chuan Dairy Co., Ltd. (Note 2)	2, 933, 876	2, 936, 097	2, 827, 760
TTET Union Corp. (Note 2)	2, 834, 676	2, 994, 684	2, 717, 831
Yantai North Andre Juice Co., Ltd. (Note 1)	2, 051, 248	1, 971, 290	1, 839, 829
Weilih Food Industrial Co., Ltd. (Note 2)	1, 277, 358	1, 368, 951	1, 239, 058
Grand Bills Finance Corp. (Note 1)	1, 219, 245	1, 286, 929	1, 172, 740
Queen's Holdings (BVI) Ltd. (Note 2)	636, 862	610, 045	595, 159
Others (individually less than 2%) (Note 1)(Note 2)	<u>652, 508</u>	<u>751, 305</u>	<u>705, 263</u>
	<u>26, 416, 439</u>	<u>26, 202, 526</u>	<u>24, 915, 730</u>
Joint ventures:			
China F&B Venture Investments	652, 928	634, 643	643, 897
Wuhan Zijiang President Enterprise Co., Ltd.	611, 317	614, 203	579, 948
Others (individually less than 2%)	<u>566, 478</u>	<u>576, 237</u>	<u>558, 452</u>
	<u>1, 830, 723</u>	<u>1, 825, 083</u>	<u>1, 782, 297</u>
	<u>\$ 28, 247, 162</u>	<u>\$ 28, 027, 609</u>	<u>\$ 26, 698, 027</u>

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

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

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

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

A. Associates:

(a) As of June 30, 2024, December 31, 2023 and June 30, 2023, the carrying amount of the Group's individually immaterial associates amounted to \$26,416,439, \$26,202,526 and \$24,915,730, respectively. The Group's share of the operating results is summarized below:

	For the three-month periods ended June 30,	
	2024	2023
Profit from continuing operations	\$ 916,935	\$ 477,887
Other comprehensive income (loss), net of tax	102,761	(100,899)
Total comprehensive income	<u>\$ 1,019,696</u>	<u>\$ 376,988</u>

	For the six-month periods ended June 30,	
	2024	2023
Profit from continuing operations	\$ 1,914,617	\$ 1,194,548
Other comprehensive income, net of tax	125,560	60,946
Total comprehensive income	<u>\$ 2,040,177</u>	<u>\$ 1,255,494</u>

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

	June 30, 2024	December 31, 2023	June 30, 2023
President Securities Corp.	\$ 14,734,275	\$ 9,831,189	\$ 8,705,480
TTET Union Corp.	10,740,800	10,519,340	10,814,620
Prince Housing and Development Corp.	2,606,655	2,411,156	2,604,471
Synergy ScienTech Corp.	655,637	655,637	681,087
	<u>\$ 28,737,367</u>	<u>\$ 23,417,322</u>	<u>\$ 22,805,658</u>

B. Joint venture:

As of June 30, 2024, December 31, 2023 and June 30, 2023, the carrying amount of the Group's individually immaterial joint ventures amounted to \$1,830,723, \$1,825,083, and \$1,782,297, respectively. The Group's share of the operating results is summarized below:

	For the three-month periods ended June 30,	
	2024	2023
Profit from continuing operations	\$ 31,734	\$ 31,425
Other comprehensive income, net of tax	—	—
Total comprehensive income	<u>\$ 31,734</u>	<u>\$ 31,425</u>

	For the six-month periods ended June 30,	
	2024	2023
Profit from continuing operations	\$ 56,181	\$ 57,240
Other comprehensive income, net of tax	—	—
Total comprehensive income	<u>\$ 56,181</u>	<u>\$ 57,240</u>

- C. For more information on investments accounted for under equity method pledged as collateral as of June 30, 2024, December 31, 2023 and June 30, 2023, refer to Note 8, 'PLEGGED ASSETS'.
- D. For the three-month and six-month periods ended June 30, 2024 and 2023, the share of profit of associates and joint ventures accounted for under equity method was \$948,669, \$509,312, \$1,970,798, and \$1,251,788, respectively.
- E. For the six-month periods ended June 30, 2024 and 2023, cash dividends from investments accounted for under equity method amounted to \$1,974,308 and \$1,478,108, respectively.

(9) 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, 2024</u>										
Cost	\$ 27,808,751	\$ 96,239,128	\$ 113,047,037	\$ 898,255	\$ 8,900,657	\$ 52,638,461	\$ 77,667,607	\$ 8,407,823	\$ 7,332,114	\$ 392,939,833
Accumulated depreciation	-	(44,236,251)	(90,574,701)	(808,622)	(6,424,085)	(38,415,962)	(54,210,414)	(3,273,182)	-	(237,943,217)
Accumulated impairment	(3,932)	(134,432)	(84,731)	(17,298)	(22)	-	(42,198)	-	-	(282,613)
	<u>\$ 27,804,819</u>	<u>\$ 51,868,445</u>	<u>\$ 22,387,605</u>	<u>\$ 72,335</u>	<u>\$ 2,476,550</u>	<u>\$ 14,222,499</u>	<u>\$ 23,414,995</u>	<u>\$ 5,134,641</u>	<u>\$ 7,332,114</u>	<u>\$ 154,714,003</u>
<u>For the six-month period ended June 30, 2024</u>										
At January 1	\$ 27,804,819	\$ 51,868,445	\$ 22,387,605	\$ 72,335	\$ 2,476,550	\$ 14,222,499	\$ 23,414,995	\$ 5,134,641	\$ 7,332,114	\$ 154,714,003
Additions	2,497,786	139,075	411,821	-	66,483	1,960,018	4,783,098	797,915	3,327,221	13,983,417
Depreciation charge	-	(1,631,735)	(2,505,517)	(8,435)	(327,470)	(1,890,610)	(3,665,708)	(584,495)	-	(10,613,970)
Disposals—Cost	-	(27,305)	(827,174)	-	(183,958)	(777,273)	(1,578,273)	(1,287)	(1,241)	(3,396,511)
— Accumulated depreciation	-	25,982	781,566	-	165,909	667,167	1,367,000	910	-	3,008,534
— Accumulated impairment	-	-	-	-	-	-	367	-	-	367
Reversal of (provision for) impairment loss	-	57	(124)	-	-	-	-	-	-	(67)
Reclassification (Note)	9,539,472	3,273,658	949,400	-	434,614	224,070	412,708	(246,476)	(1,948,822)	12,638,624
Effect of combination entity changes	781,808	101,474	18,349	-	41,102	(28,903)	(92,687)	-	-	821,143
Net currency exchange differences	855	709,355	482,839	2,269	12,128	3,238	142,002	7	37,300	1,389,993
At June 30	<u>\$ 40,624,740</u>	<u>\$ 54,459,006</u>	<u>\$ 21,698,765</u>	<u>\$ 66,169</u>	<u>\$ 2,685,358</u>	<u>\$ 14,380,206</u>	<u>\$ 24,783,502</u>	<u>\$ 5,101,215</u>	<u>\$ 8,746,572</u>	<u>\$ 172,545,533</u>
<u>June 30, 2024</u>										
Cost	\$ 40,628,672	\$ 101,770,041	\$ 114,718,587	\$ 927,453	\$ 9,380,736	\$ 53,417,396	\$ 81,555,556	\$ 8,422,177	\$ 8,746,572	\$ 419,567,190
Accumulated depreciation	-	(47,175,743)	(92,933,708)	(843,423)	(6,695,356)	(39,037,190)	(56,730,133)	(3,320,962)	-	(246,736,515)
Accumulated impairment	(3,932)	(135,292)	(86,114)	(17,861)	(22)	-	(41,921)	-	-	(285,142)
	<u>\$ 40,624,740</u>	<u>\$ 54,459,006</u>	<u>\$ 21,698,765</u>	<u>\$ 66,169</u>	<u>\$ 2,685,358</u>	<u>\$ 14,380,206</u>	<u>\$ 24,783,502</u>	<u>\$ 5,101,215</u>	<u>\$ 8,746,572</u>	<u>\$ 172,545,533</u>

(Note) For more information regarding the reclassification of property, plant and equipment, refer to Note 6(35), '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, 2023</u>										
Cost	\$ 18,170,815	\$ 78,761,754	\$109,394,169	\$ 1,113,221	\$ 8,761,667	\$ 24,825,485	\$ 73,224,221	\$ 8,107,662	\$ 3,499,503	\$325,858,497
Accumulated depreciation	-	(36,645,637)	(85,324,781)	(972,392)	(6,087,277)	(15,364,553)	(52,108,926)	(3,200,465)	-	(199,704,031)
Accumulated impairment	(3,932)	(137,997)	(87,012)	(17,807)	(23)	-	(45,397)	-	-	(292,168)
	<u>\$ 18,166,883</u>	<u>\$ 41,978,120</u>	<u>\$ 23,982,376</u>	<u>\$ 123,022</u>	<u>\$ 2,674,367</u>	<u>\$ 9,460,932</u>	<u>\$ 21,069,898</u>	<u>\$ 4,907,197</u>	<u>\$ 3,499,503</u>	<u>\$125,862,298</u>
<u>For the six-month period ended June 30, 2023</u>										
At January 1	\$ 18,166,883	\$ 41,978,120	\$ 23,982,376	\$ 123,022	\$ 2,674,367	\$ 9,460,932	\$ 21,069,898	\$ 4,907,197	\$ 3,499,503	\$125,862,298
Additions	-	70,201	366,647	-	96,420	1,973,144	4,472,546	822,336	2,996,498	10,797,792
Depreciation charge	-	(1,325,868)	(2,567,268)	(11,614)	(323,416)	(1,236,704)	(3,327,072)	(586,535)	-	(9,378,477)
Disposals—Cost	-	(1,169,120)	(453,525)	-	(221,541)	(530,084)	(1,840,864)	-	-	(4,215,134)
— Accumulated depreciation	-	395,582	428,108	-	184,815	464,625	1,703,467	-	-	3,176,597
— Accumulated impairment	-	-	-	-	-	-	358	-	-	358
Reversal of (provision for) impairment loss	-	155	(46)	-	-	-	-	-	-	109
Reclassification (Note)	1,071,136	(66,422)	439,680	(27,332)	130,342	117,933	242,140	(278,072)	(67,083)	1,562,322
Acquired from business combinations	8,572,582	13,142,514	526,706	-	2,011	3,336,480	39	-	30,674	25,611,006
Net currency exchange differences	(1,279)	(854,858)	(532,610)	(4,082)	(241)	20,977	(55,972)	(2)	(24,186)	(1,452,253)
At June 30	<u>\$ 27,809,322</u>	<u>\$ 52,170,304</u>	<u>\$ 22,190,068</u>	<u>\$ 79,994</u>	<u>\$ 2,542,757</u>	<u>\$ 13,607,303</u>	<u>\$ 22,264,540</u>	<u>\$ 4,864,924</u>	<u>\$ 6,435,406</u>	<u>\$151,964,618</u>
<u>June 30, 2023</u>										
Cost	\$ 27,813,254	\$ 94,979,088	\$112,261,738	\$ 891,681	\$ 8,854,659	\$ 51,082,600	\$ 75,521,333	\$ 8,115,483	\$ 6,435,406	\$385,955,242
Accumulated depreciation	-	(42,668,937)	(89,986,212)	(794,515)	(6,311,879)	(37,475,297)	(53,211,560)	(3,250,559)	-	(233,698,959)
Accumulated impairment	(3,932)	(139,847)	(85,458)	(17,172)	(23)	-	(45,233)	-	-	(291,665)
	<u>\$ 27,809,322</u>	<u>\$ 52,170,304</u>	<u>\$ 22,190,068</u>	<u>\$ 79,994</u>	<u>\$ 2,542,757</u>	<u>\$ 13,607,303</u>	<u>\$ 22,264,540</u>	<u>\$ 4,864,924</u>	<u>\$ 6,435,406</u>	<u>\$151,964,618</u>

(Note) For more information regarding the reclassification of property, plant and equipment, refer to Note 6(35), 'Supplemental cash flow information'.

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

	For the three-month periods ended June 30,	
	2024	2023
Amount capitalized	\$ 1,585	\$ 151
Interest rate range	1.23%~3.80%	0.11%~6.18%

	For the six-month periods ended June 30,	
	2024	2023
Amount capitalized	\$ 2,039	\$ 340
Interest rate range	1.23%~3.80%	0.11%~6.18%

- B. Impairment of property, plant and equipment is described in Note 6(14), ‘Impairment on non-financial assets’.
- C. For more information regarding the Group’s property, plant and equipment pledged to others as of June 30, 2024, December 31, 2023 and June 30, 2023, refer to Note 8, ‘PLEDGED ASSETS’.

(10) Leasing arrangements — lessee

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

	Carrying amount		
	June 30, 2024	December 31, 2023	June 30, 2023
Land	\$ 23,341,066	\$ 21,946,512	\$ 18,026,263
Buildings	105,005,692	100,828,083	103,300,497
Other equipment	863,485	866,726	889,463
	<u>\$ 129,210,243</u>	<u>\$ 123,641,321</u>	<u>\$ 122,216,223</u>

	For the three-month periods ended June 30,	
	2024	2023
	<u>Depreciation charge</u>	<u>Depreciation charge</u>
Land	\$ 395,238	\$ 145,285
Buildings	4,356,866	3,636,171
Other equipment	61,857	70,993
	<u>\$ 4,813,961</u>	<u>\$ 3,852,449</u>

	For the six-month periods ended June 30,	
	2024	2023
	Depreciation charge	Depreciation charge
Land	\$ 768,469	\$ 283,057
Buildings	8,717,022	7,229,234
Other equipment	121,415	141,739
	<u>\$ 9,606,906</u>	<u>\$ 7,654,030</u>

C. For the six-month periods ended June 30, 2024 and 2023, the additions and revaluations to right-of-use assets were \$17,473,871 and \$10,631,909, respectively. For more information regarding effect of business combinations, refer to Note 6(36), ‘Business combinations’.

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

	For the three-month periods ended June 30,	
	2024	2023
<u>Items affecting profit or loss</u>		
Interest expense on lease liabilities	\$ 455,737	\$ 271,465
Expense on short-term lease contracts	294,765	239,651
Expense on leases of low-value assets	38,585	43,241
Expense on variable lease payments	229,493	135,785
Gain on sublease of right-of-use assets	(168,435)	(153,095)
Gain from lease modification	(25,302)	(21,470)
	<u>For the six-month periods ended June 30,</u>	
	2024	2023
<u>Items affecting profit or loss</u>		
Interest expense on lease liabilities	\$ 885,928	\$ 547,003
Expense on short-term lease contracts	584,304	463,104
Expense on leases of low-value assets	87,358	93,265
Expense on variable lease payments	452,365	306,244
Gain on sublease of right-of-use assets	(334,674)	(311,985)
Gain from lease modification	(93,058)	(1,562,437)

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 proceeds from disposal of \$2,580,505 had been collected, and gain arising from lease modifications was recognized amounting to \$1,517,532 (listed as ‘Other gains and losses’).

F. For the six-month periods ended June 30, 2024 and 2023, the Group’s total cash outflow for leases was \$11,541,515 and \$8,104,728, respectively.

G. The Group’s leases not yet commenced to which the lessee is committed are business premises for the lessees, and the lease liabilities undiscounted amount as of June 30, 2024, December 31, 2023 and June 30, 2023 was \$3,121,045, \$3,461,372 and \$3,431,293, respectively.

(11) Leasing arrangements – lessor

- A. The Group leases various assets including machinery and utilities equipment, other equipment, right-of-use assets, and investment property. Rental contracts are typically made for periods of 1 and 35 years. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions.
- B. Gains arising from operating lease agreements for the three-month and six-month periods ended June 30, 2024 and 2023 are as follows:

	For the three-month periods ended June 30,	
	2024	2023
Rental income (Note)	<u>\$ 1,170,564</u>	<u>\$ 889,338</u>
Rental income arising from variable lease payments (Note)	<u>\$ 1,005,897</u>	<u>\$ 718,595</u>
	For the six-month periods ended June 30,	
	2024	2023
Rental income (Note)	<u>\$ 2,311,927</u>	<u>\$ 1,605,874</u>
Rental income arising from variable lease payments (Note)	<u>\$ 1,998,610</u>	<u>\$ 1,426,861</u>

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

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

	June 30, 2024	December 31, 2023	June 30, 2023
Within next 1 year	\$ 4,303,812	\$ 4,329,446	\$ 4,229,542
Next 1~2 years	2,274,890	2,293,242	2,112,222
Next 2~3 years	1,412,612	1,468,474	923,497
Next 3~4 years	954,218	981,248	599,203
Next 4~5 years	806,257	841,594	1,171,883
Over next 5 years	5,234,266	5,595,702	3,784,910
	<u>\$ 14,986,055</u>	<u>\$ 15,509,706</u>	<u>\$ 12,821,257</u>

(12) Investment property, net

	<u>Land</u>	<u>Buildings</u>	<u>Right-of-use assets</u>	<u>Total</u>
<u>January 1, 2024</u>				
Cost	\$24,730,299	\$13,514,292	\$ 793,046	\$39,037,637
Accumulated depreciation	-	(5,234,575)	(41,962)	(5,276,537)
Accumulated impairment	(1,885,390)	(48,347)	-	(1,933,737)
	<u>\$22,844,909</u>	<u>\$ 8,231,370</u>	<u>\$ 751,084</u>	<u>\$31,827,363</u>
<u>For the six-month period ended June 30, 2024</u>				
At January 1	\$22,844,909	\$ 8,231,370	\$ 751,084	\$31,827,363
Additions	-	5,777	-	5,777
Depreciation	-	(202,199)	(6,962)	(209,161)
Disposals—Cost	(18,345)	(3,983)	-	(22,328)
— Accumulated depreciation	-	2,420	-	2,420
— Accumulated impairment	3,479	334	-	3,813
Reversal of impairment loss	147	-	-	147
Reclassification (Note)	(9,405,857)	(2,573,785)	(486,494)	(12,466,136)
Net currency exchange differences	-	31,899	-	31,899
At June 30	<u>\$13,424,333</u>	<u>\$ 5,491,833</u>	<u>\$ 257,628</u>	<u>\$19,173,794</u>
<u>June 30, 2024</u>				
Cost	\$15,306,097	\$10,313,280	\$ 269,673	\$25,889,050
Accumulated depreciation	-	(4,773,434)	(12,045)	(4,785,479)
Accumulated impairment	(1,881,764)	(48,013)	-	(1,929,777)
	<u>\$13,424,333</u>	<u>\$ 5,491,833</u>	<u>\$ 257,628</u>	<u>\$19,173,794</u>

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

(Note) For more information regarding the reclassification of investment property, refer to Note 6(35), '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 June 30,</u>	
	<u>2024</u>	<u>2023</u>
Rental income from the lease of the investment property (Note)	<u>\$ 460,114</u>	<u>\$ 478,601</u>
Direct operating expenses arising from the investment property that generated income during the period	<u>\$ 259,889</u>	<u>\$ 188,210</u>
Direct operating expenses arising from the investment property that did not generate income during the period	<u>\$ 12,717</u>	<u>\$ 12,545</u>

	<u>For the six-month periods ended June 30,</u>	
	<u>2024</u>	<u>2023</u>
Rental income from the lease of the investment property (Note)	<u>\$ 954,314</u>	<u>\$ 961,060</u>
Direct operating expenses arising from the investment property that generated income during the period	<u>\$ 510,935</u>	<u>\$ 376,464</u>
Direct operating expenses arising from the investment property that did not generate income during the period	<u>\$ 25,485</u>	<u>\$ 25,225</u>

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

- B. The fair value of the investment property held by the Group as of June 30, 2024, December 31, 2023 and June 30, 2023, ranged from \$34,753,855 to \$59,730,718, 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(14), ‘Impairment on non-financial assets’.
- E. For more information regarding investment property pledged to others as of June 30, 2024, December 31, 2023 and June 30, 2023, refer to Note 8, ‘PLEDGED ASSETS’.

(13) Intangible assets

	<u>Licenses</u>	<u>Trademarks</u>	<u>Software</u>	<u>Goodwill</u>	<u>License agreement and customer lists</u>	<u>Expertise</u>	<u>Others</u>	<u>Total</u>
For the six-month period								
<u>ended June 30, 2024</u>								
At January 1	\$ 425,357	\$ 3,315,494	\$ 1,679,640	\$ 30,341,877	\$ 9,276,780	\$ 1,764,603	\$ 550,286	\$ 47,354,037
Additions	-	869	161,750	-	-	-	94	162,713
Amortization	(6,612)	(114,561)	(320,435)	-	(218,233)	(54,153)	(36,754)	(750,748)
Disposals	-	-	(2)	-	-	-	-	(2)
Transferred from prepayments for equipment	-	-	183	-	-	-	-	183
Impairment loss	-	(63)	-	-	-	-	-	(63)
Effect of combination entity changes	-	-	(10,207)	(11,372)	-	-	-	(21,579)
Net exchange differences	-	(26,473)	1,577	(9,793)	-	(19,682)	(3,073)	(57,444)
At June 30	<u>\$ 418,745</u>	<u>\$ 3,175,266</u>	<u>\$ 1,512,506</u>	<u>\$ 30,320,712</u>	<u>\$ 9,058,547</u>	<u>\$ 1,690,768</u>	<u>\$ 510,553</u>	<u>\$ 46,687,097</u>
	<u>Licenses</u>	<u>Trademarks</u>	<u>Software</u>	<u>Goodwill</u>	<u>License agreement and customer lists</u>	<u>Expertise</u>	<u>Others</u>	<u>Total</u>
For the six-month period								
<u>ended June 30, 2023</u>								
At January 1	\$ 438,580	\$ 3,307,957	\$ 669,733	\$ 3,325,893	\$ 6,554,094	\$ 1,907,869	\$ 476,706	\$ 16,680,832
Additions	-	1,298	195,691	-	-	-	759	197,748
Amortization	(6,612)	(100,566)	(193,049)	-	(97,080)	(54,036)	(40,537)	(491,880)
Acquired from business combinations	-	280,000	850,575	27,035,727	3,038,000	-	151,507	31,355,809
Net exchange differences	-	(82,737)	1	(28,130)	-	(49,300)	(5,403)	(165,569)
At June 30	<u>\$ 431,968</u>	<u>\$ 3,405,952</u>	<u>\$ 1,522,951</u>	<u>\$ 30,333,490</u>	<u>\$ 9,495,014</u>	<u>\$ 1,804,533</u>	<u>\$ 583,032</u>	<u>\$ 47,576,940</u>

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

	For the three-month periods ended June 30,	
	2024	2023
Operating costs	\$ 18,484	\$ 16,382
Selling expenses	72,677	31,048
General and administrative expenses	299,861	198,118
Research and development expenses	76	57
	<u>\$ 391,098</u>	<u>\$ 245,605</u>

	For the six-month periods ended June 30,	
	2024	2023
Operating costs	\$ 36,542	\$ 34,013
Selling expenses	113,170	60,937
General and administrative expenses	600,893	396,820
Research and development expenses	143	110
	<u>\$ 750,748</u>	<u>\$ 491,880</u>

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

C. For more information regarding impairment of Intangible assets, refer to Note 6(14), 'Impairment on non-financial assets'

D. As of June 30, 2024, December 31, 2023 and June 30, 2023, no intangible assets were pledged as collateral.

(14) Impairment on non-financial assets

A. The Group recognized gain on reversal of (impairment loss) on non-financial assets for the three-month and six-month periods ended June 30, 2024 and 2023 (listed as "Other gains and losses"). Details of such gain (loss) are as follows:

Items	For the three-month periods ended June 30,			
	2024		2023	
	Recognized in profit or loss	Recognized in other comprehensive income	Recognized in profit or loss	Recognized in other comprehensive income
Gain on reversal (impairment loss):				
Property, plant and equipment	\$ 27	\$ -	\$ 78	\$ -
Intangible assets	(63)	-	-	-
	<u>(\$ 36)</u>	<u>\$ -</u>	<u>\$ 78</u>	<u>\$ -</u>

Items	For the six-month periods ended June 30,			
	2024		2023	
	Recognized in profit or loss	Recognized in other comprehensive income	Recognized in profit or loss	Recognized in other comprehensive income
Gain on reversal (impairment loss):				
Property, plant and equipment	(\$ 67)	\$ -	\$ 109	\$ -
Investment property	147	-	106	-
Intangible assets	(63)	-	-	-
	<u>\$ 17</u>	<u>\$ -</u>	<u>\$ 215</u>	<u>\$ -</u>

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

Segments	For the three-month periods ended June 30,			
	2024		2023	
	Recognized in profit or loss	Recognized in other comprehensive income	Recognized in profit or loss	Recognized in other comprehensive income
Foods business	<u>(\$ 36)</u>	<u>\$ -</u>	<u>\$ 78</u>	<u>\$ -</u>

Segments	For the six-month periods ended June 30,			
	2024		2023	
	Recognized in profit or loss	Recognized in other comprehensive income	Recognized in profit or loss	Recognized in other comprehensive income
Foods business	\$ 26	\$ -	\$ 223	\$ -
Feeds business	(9)	-	(8)	-
	<u>\$ 17</u>	<u>\$ -</u>	<u>\$ 215</u>	<u>\$ -</u>

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

D. The Group's goodwill is tested annually for impairment. The recoverable amount of all cash-generating units has been determined based on value-in-use calculations. These calculations use pre-tax cash flow projections based on financial budgets approved by the management covering a five-year-period. As of December 31, 2023, the recoverable amount of all cash-generating units calculated using the value-in-use exceeded their carrying amount, so goodwill was not impaired. The key assumptions used for value-in-use calculations are described in Note 6(14), 'Impairment of non-financial assets' in the consolidated financial statements for the year ended December 31, 2023.

(15) Short-term borrowings

	<u>June 30, 2024</u>	<u>December 31, 2023</u>	<u>June 30, 2023</u>	<u>Collateral</u>
Unsecured bank borrowings	\$ 33,812,973	\$ 31,925,773	\$ 51,712,092	None
Secured bank borrowings	3,539,570	2,506,000	812,000	(Note)
	<u>\$ 37,352,543</u>	<u>\$ 34,431,773</u>	<u>\$ 52,524,092</u>	
Interest rate range	<u>1.17%~6.96%</u>	<u>1.38%~8.95%</u>	<u>1.40%~8.95%</u>	

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

For more information about interest expenses recognized by the Group for the three-month and six-month periods ended June 30, 2024 and 2023, refer to Note 6(29), 'Finance costs'.

(16) Short-term notes and bills payable

	<u>June 30, 2024</u>	<u>December 31, 2023</u>	<u>June 30, 2023</u>	<u>Collateral</u>
Commercial papers payable	\$ 4,878,915	\$ 11,301,618	\$ 5,131,000	(Note)
Less: Unamortized discount	(2,847)	(8,434)	(5,090)	
	<u>\$ 4,876,068</u>	<u>\$ 11,293,184</u>	<u>\$ 5,125,910</u>	
Interest rate range	<u>1.72%~2.36%</u>	<u>1.55%~2.23%</u>	<u>1.41%~2.69%</u>	

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

A. For more information about interest expenses recognized by the Group for the three-month and six-month periods ended June 30, 2024 and 2023, refer to Note 6(29), 'Finance costs'.

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

(17) Other payables

	<u>June 30, 2024</u>	<u>December 31, 2023</u>	<u>June 30, 2023</u>
Receipts under custody at convenience stores	\$ 12,467,016	\$ 11,522,259	\$ 8,940,340
Accrued salaries and bonuses	12,169,554	12,192,591	11,581,320
Advertising and promotion expenses payable	7,169,826	5,262,815	6,465,360
Equipment and construction payable	3,059,027	3,812,202	3,016,334
Employees' compensation and remuneration for directors and supervisors	1,859,555	3,086,191	1,746,556
Land payable	-	-	750,372
Dividends payable	23,347,691	-	25,318,466
Others	<u>28,995,095</u>	<u>26,853,904</u>	<u>24,404,410</u>
	<u>\$ 89,067,764</u>	<u>\$ 62,729,962</u>	<u>\$ 82,223,158</u>

(18) Corporate bonds payable

	<u>June 30, 2024</u>	<u>December 31, 2023</u>	<u>June 30, 2023</u>	<u>Collateral</u>
Unsecured bonds payable	\$ 64,700,000	\$ 64,150,000	\$ 52,450,000	None
Less: Current portion of bonds payable	(9,825,000)	(8,025,000)	(4,900,000)	
	<u>\$ 54,875,000</u>	<u>\$ 56,125,000</u>	<u>\$ 47,550,000</u>	

A. 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.

B. 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.

C. 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.
- D. 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.
- E. 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.
- F. 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.
- G. 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.
- H. 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.
- I. 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.
- J. The Company issued unsecured ordinary bonds payable in September 2022. The significant terms of the bonds are as follows:
- (a) Total issue amount: \$4,000,000, including \$3,300,000 of A, \$700,000 of B
 - (b) Issue price: At par value of \$1,000 per bond
 - (c) Coupon rate:
 - (i) A Bond: the coupon rate is 1.5% per annum
 - (ii) B Bond: the coupon rate is 1.6% per annum
 - (d) Term of interest repayment: The bond interest is calculated on simple rate every year starting September 2022 based on the coupon rate.

- (e) Repayment term:
 - (i) A Bond: the bonds are repayable in September 2027 upon maturity.
 - (ii) B Bond: the bonds are repayable in September 2029 upon maturity.
 - (f) Period:
 - (i) A Bond: 5 years, from September 14, 2022 to September 14, 2027.
 - (ii) B Bond: 7 years, from September 14, 2022 to September 14, 2029.
 - (g) Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.
- K. 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.
- L. 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.
- M. The Company issued unsecured ordinary bonds payable in October 2023. The significant terms of the bonds are as follows:
- (a) Total issue amount: \$5,700,000, including \$3,000,000 of A, \$2,700,000 of B
 - (b) Issue price: At par value of \$1,000 per bond

- (c) Coupon rate:
 - (i) A Bond: the coupon rate is 1.55% per annum
 - (ii) B Bond: the coupon rate is 1.75% per annum
 - (d) Term of interest repayment: The bond interest is calculated on simple rate every year starting October 2023 based on the coupon rate.
 - (e) Repayment term:
 - (i) A Bond: the bonds are repayable in October 2028 upon maturity.
 - (ii) B Bond: the bonds are repayable in October 2033 upon maturity.
 - (f) Period:
 - (i) A Bond: 5 years, from October 18, 2023 to October 18, 2028.
 - (ii) B Bond: 10 years, from October 18, 2023 to October 18, 2033.
 - (g) Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.
- N. The Company issued unsecured ordinary bonds payable in April 2024. The significant terms of the bonds are as follows:
- (a) Total issue amount: \$5,450,000, including \$3,750,000 of A, \$1,700,000 of B
 - (b) Issue price: At par value of \$1,000 per bond
 - (c) Coupon rate:
 - (i) A Bond: the coupon rate is 1.60% per annum
 - (ii) B Bond: the coupon rate is 1.72% per annum
 - (d) Term of interest repayment: The bond interest is calculated on simple rate every year starting April 2024 based on the coupon rate.
 - (e) Repayment term:
 - (i) A Bond: the bonds are repayable in April 2029 upon maturity.
 - (ii) B Bond: the bonds are repayable in April 2034 upon maturity.
 - (f) Period:
 - (i) A Bond: 5 years, from April 16, 2024 to April 16, 2029.
 - (ii) B Bond: 10 years, from April 16, 2024 to April 16, 2034.
 - (g) Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.
- For more information about interest expenses recognized by the Group for the three-month and six-month periods ended June 30, 2024 and 2023, refer to Note 6(29), 'Finance costs'.

(19) Long-term borrowings

	<u>June 30, 2024</u>	<u>December 31, 2023</u>	<u>June 30, 2023</u>	<u>Collateral</u>
Unsecured bank borrowings	\$ 39,325,960	\$ 39,914,781	\$ 29,561,878	None
Secured bank borrowings	584,988	534,076	619,786	(Note)
Commercial papers payable	<u>5,000,000</u>	<u>2,000,000</u>	<u>2,000,000</u>	None
	44,910,948	42,448,857	32,181,664	
Less: Current portion of long-term borrowings	(1,655,431)	(1,461,467)	(927,912)	
Less: Unamortized discount	(2,337)	(423)	(1,776)	
	<u>\$ 43,253,180</u>	<u>\$ 40,986,967</u>	<u>\$ 31,251,976</u>	
Range of maturity dates	<u>6.2025~4.2034</u>	<u>1.2024~6.2033</u>	<u>8.2023~6.2033</u>	
Range of interest rates	<u>0.50%~5.90%</u>	<u>1.23%~6.18%</u>	<u>1.23%~6.18%</u>	

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

- A. For more information about interest expenses recognized by the Group for the three-month and six-month periods ended June 30, 2024 and 2023, refer to Note 6(29), 'Finance costs'.
- B. The above commercial papers were issued and secured by banks and bills finance corporations for medium and long-term financing.

(20) 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 \$53,383, \$55,129, \$116,373 and \$110,492 for the three-month and six-month periods ended June 30, 2024 and 2023, respectively.

- (b) Expected contributions to the defined benefit pension plans of the Group for the next year is \$339,982.
- B. Effective July 1, 2005, the Group has established a defined contribution pension plan (the “New Plan”) under the Labor 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 Labor Insurance. The benefits accrued are paid monthly or in lump sum upon termination of employment. The subsidiaries in mainland China are subject to the government sponsored defined contribution plan. Monthly contributions to an independent fund administered by the government in accordance with the pension regulations in the People’s Republic of China are based on a fixed percentage of employees’ monthly salaries and wages. Other than the monthly contributions, the Group has no further obligations. The pension costs under the defined contribution pension plans of the Group for the three-month and six-month periods ended June 30, 2024 and 2023 were \$1,022,403, \$901,266, \$2,053,540 and \$1,792,641, respectively.

(21) Share capital

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

	<u>For the six-month periods ended June 30,</u>	
	<u>2024</u>	<u>2023</u>
Beginning and ending balance	<u>5, 682, 015</u>	<u>5, 682, 015</u>

- B. As of June 30, 2024, 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.

(22) Capital reserves

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

B. Movements of the Company's capital reserves for the six-month periods ended June 30, 2024 and 2023 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, 2024	\$ 438,468	\$ 1,690,385	\$ 452,392	\$ 199,489	\$ 2,780,734
Adjustment for change in capital reserve of investee companies	-	-	12,552	-	12,552
Transactions with non-controlling interests of subsidiaries	-	52,488	-	-	52,488
Payments of unpaid cash dividends from previous year transferred to capital reserve	-	-	-	(3,882)	(3,882)
June 30, 2024	<u>\$ 438,468</u>	<u>\$ 1,742,873</u>	<u>\$ 464,944</u>	<u>\$ 195,607</u>	<u>\$ 2,841,892</u>

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

C. For more information regarding changes in difference between the acquisition or disposal price and carrying amount of subsidiaries, refer to Note 6(34), 'Transactions with non-controlling interest'.

(23) Retained earnings

- A. Pursuant to the amended R.O.C. Company Law, the current year's after-tax earnings should be used initially to cover any accumulated deficit; thereafter 10% of the remaining earnings should be set aside as legal reserve until the balance of legal reserve is equal to that of paid-in capital. The legal reserve shall be exclusively used to cover accumulated deficit, to issue new stocks or distribute cash to shareholders in proportion to their share ownership. The use of legal reserve for the issuance of stocks or cash dividends to shareholders in proportion to their share ownership is permitted provided that the balance of such reserve exceeds 25% of the Company's paid-in capital.
- B. Since the Company is in a changeable industry environment and the life cycle of the Company is in a stable growth, the appropriation of earnings should consider fund requirements and capital budgets to decide how much earnings will be kept or distributed and how much cash dividends will be distributed. According to the Company's Articles of Incorporation, 10% of the annual net income, after offsetting any loss of prior years and paying all taxes and dues, shall be set aside as legal reserve. And set aside or reverse special reserve in accordance with related laws, the remaining net income and the unappropriated retained earnings from prior years can be distributed in accordance with a resolution passed during a meeting of the Board of Directors and approved at the stockholders' meeting. Of the amount to be distributed by the Company, stockholders' bonuses shall comprise 50% to 100% of the unappropriated retained earnings, and the percentage of cash dividends shall not be less than 30% of dividends distributed.
- C. In accordance with the regulations, the Company shall set aside special reserve from the debit balance on other equity items at the balance sheet date before distributing earnings. When debit balance on other equity items is reversed subsequently, the reversed amount could be included in the distributable earnings. For the six-month periods ended June 30, 2024 and 2023, the aforementioned appropriation for (reversal of) special reserve amounted to \$1,591,241 and (\$5,895,466), respectively
- D. The amounts previously set aside by the Company as special reserve on initial application of IFRSs in accordance with Order No. Financial-Supervisory-Securities-Corporate-1090150022, dated March 31, 2021, shall be reversed proportionately when the relevant assets are used, disposed of or reclassified subsequently. For the six-month periods ended June 30, 2024 and 2023, the aforementioned reversal of special reserve amounted to \$290 for both periods. As of June 30, 2024, the balance of special reserve that was set aside on initial application of IFRSs was \$3,896,652.
- E. The Company recognized dividends distributed to owners amounting to \$17,898,349 (\$3.15 (in dollars) per share as cash dividends) for the year ended December 31, 2023. On June 27, 2024, the shareholders resolved that total dividends for the distribution of earnings for the year 2023 in the amount of \$17,046,046 (\$3 (in dollars) per share as cash dividends).

F. In accordance with relevant laws and regulations of R.O.C., the long-term equity investment accounted for using equity method – President Securities Corp. has set aside a special reserve for trading losses and default losses from the annual post tax profit. The special reserve shall not be used for any other purpose except for covering the losses of President Securities Corp. or, when the special reserve reaches 50% of the amount of paid-in capital, 50% of the special reserve may be used for capitalization. As of June 30, 2024, the Company recognized special reserve of \$105,429 in accordance with IAS 28, “Investments in Associates and Joint Ventures”.

(24) Other equity items

	<u>For the six-month period ended June 30, 2024</u>		
	<u>Currency translation difference</u>	<u>Unrealized gains or losses on valuation</u>	<u>Total</u>
January 1, 2024	(\$ 6,538,783)	\$ 749,197	(\$ 5,789,586)
Currency translation differences			
– Group	4,452,727	–	4,452,727
– Associates	34,176	–	34,176
Valuation adjustment and reclassification			
– Group	–	109,046	109,046
– Associates	–	59,302	59,302
June 30, 2024	<u>(\$ 2,051,880)</u>	<u>\$ 917,545</u>	<u>(\$ 1,134,335)</u>
	<u>For the six-month period ended June 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	(1,333,998)	–	(1,333,998)
– Associates	(21,647)	–	(21,647)
Valuation adjustment and reclassification			
– Group	–	104,423	104,423
– Associates	–	91,094	91,094
June 30, 2023	<u>(\$ 6,047,404)</u>	<u>\$ 688,352</u>	<u>(\$ 5,359,052)</u>

(25) Operating revenue

A. Disaggregation of revenue from contracts with customers:

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

For the three-month period ended June 30, 2024			
	<u>Foods and feeds segments</u>	<u>Convenience stores segments</u>	<u>Circulation and distribution segments</u>
Timing of revenue recognition			
— At a point in time	\$ 46,721,428	\$ 49,444,823	\$ 37,663,680
— Over time	208,209	271,399	4,840,712
	<u>\$ 46,929,637</u>	<u>\$ 49,716,222</u>	<u>\$ 42,504,392</u>
	<u>Packaging and containers segments</u>	<u>Other segments</u>	<u>Total</u>
Timing of revenue recognition			
— At a point in time	\$ 6,631,211	\$ 16,160,932	\$ 156,622,074
— Over time	—	177,745	5,498,065
	<u>\$ 6,631,211</u>	<u>\$ 16,338,677</u>	<u>\$ 162,120,139</u>
For the three-month period ended June 30, 2023			
	<u>Foods and feeds segments</u>	<u>Convenience stores segments</u>	<u>Circulation and distribution segments</u>
Timing of revenue recognition			
— At a point in time	\$ 46,243,362	\$ 46,473,943	\$ 18,904,157
— Over time	194,877	249,671	4,055,297
	<u>\$ 46,438,239</u>	<u>\$ 46,723,614</u>	<u>\$ 22,959,454</u>
	<u>Packaging and containers segments</u>	<u>Other segments</u>	<u>Total</u>
Timing of revenue recognition			
— At a point in time	\$ 5,085,530	\$ 15,912,142	\$ 132,619,134
— Over time	—	279,519	4,779,364
	<u>\$ 5,085,530</u>	<u>\$ 16,191,661</u>	<u>\$ 137,398,498</u>

For the six-month period ended June 30, 2024

	Foods and feeds segments	Convenience stores segments	Circulation and distribution segments
Timing of revenue recognition			
— At a point in time	\$ 90,723,273	\$ 97,274,202	\$ 76,814,245
— Over time	<u>356,724</u>	<u>539,264</u>	<u>9,931,817</u>
	<u>\$ 91,079,997</u>	<u>\$ 97,813,466</u>	<u>\$ 86,746,062</u>

	Packaging and containers segments	Other segments	Total
Timing of revenue recognition			
— At a point in time	\$ 12,430,741	\$ 32,503,960	\$ 309,746,421
— Over time	<u>—</u>	<u>301,992</u>	<u>11,129,797</u>
	<u>\$ 12,430,741</u>	<u>\$ 32,805,952</u>	<u>\$ 320,876,218</u>

For the six-month period ended June 30, 2023

	Foods and feeds segments	Convenience stores segments	Circulation and distribution segments
Timing of revenue recognition			
— At a point in time	\$ 88,053,800	\$ 91,198,411	\$ 36,945,633
— Over time	<u>338,378</u>	<u>503,885</u>	<u>8,126,240</u>
	<u>\$ 88,392,178</u>	<u>\$ 91,702,296</u>	<u>\$ 45,071,873</u>

	Packaging and containers segments	Other segments	Total
Timing of revenue recognition			
— At a point in time	\$ 10,673,091	\$ 32,393,179	\$ 259,264,114
— Over time	<u>—</u>	<u>569,433</u>	<u>9,537,936</u>
	<u>\$ 10,673,091</u>	<u>\$ 32,962,612</u>	<u>\$ 268,802,050</u>

B. Contract liabilities:

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

	<u>June 30, 2024</u>	<u>December 31, 2023</u>	<u>June 30, 2023</u>	<u>January 1, 2023</u>
Advance receipts for gift certificates and gift cards	\$ 8,636,555	\$ 8,442,856	\$ 8,284,660	\$ 4,598,978
Advance receipts for sales of products	3,741,413	10,196,933	3,042,486	8,195,253
Customer loyalty programmes	2,407,677	2,383,078	2,035,870	1,223,582
Members' deposits	967,687	936,791	899,968	888,700
Franchise fee	547,901	497,445	472,741	441,384
Others	343,178	283,945	296,653	285,592
	<u>\$16,644,411</u>	<u>\$ 22,741,048</u>	<u>\$15,032,378</u>	<u>\$15,633,489</u>
Current	\$15,905,605	\$ 22,061,872	\$14,454,173	\$15,039,314
Non-current	738,806	679,176	578,205	594,175
	<u>\$16,644,411</u>	<u>\$ 22,741,048</u>	<u>\$15,032,378</u>	<u>\$15,633,489</u>

(b) Revenue recognized that was included in the contract liability balance at the beginning of the three-month and six-month periods ended June 30, 2024 and 2023 were \$1,733,100, \$329,118, \$16,732,726 and \$11,974,091, respectively.

(26) Interest income

	<u>For the three-month periods ended June 30,</u>	
	<u>2024</u>	<u>2023</u>
Interest income from bank deposits	\$ 776,929	\$ 852,099
Interest income from financial assets measured at amortized cost	399,094	320,288
Interest income from financial assets at fair value through other comprehensive income	26,042	20,464
Other interest income	4,277	4,216
	<u>\$ 1,206,342</u>	<u>\$ 1,197,067</u>
	<u>For the six-month periods ended June 30,</u>	
	<u>2024</u>	<u>2023</u>
Interest income from bank deposits	\$ 1,479,234	\$ 1,546,920
Interest income from financial assets measured at amortized cost	809,585	651,008
Interest income from financial assets at fair value through other comprehensive income	47,638	38,426
Other interest income	8,569	8,453
	<u>\$ 2,345,026</u>	<u>\$ 2,244,807</u>

(27) Other income

	For the three-month periods ended June 30,	
	2024	2023
Rental income	\$ 176,620	\$ 218,766
Dividend income	171,759	155,885
Government grants income	192,610	147,758
Gain recognized in bargain purchase transaction	44,619	–
Other income	1,095,362	886,945
	<u>\$ 1,680,970</u>	<u>\$ 1,409,354</u>

	For the six-month periods ended June 30,	
	2024	2023
Rental income	\$ 334,272	\$ 440,520
Dividend income	190,784	158,551
Government grants income	235,505	353,120
Gain recognized in bargain purchase transaction	44,619	–
Other income	2,042,818	1,585,179
	<u>\$ 2,847,998</u>	<u>\$ 2,537,370</u>

(28) Other gains and losses

	For the three-month periods ended June 30,	
	2024	2023
(Loss) gain on disposal of property, plant and equipment	(\$ 2,940)	\$ 4,372
Gain (loss) on disposal of investment property	1,837	(8)
Gain on disposal of investment	373,065	10,914,814
Loss on disposal of financial assets at fair value through other comprehensive income - debt instrument	(16,135)	–
Gain from lease modification	25,302	21,470
Net currency exchange (loss) gain	(165,428)	115,966
Net gain on financial assets and liabilities at fair value through profit or loss	179,100	59,752
(Loss) gain on reversal of impairment loss on non-financial assets	(36)	78
Other losses	(459,328)	(375,322)
	<u>(\$ 64,563)</u>	<u>\$ 10,741,122</u>

	For the six-month periods ended June 30,	
	2024	2023
(Loss) gain on disposal of property, plant and equipment	(\$ 15,405)	\$ 3,769
Gain (loss) on disposal of investment property	1,837	(8)
Loss on disposal of intangible assets	(2)	-
Gain on disposal of investment	373,065	10,914,814
Loss on disposal of financial assets at fair value through other comprehensive income - debt instrument	(27,608)	-
Gain from lease modification	93,058	1,562,437
Net currency exchange (loss) gain	(87,162)	124,919
Net gain on financial assets and liabilities at fair value through profit or loss	339,830	252,726
Gain on reversal of impairment loss on non-financial assets	17	215
Other losses	(884,276)	(729,313)
	<u>(\$ 206,646)</u>	<u>\$ 12,129,559</u>

(29) Finance costs

	For the three-month periods ended June 30,	
	2024	2023
Interest expense:		
Bank borrowings	\$ 585,629	\$ 489,312
Interest expense on lease liabilities	455,737	271,465
Less: Capitalization of qualifying assets	(1,585)	(151)
	<u>\$ 1,039,781</u>	<u>\$ 760,626</u>

	For the six-month periods ended June 30,	
	2024	2023
Interest expense:		
Bank borrowings	\$ 1,165,612	\$ 989,245
Interest expense on lease liabilities	885,928	547,003
Less: Capitalization of qualifying assets	(2,039)	(340)
	<u>\$ 2,049,501</u>	<u>\$ 1,535,908</u>

(30) Expenses by nature

	<u>For the three-month period ended June 30, 2024</u>		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Employee benefit expenses	<u>\$ 5,758,548</u>	<u>\$ 14,218,309</u>	<u>\$ 19,976,857</u>
Depreciation charges on property, plant and equipment	<u>\$ 2,439,847</u>	<u>\$ 2,876,231</u>	<u>\$ 5,316,078</u>
Depreciation charges on right-of-use assets	<u>\$ 422,146</u>	<u>\$ 4,391,216</u>	<u>\$ 4,813,362</u>
Depreciation charges on investment property	<u>\$ -</u>	<u>\$ 76,723</u>	<u>\$ 76,723</u>
Amortization of intangible assets	<u>\$ 18,484</u>	<u>\$ 372,614</u>	<u>\$ 391,098</u>
	<u>For the three-month period ended June 30, 2023</u>		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Employee benefit expenses	<u>\$ 5,466,610</u>	<u>\$ 11,572,884</u>	<u>\$ 17,039,494</u>
Depreciation charges on property, plant and equipment	<u>\$ 2,523,070</u>	<u>\$ 2,180,388</u>	<u>\$ 4,703,458</u>
Depreciation charges on right-of-use assets	<u>\$ 362,447</u>	<u>\$ 3,489,402</u>	<u>\$ 3,851,849</u>
Depreciation charges on investment property	<u>\$ -</u>	<u>\$ 60,886</u>	<u>\$ 60,886</u>
Amortization of intangible assets	<u>\$ 16,382</u>	<u>\$ 229,223</u>	<u>\$ 245,605</u>
	<u>For the six-month period ended June 30, 2024</u>		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Employee benefit expenses	<u>\$ 11,509,478</u>	<u>\$ 28,333,100</u>	<u>\$ 39,842,578</u>
Depreciation charges on property, plant and equipment	<u>\$ 4,953,671</u>	<u>\$ 5,638,051</u>	<u>\$ 10,591,722</u>
Depreciation charges on right-of-use assets	<u>\$ 831,547</u>	<u>\$ 8,774,158</u>	<u>\$ 9,605,705</u>
Depreciation charges on investment property	<u>\$ -</u>	<u>\$ 141,433</u>	<u>\$ 141,433</u>
Amortization of intangible assets	<u>\$ 36,542</u>	<u>\$ 714,206</u>	<u>\$ 750,748</u>

	For the six-month period ended June 30, 2023		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Employee benefit expenses	\$ 10,940,734	\$ 23,209,528	\$ 34,150,262
Depreciation charges on property, plant and equipment	\$ 5,103,706	\$ 4,251,976	\$ 9,355,682
Depreciation charges on right-of-use assets	\$ 735,157	\$ 6,917,672	\$ 7,652,829
Depreciation charges on investment property	\$ -	\$ 115,732	\$ 115,732
Amortization of intangible assets	\$ 34,013	\$ 457,867	\$ 491,880

(31) Employee benefit expense

	For the three-month period ended June 30, 2024		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Wages and salaries	\$ 4,398,203	\$ 11,688,266	\$ 16,086,469
Labor and health insurance expenses	440,289	983,565	1,423,854
Pension costs	345,028	730,758	1,075,786
Other personnel expenses	575,028	815,720	1,390,748
	<u>\$ 5,758,548</u>	<u>\$ 14,218,309</u>	<u>\$ 19,976,857</u>

	For the three-month period ended June 30, 2023		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Wages and salaries	\$ 4,196,543	\$ 9,486,507	\$ 13,683,050
Labor and health insurance expenses	419,601	733,928	1,153,529
Pension costs	332,878	623,517	956,395
Other personnel expenses	517,588	728,932	1,246,520
	<u>\$ 5,466,610</u>	<u>\$ 11,572,884</u>	<u>\$ 17,039,494</u>

	For the six-month period ended June 30, 2024		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Wages and salaries	\$ 8,844,937	\$ 23,261,223	\$ 32,106,160
Labor and health insurance expenses	879,014	1,971,648	2,850,662
Pension costs	688,933	1,480,980	2,169,913
Other personnel expenses	1,096,594	1,619,249	2,715,843
	<u>\$ 11,509,478</u>	<u>\$ 28,333,100</u>	<u>\$ 39,842,578</u>

	For the six-month period ended June 30, 2023		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Wages and salaries	\$ 8,425,226	\$ 19,002,355	\$ 27,427,581
Labor and health insurance expenses	837,240	1,499,027	2,336,267
Pension costs	668,362	1,234,771	1,903,133
Other personnel expenses	1,009,906	1,473,375	2,483,281
	<u>\$ 10,940,734</u>	<u>\$ 23,209,528</u>	<u>\$ 34,150,262</u>

- A. A ratio of profit of the current year distributable, after covering accumulated losses, shall be distributed as employees' compensation and directors' remuneration. The ratio shall not be lower than 2% for employees' compensation and shall not be higher than 2% for directors' remuneration.
- B. For the three-month and six-month periods ended June 30, 2024 and 2023, employees' compensation was accrued at \$504,324, \$463,623, \$970,321 and \$913,011, respectively, while directors' remuneration was accrued at \$94,547, \$90,463, \$183,089 and \$178,149, 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 \$1,906,026 recognized in the 2023 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.

(32) Income tax

A. Income tax expense:

(a) Components of income tax expense:

	For the three-month periods ended June 30,	
	2024	2023
Current income tax:		
Income tax incurred in current period	\$ 3,821,951	\$ 2,598,291
Tax on unappropriated earnings	20,846	316,302
Over provision of prior year's income tax payable	(9,780)	(58,485)
Total current income tax	<u>3,833,017</u>	<u>2,856,108</u>
Deferred income tax:		
Origination and reversal of temporary differences	(1,214,495)	7,536,692
Income tax expense	<u>\$ 2,618,522</u>	<u>\$ 10,392,800</u>

	For the six-month periods ended June 30,	
	2024	2023
Current income tax:		
Income tax incurred in current period	\$ 6,515,550	\$ 4,838,615
Tax on unappropriated earnings	20,846	316,302
Over provision of prior year's income tax payable	(27,179)	(107,657)
Total current income tax	<u>6,509,217</u>	<u>5,047,260</u>
Deferred income tax:		
Origination and reversal of temporary differences	(1,353,670)	7,951,352
Income tax expense	<u>\$ 5,155,547</u>	<u>\$ 12,998,612</u>

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

	For the three-month periods ended June 30,	
	2024	2023
Changes in fair value of financial assets at fair value through other comprehensive income - equity instruments	<u>\$ 1,986</u>	<u>(\$ 8,029)</u>

	For the six-month periods ended June 30,	
	2024	2023
Changes in fair value of financial assets at fair value through other comprehensive income - equity instruments	(\$ 16,698)	(\$ 21,138)

- B. The Company's income tax returns through 2022 have been assessed and approved by the Tax Authority and there were no disputes existing between the Company and the Authority as of August 8, 2024.
- C. The Group is within the scope of the Pillar Two model rules published by the Organization for Economic Co-operation and Development (OECD). As of June 30, 2024, the Pillar Two legislation was enacted in Malaysia, etc., the jurisdictions in which certain subsidiaries are incorporated, and will come into effect from January 1, 2024 and the following years. Under the Pillar Two legislation, the Group is liable to pay a top-up tax for the difference between its GloBE effective tax rate per jurisdiction and the 15% minimum rate. The Group is in the process of assessing its exposure to the Pillar Two legislation for when it comes into effect. However, due to the complexities in applying the legislation and calculating GloBE income, the quantitative impact of the enacted or substantively enacted legislation is not yet reasonably estimable. The Group is currently in the process of applying the legislation.

(33) Earnings per share

	For the three-month period ended June 30, 2024		
	Amount after tax	Weighted average number of shares outstanding (shares in thousands)	Earnings per share (in dollars)
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 5,909,138	5,682,015	\$ 1.04
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 5,909,138	5,682,015	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	12,392	
Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares	\$ 5,909,138	5,694,407	\$ 1.04

For the three-month period ended June 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	\$ 6,203,948	5,682,015	\$ 1.09
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 6,203,948	5,682,015	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	13,043	
Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares	\$ 6,203,948	5,695,058	\$ 1.09

For the six-month period ended June 30, 2024

	<u>Amount after tax</u>	<u>Weighted average number of shares outstanding (shares in thousands)</u>	<u>Earnings per share (in dollars)</u>
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 11,443,039	5,682,015	\$ 2.01
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 11,443,039	5,682,015	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	20,037	
Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares	\$ 11,443,039	5,702,052	\$ 2.01

	For the six-month period ended June 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	\$ 11,205,403	5,682,015	\$ 1.97
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 11,205,403	5,682,015	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	21,297	
Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares	\$ 11,205,403	5,703,312	\$ 1.96

(34) Transactions with non-controlling interest

- A. During the six-month periods ended June 30, 2024 and 2023, the Group acquired additional shares of the subsidiaries, Woongjin Foods Co., Ltd., etc., through negotiation for a total cash consideration of \$41,208 and \$193,332, respectively. The carrying amounts of non-controlling interest at the acquisition dates were \$93,696 and \$337,867, respectively. This transaction resulted in a decrease in the non-controlling interest by \$93,696 and \$337,867 and an increase in the equity attributable to owners of the parent by \$52,488 and \$144,535 as of June 30, 2024 and 2023, respectively.
- B. During the six-month period ended June 30, 2023, the Group partially disposed some of its shares of the subsidiary, ScinoPharm Taiwan, Ltd., through public market for a total cash consideration of \$43,310. The carrying amount of non-controlling interest at the disposal date was \$23,235 in 2023. This transaction resulted in an increase in the non-controlling interest by \$23,235 and an increase in the equity attributable to owners of the parent by \$20,075 as of June 30, 2023.

C. Based on the above transactions, the details of changes in the Group's capital reserve due to transactions with non-controlling interest for the six-month periods ended June 30, 2024 and 2023 are as follows:

	<u>For the six-month periods ended June 30,</u>	
	<u>2024</u>	<u>2023</u>
Acquisition of non-controlling interest:		
Carrying amount of non-controlling interest acquired	\$ 93,696	\$ 337,867
Consideration paid for acquisition of non-controlling interest	(41,208)	(193,332)
Disposal of non-controlling interest:		
Carrying amount of non-controlling interest disposed	-	(23,235)
Consideration received from disposal of non-controlling interest	-	43,310
Capital reserve - difference between proceeds and carrying amount from acquisition or disposal of subsidiaries	<u>\$ 52,488</u>	<u>\$ 164,610</u>

(35) Supplemental cash flow information

A. Operating activities with partial cash flows:

	<u>For the six-month periods ended June 30,</u>	
	<u>2024</u>	<u>2023</u>
Dividend income	\$ 190,784	\$ 158,551
Cash dividends from investments accounted for under equity method	1,974,308	1,478,108
Less: Ending balance of dividends receivable (recognized as 'Other receivables')	(1,206,215)	(789,206)
Cash dividends received	<u>\$ 958,877</u>	<u>\$ 847,453</u>

B. Investing activities with partial cash flows:

	<u>For the six-month periods ended June 30,</u>	
	<u>2024</u>	<u>2023</u>
(a) Purchase of property, plant and equipment	\$ 13,983,417	\$ 10,797,792
Add: Beginning balance of other payables	3,812,202	3,861,505
Less: Ending balance of other payables	(3,059,027)	(3,016,334)
Capitalization of interest	(2,039)	(340)
Cash paid for acquisition of property, plant and equipment	<u>\$ 14,734,553</u>	<u>\$ 11,642,623</u>

	For the six-month periods ended June 30,	
	2024	2023
(b) Purchase of right-of-use assets	\$ -	\$ -
Add: 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>\$ -</u>	<u>\$ -</u>
(c) Proceeds from disposal of property, plant and equipment	\$ 372,205	\$ 1,041,948
Less: Ending balance of accounts receivable (listed as 'Other receivables')	-	(555,754)
Cash received from disposal of property, plant and equipment	<u>\$ 372,205</u>	<u>\$ 486,194</u>
(d) Proceeds from disposal of right-of-use assets	\$ 9,361	\$ 1,761,235
Less: Ending balance of accounts receivable (listed as 'Other receivables')	-	(1,194,738)
Cash received from disposal of right-of-use assets	<u>\$ 9,361</u>	<u>\$ 566,497</u>
C. Operating and investing activities with no cash flow effect:		
	For the six-month periods ended June 30,	
	2024	2023
(a) Write-off of allowance for doubtful accounts	<u>\$ 13,820</u>	<u>\$ 17,720</u>
(b) Financial assets at amortized cost - non- current reclassified to financial assets at amortized cost - current	<u>\$ 6,174,646</u>	<u>\$ 368,487</u>
(c) Property, plant and equipment reclassified to inventory	<u>\$ 327,676</u>	<u>\$ 362,690</u>
(d) Property, plant and equipment reclassified to investment property	<u>\$ 129,359</u>	<u>\$ 104,637</u>
(e) Right-of-use assets reclassified to property, plant and equipment	<u>\$ 586</u>	<u>\$ 258</u>
(f) Investment property reclassified to right-of-use assets	<u>\$ 486,494</u>	<u>\$ -</u>

	For the six-month periods ended June 30,	
	2024	2023
(g) Investment property reclassified to property, plant and equipment	\$ 12,109,001	\$ 1,112,175
(h) Prepayments for equipment reclassified to property, plant and equipment	\$ 986,072	\$ 917,216
(i) Prepayments for equipment reclassified to investment property	\$ –	\$ 61,002
(j) Prepayments for equipment reclassified to intangible assets	\$ 183	\$ –

D. Financing activities with no cash flow effect:

	For the six-month periods ended June 30,	
	2024	2023
Cash dividends declared but not paid	\$ 17,046,046	\$ 17,898,349

E. In April 2024, the Group sold its 55% equity interest in its subsidiary, Shandong Tongyi Ginza Commercial Co., Ltd., to a non-related party. The transfer of shares was completed in April 2024 and the consideration received for the transaction and the relevant assets and liabilities of the subsidiary are as follows:

	April 22, 2024
Proceeds from disposal of subsidiary	\$ 111,477
Disposal of identifiable assets and assumption of liabilities of subsidiary	
Cash and cash equivalents	22,673
Other current assets	382,566
Other non-current assets	1,441,511
Other current liabilities	(1,140,103)
Other non-current liabilities	(1,060,750)
Non-controlling interest	164,464
Carrying amounts of subsidiary	(189,639)
Adjustment for cumulative translation on disposal of subsidiary	3,030
Effect of foreign exchange rate changes	5,132
Gain on disposal of investments in subsidiary	\$ 292,954

(36) Business combinations

A. On June 11, 2024, the Group acquired 17% equity interest in Kuan-Chan Enterprises Corp. for \$90,692 and obtained control over the entity and its subsidiaries. The equity transaction was completed, and the consideration has been paid.

(a)The following table summarizes the consideration paid for Kuan-Chan Enterprises 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 11, 2024</u>
Cash paid	\$ 90, 692
Fair value of the previously held interest at the acquisition date	154, 501
Fair value of the non-controlling interest	<u>406, 809</u>
	<u>652, 002</u>
Fair value of the identifiable assets acquired and liabilities assumed	
Cash and cash equivalents	75, 154
Other current assets	315, 153
Other non-current assets	980, 993
Other current liabilities	(482, 624)
Other non-current liabilities	(<u>192, 055</u>)
Total identifiable net assets	<u>696, 621</u>
Gain recognized in bargain purchase transaction (listed as “Other income”)	(<u>\$ <u>44, 619</u></u>)

(b)The Group recognized a gain of \$80,116 as a result of measuring at fair value its 34% equity interest in Kuan-Chan Enterprises Corp. held before the business combination.

(c)The operating revenue included in the consolidated statement of comprehensive income for the six-month period ended June 30, 2024 since June 11, 2024 contributed by Kuan-Chan Enterprises Corp. and its subsidiaries was \$136,403. Kuan-Chan Enterprises Corp. and its subsidiaries also contributed profit before income tax of \$5,739 over the same period. Had Kuan-Chan Enterprises Corp. and its subsidiaries been included in the consolidated financial statements from January 1, 2024, the consolidated statement of comprehensive income would show consolidated operating revenue of \$321,027,704 and consolidated profit before income tax of \$22,763,177.

B. 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	(25,783,526)
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 as a result of measuring at fair value its 40% equity interest in Presicarre Corp. held before the business combination.

C. On June 9, 2023, the Group acquired 100% equity interest in The Joen Water Co., Ltd. for KRW 4,318,681 thousand and obtained control over The Joen Water Co., Ltd.. The equity transaction was completed, and the consideration has been paid. 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>

(37) Changes in liabilities from financing activities

	Short-term borrowings	Short-term notes and bills payable	Corporate bonds payable	Long-term borrowings	Lease liabilities	Guarantee deposit received	Total liabilities from financing activities
Balance at January 1, 2024	\$ 34,431,773	\$ 11,293,184	\$ 64,150,000	\$ 42,448,434	\$ 117,078,958	\$ 7,402,235	\$ 276,804,584
Changes in cash flow from financing activities	2,715,770	(6,417,116)	550,000	2,326,381	(9,531,560)	373,505	(9,983,020)
Additions and revaluations of other non-cash items	-	-	-	-	17,473,871	-	17,473,871
Decrease in other non-cash items	-	-	-	-	(2,219,398)	-	(2,219,398)
Effect of combination entity changes	205,000	-	-	133,195	(986,530)	18,126	(630,209)
Impact of changes in foreign exchange rate	-	-	-	2,514	374,396	-	376,910
Changes in other non-cash items	-	-	-	(1,913)	-	-	(1,913)
Balance at June 30, 2024	<u>\$ 37,352,543</u>	<u>\$ 4,876,068</u>	<u>\$ 64,700,000</u>	<u>\$ 44,908,611</u>	<u>\$ 122,189,737</u>	<u>\$ 7,793,866</u>	<u>\$ 281,820,825</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, 2023	\$ 33,263,107	\$ 7,371,738	\$ 51,050,000	\$ 24,136,590	\$ 88,501,939	\$ 6,741,365	\$ 211,064,739
Changes in cash flow from financing activities	19,199,742	(2,245,828)	1,400,000	8,008,486	(6,695,112)	315,213	19,982,501
Additions and revaluations of other non-cash items	-	-	-	-	10,631,909	-	10,631,909
Decrease in other non-cash items	-	-	-	-	(958,540)	-	(958,540)
Effects of business combinations	61,243	-	-	42,778	24,030,967	362,509	24,497,497
Impact of changes in foreign exchange rate	-	-	-	(7,966)	(55,362)	-	(63,328)
Balance at June 30, 2023	<u>\$ 52,524,092</u>	<u>\$ 5,125,910</u>	<u>\$ 52,450,000</u>	<u>\$ 32,179,888</u>	<u>\$ 115,455,801</u>	<u>\$ 7,419,087</u>	<u>\$ 265,154,778</u>

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 Apartment 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
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
Yongji Andre Fruit & Vegetable Juice Co., Ltd.	Associate
Synergy Scientech Corp.	Associate
Prince Utility Co., Ltd.	Associate
Cheng-Shi Construction 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)
Kuan Chan Enterprises Corp.	(Note 3)
Guan-Chan Wholesale and Logistics Corp.	(Note 3)
Guan-Chan International Distribution Corp.	(Note 3)

(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.”).

(Note 3) Originally an associate of the Group and became a subsidiary of the Group after the Group purchased an additional 17% equity interest in Kuan Chan Enterprises Corp. on June 11, 2024.

(2) Significant transactions and balances with related parties

A. Sales

	For the three-month periods ended June 30,	
	2024	2023
Sales of goods:		
— Associates	\$ 2,102,973	\$ 2,520,302
Sales of services:		
— Associates	20,838	21,290
	<u>\$ 2,123,811</u>	<u>\$ 2,541,592</u>

	For the six-month periods ended June 30,	
	2024	2023
Sales of goods:		
— Associates	\$ 4,048,912	\$ 4,954,935
Sales of services:		
— Associates	42,662	42,801
	<u>\$ 4,091,574</u>	<u>\$ 4,997,736</u>

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

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

B. Purchases

	For the three-month periods ended June 30,	
	2024	2023
Purchases of goods:		
— Associates	\$ 2,027,034	\$ 1,702,235

	For the six-month periods ended June 30,	
	2024	2023
Purchases of goods:		
— Associates	\$ 3,786,466	\$ 3,307,641

(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 term from regular suppliers is one month.

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

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

C. Notes and accounts receivable

	June 30, 2024	December 31, 2023	June 30, 2023
Associates	<u>\$ 817,607</u>	<u>\$ 828,130</u>	<u>\$ 891,140</u>

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

	June 30, 2024	December 31, 2023	June 30, 2023
Associates	<u>\$ 414,119</u>	<u>\$ 428,565</u>	<u>\$ 442,387</u>

E. Notes and accounts payable

	June 30, 2024	December 31, 2023	June 30, 2023
Associates	<u>\$ 1,263,987</u>	<u>\$ 1,053,195</u>	<u>\$ 1,140,568</u>

F. Property transactions

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

	For the three-month periods ended June 30,	
	2024	2023
Associates	\$ 783,005	\$ 567,794

	For the six-month periods ended June 30,	
	2024	2023
Associates	\$ 1,363,481	\$ 1,383,718

(b) Acquisition of intangible assets

	For the three-month periods ended June 30,	
	2024	2023
Associates	\$ 22,921	\$ 3,806

	For the six-month periods ended June 30,	
	2024	2023
Associates	\$ 31,220	\$ 23,904

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

	For the three-month periods ended June 30,	
	2024	2023
Associates	\$ -	\$ 194,187

	For the six-month periods ended June 30,	
	2024	2023
Associates	\$ 1,506,324	\$ 196,067

(c) Lease liabilities

	June 30, 2024	December 31, 2023	June 30, 2023
Associates	\$ 2,028,721	\$ 570,647	\$ 628,224
Other related parties	93,487	94,649	93,148
	\$ 2,122,208	\$ 665,296	\$ 721,372

H. Loans to related parties

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

	June 30, 2024	December 31, 2023	June 30, 2023
Associates	\$ 307,636	\$ 308,037	\$ 313,425

(b) Interest income

	For the three-month periods ended June 30,	
	2024	2023
Associates	\$ 4,277	\$ 4,216

	For the six-month periods ended June 30,	
	2024	2023
Associates	\$ 8,569	\$ 8,453

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 June 30,	
	2024	2023
Salaries and other short-term employee benefits	\$ 106,858	\$ 102,224
Service allowance	7,781	7,248
Directors' remuneration and employees' compensation	157,503	149,281
Post-employment benefits	2,250	–
	<u>\$ 274,392</u>	<u>\$ 258,753</u>

	For the six-month periods ended June 30,	
	2024	2023
Salaries and other short-term employee benefits	\$ 218,600	\$ 232,724
Service allowance	15,019	14,334
Directors' remuneration and employees' compensation	312,611	299,712
Post-employment benefits	2,250	–
	<u>\$ 548,480</u>	<u>\$ 546,770</u>

8. PLEDGED ASSETS

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

<u>Assets pledged</u>	<u>June 30, 2024</u>	<u>December 31, 2023</u>	<u>June 30, 2023</u>	<u>Purpose of collateral</u>
Demand deposits and time deposits (Note 1)	\$ 227,640	\$ 221,365	\$ 170,018	Performance guarantees and bank borrowings
Notes receivable	190,441	14,838	-	Bank borrowings
Financial assets at fair value through other comprehensive income - non-current	410,775	-	-	Bank borrowings
Investments accounted for under equity method	1,146,247	1,146,278	1,139,756	Bank borrowings
Land (Note 2)	9,616,547	9,426,620	9,447,253	Performance guarantees, bank borrowings and notes and bills payable
Buildings-net (Note 2)	6,174,198	6,152,229	6,275,320	Performance guarantees, bank borrowings and notes and bills payable
Machinery-net (Note 3)	-	-	19,286	Bank borrowings
Transportation equipment-net (Note 3)	662,747	726,612	764,328	Bank borrowings
Guarantee deposits paid	37,006	1,509,443	48,680	Performance guarantees
	<u>\$ 18,465,601</u>	<u>\$ 19,197,385</u>	<u>\$ 17,864,641</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 \$6,000,000. As of June 30, 2024, the amount contracted but not yet paid amounted to \$4,200,000.

(2) As of June 30, 2024, December 31, 2023 and June 30, 2023, the remaining balance due for construction in progress and prepayments for equipment was \$12,472,869, \$8,675,679, and \$9,657,327, respectively.

(3) As of June 30, 2024, December 31, 2023 and June 30, 2023, the unused letters of credit amounted to \$1,277,303, \$1,442,097, and \$1,715,932, 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 are 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
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. 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) 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 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(10) 'Leasing agreements - lessee'.

10. SIGNIFICANT DISASTER LOSS

None.

11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

None.

12. OTHERS

(1) Capital management

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

(2) Financial instruments

A. Financial instruments by category

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

B. Financial risk management policies

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

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

C. Significant financial risks and degrees of financial risks

(a) Market risk

Foreign exchange risk

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

	June 30, 2024		
(foreign currency: functional currency)	<u>Foreign currency amount (in thousands)</u>	<u>Exchange rate (Note 1)</u>	<u>Book value (Note 2)</u>
<u>Financial assets</u>			
<u>Monetary items</u>			
USD : NTD	\$ 77,941	32.45	\$ 2,529,185
USD : CNY	10,645	7.27	345,430
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD : NTD	29,478	32.45	956,561
USD : CNY	6,158	7.27	199,827

				December 31, 2023		
				Foreign currency amount (in thousands)	Exchange rate (Note 1)	Book value (Note 2)
(foreign currency: functional currency)						
<u>Financial assets</u>						
<u>Monetary items</u>						
USD : NTD	\$	67,915		30.71	\$	2,085,670
USD : CNY		3,956		7.10		121,489
<u>Financial liabilities</u>						
<u>Monetary items</u>						
USD : NTD		27,932		30.71		857,792
USD : CNY		5,633		7.10		172,989
				June 30, 2023		
				Foreign currency amount (in thousands)	Exchange rate (Note 1)	Book value (Note 2)
(foreign currency: functional currency)						
<u>Financial assets</u>						
<u>Monetary items</u>						
USD : NTD	\$	78,278		31.14	\$	2,437,577
USD : CNY		7,202		7.25		224,270
<u>Financial liabilities</u>						
<u>Monetary items</u>						
USD : NTD		36,324		31.14		1,131,129
USD : CNY		14,806		7.25		461,059

(Note 1) Foreign currency vs. Functional currency.

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

- v. Total exchange (loss) gain, including realized and unrealized arising from significant foreign exchange variation on the monetary items held by the Group for the three-month and six-month periods ended June 30, 2024 and 2023 amounted to (\$165,428), \$115,966, (\$87,162) and \$124,919, respectively.
- vi. Foreign exchange risk with respect to USD arises from the exchange gain or loss resulting from foreign currency translation of cash and cash equivalents, accounts receivable, other receivables, borrowings, accounts payable and other payables denominated in USD. As of June 30, 2024 and 2023, if the NTD: USD exchange rate appreciates/depreciates by 5% with all other factors remaining constant, the Group's profit for the six-month periods ended June 30, 2024 and 2023 would increase/decrease by \$78,631 and \$65,322, 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 \$7,280 and \$11,839 for the six-month periods ended June 30, 2024 and 2023, 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 \$54,985 and \$46,296 for the six-month periods ended June 30, 2024 and 2023, 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 \$91,070 and \$88,982, respectively, as a result of other comprehensive income on equity investments classified as at fair value through other comprehensive income.

Cash flow and fair value interest rate risk

- i. The Group's interest rate risk arises from short-term borrowings, long-term borrowings and bonds payable. Borrowings issued at variable rates expose the Group to cash flow interest rate risk which is partially offset by cash and cash equivalents held at variable rate. Borrowings issued at fixed rates expose the Group to fair value interest rate risk.
- ii. The Group's borrowings at variable rate were denominated in NTD, USD and CNY. If interest rates on borrowings had been 0.1% higher/lower with all other variables held constant, post-tax profit would have decreased/increased by \$46,744 and \$46,901 for the six-month periods ended June 30, 2024 and 2023, respectively, mainly as a result of higher/lower interest expense on floating rate borrowings.

(b) Credit risk

- i. Credit risk refers to the risk of financial loss to the Group arising from default by the clients or counterparties of financial instruments on the contract obligations. The main factor is that counterparties could not repay in full the accounts receivable based on the agreed terms, and the contract cash flows of debt instruments stated at amortized cost, at fair value through profit or loss and at fair value through other comprehensive income.

- ii. For bank and financial institutions, only those with high credit rating are accepted. According to the Group's credit policy, each local entity in the Group is responsible for managing and analyzing the credit risk for each of their new clients before standard payment and delivery terms and conditions are offered. Internal risk control assesses the credit quality of the customers, taking into account their financial position, past experience and other factors. The utilization of credit limits is regularly monitored.
- iii. The Group adopts the following assumptions to assess whether there has been a significant increase in credit risk on that instrument since initial recognition:
 - (i) If the contract payments were past due over certain number of days based on the terms, there has been a significant increase in credit risk on that instrument since initial recognition.
 - (ii) If any external credit rating agency rates these bonds as investment grade, the credit risk of these financial assets is low. If the credit rating grade of an investment target degrades two scales, there has been a significant increase in credit risk on that instrument since initial recognition.
- iv. The Group adopts management of credit risk, whereby the default occurs when the contract payments are past due over certain number of days.
- v. The Group classifies customer's accounts receivable in accordance with credit rating of customer, collaterals, credit risk on trade, etc. The Group applies the simplified approach using the provision matrix based on the loss rate methodology to estimate expected credit loss. The Group uses the forecastability of conditions to adjust historical and timely information to assess the default possibility of accounts receivable. Movements in relation to the Group applying the simplified approach to provide loss allowance for notes receivable, accounts receivable and other receivables are as follows:

	For the six-month periods ended June 30,	
	2024	2023
January 1	\$ 442,454	\$ 401,412
Expected credit losses	72,707	6,684
Write-offs	(13,820)	(17,720)
Collection of write-offs	15,206	292
Effect of foreign exchange	5,452	(3,610)
June 30	<u>\$ 521,999</u>	<u>\$ 387,058</u>

- vi. The following indicators are used to determine whether the credit impairment of debt instruments has occurred:
 - (i) It becomes probable that the issuer will enter bankruptcy or other financial reorganization due to their financial difficulties;
 - (ii) The disappearance of an active market for that financial asset because of financial difficulties;
 - (iii) Default or delinquency in interest or principal repayments;
 - (iv) Adverse changes in national or regional economic conditions that are expected to cause a default.

vii. No credit impairment of debt instruments has occurred for the six-month periods ended June 30, 2024 and 2023.

(c) Liquidity risk

- i. Cash flow forecasting is performed in the operating entities of the Group and aggregated by Group treasury. Group treasury monitors rolling forecasts of the Group's liquidity requirements to ensure it has sufficient cash to meet operational needs while maintaining sufficient headroom on its undrawn committed borrowing facilities at all times so that the Group does not breach borrowing limits or covenants (where applicable) on any of its borrowing facilities.
- ii. Surplus cash held by the Group treasury over and above the balance required for working capital management are transferred to the Group treasury. Group treasury invests surplus cash in interest bearing current accounts, time deposits, money market deposits and marketable securities, choosing instruments with appropriate maturities or sufficient liquidity to provide sufficient headroom as determined by the abovementioned forecasts. As of June 30, 2024, December 31, 2023 and June 30, 2023, the position of money market held by the Group is shown in Note 6 for various financial assets, that are expected to readily generate cash flows for managing liquidity risk.
- iii. The table below analyses the Group's non-derivative financial liabilities and net-settled or gross-settled derivative financial liabilities into relevant maturity groupings based on the remaining period at the balance sheet date to the contractual maturity date for non-derivative financial liabilities and to the expected maturity date for derivative financial liabilities. The amounts disclosed in the table are the contractual undiscounted cash flows.

June 30, 2024	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	More than 5 years
Non-derivative financial liabilities				
Short-term borrowings	\$37,352,543	\$ -	\$ -	\$ -
Short-term notes and bills payable	4,876,068	-	-	-
Notes payable (including related parties)	2,325,640	-	-	-
Accounts payable (including related parties)	60,477,366	-	-	-
Other payables	89,067,764	-	-	-
Lease liabilities (current and non-current)	20,292,308	20,369,764	78,320,530	30,123,915
Bonds payable (including current portion) (Note 1)	10,502,140	9,680,195	38,086,765	9,555,150
Long-term borrowings (including current portion) (Note 1)	2,624,512	31,629,380	11,029,122	831,752
Guarantee deposits received (including current portion) (Note 1) (Note 2)	1,535,593	3,467,674	773,487	2,972,197

<u>December 31, 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	\$34,431,773	\$ -	\$ -	\$ -
Short-term notes and bills payable	11,293,184	-	-	-
Notes payable (including related parties)	2,142,614	-	-	-
Accounts payable (including related parties)	60,598,940	-	-	-
Other payables	62,729,962	-	-	-
Lease liabilities (current and non-current)	19,921,867	19,246,151	76,525,003	21,188,439
Bonds payable (including current portion) (Note 1)	8,658,920	10,388,975	40,172,225	7,749,450
Long-term borrowings (including current portion) (Note 1)	2,012,561	22,959,393	18,341,652	234,034
Guarantee deposits received (including current portion) (Note 1) (Note 2)	1,585,484	3,492,254	1,202,455	2,167,072

June 30, 2023	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	More than 5 years
Non-derivative financial liabilities				
Short-term borrowings	\$52,524,092	\$ -	\$ -	\$ -
Short-term notes and bills payable	5,125,910	-	-	-
Notes payable (including related parties)	1,133,910	-	-	-
Accounts payable (including related parties)	54,192,138	-	-	-
Other payables	82,223,158	-	-	-
Lease liabilities (current and non-current)	18,723,747	17,979,797	73,625,326	21,569,167
Bonds payable (including current portion) (Note 1)	5,347,170	10,226,150	32,596,400	6,089,300
Long-term borrowings (including current portion) (Note 1)	1,229,381	15,480,513	16,185,132	-
Guarantee deposits received (including current portion) (Note 1) (Note 2)	1,520,881	2,787,794	778,645	3,140,350

(Note 1) Including principal and interest.

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

June 30, 2024	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	More than 5 years
Derivative financial liabilities				
Forward foreign exchange contracts	\$ 872	\$ -	\$ -	\$ -
December 31, 2023				
Derivative financial liabilities				
Forward foreign exchange contracts	\$ 3,250	\$ -	\$ -	\$ -

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

(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 and beneficiary certificates 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 and equity linked notes is included in Level 2.

Level 3: Unobservable inputs for the asset or liability. The fair value of the Group's investment in equity, structured notes 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(12), 'Investment property, net'.

C. Financial assets and financial liabilities not measured at fair value including the carrying amounts of cash and cash equivalents, financial assets at amortized cost (including current and non-current portion), notes receivable (including related parties), accounts receivable (including related parties), other receivables, guarantee deposits paid, short-term borrowings, short-term notes and bills payable, notes payable (including related parties), accounts payable (including related parties), other payables, corporate bonds payable (including current portion), long-term borrowings (including current portion), and guarantee deposits received are approximate to their fair values.

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

<u>June 30, 2024</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>Assets</u>				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss:				
Forward foreign exchange contracts	\$ -	\$ 624	\$ -	\$ 624
Equity securities	1,009,571	-	1,739,687	2,749,258
Beneficiary certificates	3,022,205	-	6,071,156	9,093,361
Structured notes	-	-	7,251,603	7,251,603
Convertible bonds	-	-	811,250	811,250
	<u>4,031,776</u>	<u>624</u>	<u>15,873,696</u>	<u>19,906,096</u>
Financial assets at fair value through other comprehensive income:				
Equity securities	3,514,998	-	1,038,502	4,553,500
Beneficiary certificates	-	-	599,366	599,366
	<u>3,514,998</u>	<u>-</u>	<u>1,637,868</u>	<u>5,152,866</u>
	<u>\$ 7,546,774</u>	<u>\$ 624</u>	<u>\$17,511,564</u>	<u>\$25,058,962</u>
<u>Liabilities</u>				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss:				
Forward foreign exchange contracts	<u>\$ -</u>	<u>\$ 872</u>	<u>\$ -</u>	<u>\$ 872</u>

<u>December 31, 2023</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	\$ -	\$ 8,304	\$ -	\$ 8,304
Equity securities	742,380	-	1,722,033	2,464,413
Beneficiary certificates	1,914,615	-	5,647,968	7,562,583
Structured notes	-	-	<u>7,000,227</u>	<u>7,000,227</u>
	<u>2,656,995</u>	<u>8,304</u>	<u>14,370,228</u>	<u>17,035,527</u>
Financial assets at fair value through other comprehensive income:				
Equity securities	3,473,981	-	1,043,454	4,517,435
Beneficiary certificates	-	-	<u>717,258</u>	<u>717,258</u>
	<u>3,473,981</u>	-	<u>1,760,712</u>	<u>5,234,693</u>
	<u>\$ 6,130,976</u>	<u>\$ 8,304</u>	<u>\$16,130,940</u>	<u>\$22,270,220</u>
Liabilities				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss:				
Forward foreign exchange contracts	\$ -	\$ 3,250	\$ -	\$ 3,250

June 30, 2023	Level 1	Level 2	Level 3	Total
Assets				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss:				
Forward foreign exchange contracts	\$ -	\$ 16,833	\$ -	\$ 16,833
Equity securities	659,138	-	1,655,673	2,314,811
Beneficiary certificates	1,970,646	-	5,552,585	7,523,231
Structured notes	-	-	6,621,029	6,621,029
Equity linked notes	-	189,868	-	189,868
	<u>2,629,784</u>	<u>206,701</u>	<u>13,829,287</u>	<u>16,665,772</u>
Financial assets at fair value through other comprehensive income:				
Equity securities	3,429,857	-	1,019,264	4,449,121
Beneficiary certificates	-	-	709,869	709,869
	<u>3,429,857</u>	<u>-</u>	<u>1,729,133</u>	<u>5,158,990</u>
	<u>\$ 6,059,641</u>	<u>\$ 206,701</u>	<u>\$15,558,420</u>	<u>\$21,824,762</u>
Liabilities				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss:				
Forward foreign exchange contracts	\$ -	\$ 2,408	\$ -	\$ 2,408

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 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.
 - (f) The Group takes into account adjustments for credit risks to measure the fair value of financial and non-financial instruments to reflect credit risk of the counterparty and the Group's credit quality.
- F. For the six-month periods ended June 30, 2024 and 2023, there was no transfer between Level 1 and Level 2.

G. The following chart is the movement of level 3 for the six-month periods ended June 30, 2024 and 2023:

	Equity	Debt	Beneficiary	Structured	Total
For the six-month period ended June 30, 2024	securities	securities	certificates	notes	
Balance at January 1	\$ 2,765,487	\$ -	\$ 6,365,226	\$ 7,000,227	\$ 16,130,940
Acquisitions	108,000	811,250	359,228	3,125,652	4,404,130
Disposals	(125,001)	-	(307,405)	(3,125,652)	(3,558,058)
Gains (losses) recognized in profit or loss	15,540	-	(123,347)	23,836	(83,971)
(Losses) gains recognized in other comprehensive income or loss	(20,611)	-	19,885	-	(726)
Transfer to Level 1	(45,000)	-	-	-	(45,000)
Net currency exchange difference	79,774	-	356,935	227,540	664,249
Balance at June 30	<u>\$ 2,778,189</u>	<u>\$ 811,250</u>	<u>\$ 6,670,522</u>	<u>\$ 7,251,603</u>	<u>\$ 17,511,564</u>
	Equity	Debt	Beneficiary	Structured	Total
For the six-month period ended June 30, 2023	securities	securities	certificates	notes	
Balance at January 1	\$ 2,730,797	\$ -	\$ 5,964,444	\$ 4,530,018	\$ 13,225,259
Acquisitions	205,575	-	484,707	2,159,375	2,849,657
Disposals	(300,156)	-	(121,790)	-	(421,946)
Gains (losses) recognized in profit or loss	53,736	-	(151,252)	93,068	(4,448)
(Losses) gains recognized in other comprehensive income or loss	(31,982)	-	3,449	-	(28,533)
Net currency exchange difference	16,967	-	82,896	(161,432)	(61,569)
Balance at June 30	<u>\$ 2,674,937</u>	<u>\$ -</u>	<u>\$ 6,262,454</u>	<u>\$ 6,621,029</u>	<u>\$ 15,558,420</u>

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

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

	Fair value			Valuation technique	Significant unobservable input	Range (weighted average)			Relationship of input to fair value
	June 30, 2024	December 31, 2023	June 30, 2023			June 30, 2024	December 31, 2023	June 30, 2023	
Non-derivative equity instrument:									
Unlisted shares	\$ 2,778,189	\$ 2,765,487	\$ 2,674,937	Market comparable companies	Price to book ratio and price-earnings ratio multiplier	8.54~14.85	8.54~14.85	1.29~1.68	The higher the multiplier, the higher the fair value
				Net asset value	Not applicable				Not applicable
Beneficiary certificates	6,670,522	6,365,226	6,262,454	Net asset value	Not applicable				Not applicable
Structured notes	7,251,603	7,000,227	6,621,029	Discounted cash flow	Expected return rate	1.45~4.50	1.50~4.50	1.59~4.70	The higher the multiplier, the higher the fair value
Hybrid instrument:									
Convertible Bonds	811,250	-	-	Net asset value	Not applicable				Not applicable

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

			For the six-month periods ended June 30,							
			2024				2023			
			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%	\$ -	\$ -	\$ 25,380	(\$ 23,760)	\$ -	\$ -	\$ 25,920	(\$ 25,920)
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%	\$ 10,627	(\$ 10,627)	\$ -	\$ -	\$ 10,146	(\$ 10,146)	\$ -	\$ -
Hybrid instrument	Not applicable	—	Not applicable		Not applicable		Not applicable		Not applicable	

13. SUPPLEMENTARY DISCLOSURES

According to the current regulatory requirements, the Group is only required to disclose the information for the six-month period ended June 30, 2024.

(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: None.
- 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 6.
- H. Receivables from related parties reaching \$100 million or 20% of paid-in capital or more: Refer to table 7.
- 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 8.
- J. Significant inter-company transactions during the reporting period: Refer to table 9.

(2) Information on investees

Names, locations and other information of investee companies (excluding investees in Mainland China): Refer to table 10.

(3) Information on investments in Mainland China

- A. Basic information: Refer to table 11.
- 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 12.

14. SEGMENT INFORMATION

(1) General information

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

(2) Segment Information

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

	For the six-month period ended June 30, 2024					
	Feeds	Foods	General Investments	Convenience Stores	Circulation	Distribution
Revenue from external customers	\$ 8,865,299	\$ 82,214,698	\$ -	\$ 97,813,466	\$ 86,020,033	\$ 726,029
Revenue from internal customers	895,439	21,162,630	-	4,051,037	2,321,061	9,704,992
Segment revenue	<u>\$ 9,760,738</u>	<u>\$103,377,328</u>	<u>\$ -</u>	<u>\$ 101,864,503</u>	<u>\$ 88,341,094</u>	<u>\$ 10,431,021</u>
Segment income	<u>\$ 284,329</u>	<u>\$ 6,403,248</u>	<u>(\$ 119,651)</u>	<u>\$ 3,649,329</u>	<u>\$ 2,820,703</u>	<u>\$ 648,765</u>
Segment assets	<u>\$13,353,060</u>	<u>\$ 92,447,894</u>	<u>\$ 31,149,309</u>	<u>\$ 122,418,443</u>	<u>\$158,380,670</u>	<u>\$ 37,952,931</u>
	For the six-month period ended June 30, 2024					
	Packaging and Containers	Leisure Business Development	Pharmaceuticals	Others	Adjustment and Elimination	Consolidated
Revenue from external customers	\$12,430,741	\$ 1,676,230	\$ 1,645,585	\$ 29,484,137	\$ -	\$ 320,876,218
Revenue from internal customers	13,774,951	341,489	277,802	17,015,013	(69,544,414)	-
Segment revenue	<u>\$26,205,692</u>	<u>\$ 2,017,719</u>	<u>\$ 1,923,387</u>	<u>\$ 46,499,150</u>	<u>(\$ 69,544,414)</u>	<u>\$ 320,876,218</u>
Segment income	<u>\$ 1,251,237</u>	<u>\$ 176,079</u>	<u>\$ 242,213</u>	<u>\$ 1,495,143</u>	<u>\$ 978,937</u>	<u>\$ 17,830,332</u>
Segment assets	<u>\$36,459,391</u>	<u>\$ 21,433,163</u>	<u>\$ 12,052,656</u>	<u>\$ 97,243,349</u>		<u>\$ 622,890,866</u>

For the six-month period ended June 30, 2023

	<u>Feeds</u>	<u>Foods</u>	<u>General Investments</u>	<u>Convenience Stores</u>	<u>Circulation</u>	<u>Distribution</u>
Revenue from external customers	\$ 9,488,131	\$ 78,904,047	\$ –	\$ 91,702,296	\$ 44,392,502	\$ 679,371
Revenue from internal customers	<u>835,063</u>	<u>19,847,855</u>	<u>–</u>	<u>4,216,409</u>	<u>1,698,533</u>	<u>9,290,339</u>
Segment revenue	<u>\$10,323,194</u>	<u>\$ 98,751,902</u>	<u>\$ –</u>	<u>\$ 95,918,705</u>	<u>\$ 46,091,035</u>	<u>\$ 9,969,710</u>
Segment income	<u>\$ 380,228</u>	<u>\$ 3,878,702</u>	<u>(\$ 102,615)</u>	<u>\$ 3,429,946</u>	<u>\$ 2,440,859</u>	<u>\$ 636,215</u>
Segment assets	<u>\$13,055,685</u>	<u>\$ 90,404,831</u>	<u>\$ 30,575,138</u>	<u>\$ 110,677,485</u>	<u>\$140,694,283</u>	<u>\$ 32,416,198</u>

For the six-month period ended June 30, 2023

	<u>Packaging and Containers</u>	<u>Leisure Business Development</u>	<u>Pharmaceuticals</u>	<u>Others</u>	<u>Adjustment and Elimination</u>	<u>Consolidated</u>
Revenue from external customers	\$10,673,091	\$ 1,634,648	\$ 1,403,331	\$ 29,924,633	\$ –	\$ 268,802,050
Revenue from internal customers	<u>13,860,383</u>	<u>496,799</u>	<u>209,178</u>	<u>14,319,847</u>	<u>(64,774,406)</u>	<u>–</u>
Segment revenue	<u>\$24,533,474</u>	<u>\$ 2,131,447</u>	<u>\$ 1,612,509</u>	<u>\$ 44,244,480</u>	<u>(\$ 64,774,406)</u>	<u>\$ 268,802,050</u>
Segment income	<u>\$ 1,049,811</u>	<u>\$ 274,036</u>	<u>\$ 104,488</u>	<u>\$ 1,609,624</u>	<u>\$ 937,536</u>	<u>\$ 14,638,830</u>
Segment assets	<u>\$33,944,376</u>	<u>\$ 20,905,918</u>	<u>\$ 11,891,722</u>	<u>\$ 98,107,860</u>		<u>\$ 582,673,496</u>

When the chief operating decision-maker evaluates the performance of operating segments and makes decisions on resource distributions, the performance of individual entities is also taken into consideration. When the Company's performance is reviewed individually, revenue from external customers and segment income for the six-month period ended June 30, 2024 accounted for 20% and 22% of the feeds segment and 22% and 18% of the foods segment, respectively. Revenue from external customers and segment income for the six-month period ended June 30, 2023 accounted for 20% and 7% of the feeds segment and 23% and 20% of the foods segment, respectively.

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

A. Sales between segments are carried out at arm's length. The revenue from external customers reported to the chief operating decision-maker is measured in a manner consistent with that in the consolidated statement of comprehensive income. A reconciliation of reportable segment income or loss to income before tax for the six-month periods ended June 30, 2024 and 2023 is provided as follows:

	For the six-month periods ended June 30,	
	2024	2023
Income of reportable segments	\$ 15,356,252	\$ 12,091,670
Income of other operating segments	1,495,143	1,609,624
Elimination of intersegment transactions	978,937	937,536
Interest income	2,345,026	2,244,807
Other income	2,847,998	2,537,370
Other gains and losses	(206,646)	12,129,559
Finance costs	(2,049,501)	(1,535,908)
Investment income	1,970,798	1,251,788
Income before income tax	<u>\$ 22,738,007</u>	<u>\$ 31,266,446</u>

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

	June 30, 2024	June 30, 2023
	<u>\$ 525,647,517</u>	<u>\$ 484,565,636</u>
Assets of reportable segments		
Assets of other operating segments	97,243,349	98,107,860
Investments accounted for under equity method	28,247,162	26,698,027
Unallocated items	37,516,780	36,729,359
Total assets	<u>\$ 688,654,808</u>	<u>\$ 646,100,882</u>

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Loans to others

For the six-month period ended June 30, 2024

Table 1

Expressed in thousands of NTD

Number	Financing Company	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 18)	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 Foodstuff (BVI) Holdings Ltd.	Other receivables	Y	\$ 6,490,000	\$ 6,490,000	\$ 1,267,822	—	2	\$ -	Additional operating capital	\$ -	—	\$ -	\$ -	155,061,281	\$ 155,061,281	(Note 2)
1	Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	Other receivables	Y	6,490,000	6,490,000	8,762	—	2	-	Additional operating capital	-	—	-	-	155,061,281	155,061,281	(Note 2)
1	Cayman President Holdings Ltd.	Kai Yu (BVI) Investment Co., Ltd.	Other receivables	Y	6,490,000	6,490,000	-	—	2	-	Additional operating capital	-	—	-	-	155,061,281	155,061,281	(Note 2)
1	Cayman President Holdings Ltd.	Uni-President Assets Holdings Ltd.	Other receivables	Y	649,000	649,000	-	—	2	-	Additional operating capital	-	—	-	-	155,061,281	155,061,281	(Note 2)
1	Cayman President Holdings Ltd.	Uni-President (Singapore) Pte. Ltd.	Other receivables	Y	649,000	649,000	-	—	2	-	Additional operating capital	-	—	-	-	155,061,281	155,061,281	(Note 2)
2	Kai Yu Investment Co., Ltd.	Uni-President Express Corp.	Other receivables	Y	1,200,000	1,200,000	432,000	2.22~2.23	2	-	Additional operating capital	-	—	-	-	5,693,130	5,693,130	(Note 3)
2	Kai Yu Investment Co., Ltd.	Tone Sang Construction Corp.	Other receivables	Y	1,000,000	700,000	220,000	2.09~2.22	2	-	Additional operating capital	-	—	-	-	5,693,130	5,693,130	(Note 3)
2	Kai Yu Investment Co., Ltd.	Kai Nan Investment Co., Ltd.	Other receivables	Y	350,000	350,000	11,900	2.22	2	-	Additional operating capital	-	—	-	-	5,693,130	5,693,130	(Note 3)
2	Kai Yu Investment Co., Ltd.	Tung Ho Development Corp.	Other receivables	Y	300,000	300,000	100,000	2.09~2.22	2	-	Additional operating capital	-	—	-	-	5,693,130	5,693,130	(Note 3)
2	Kai Yu Investment Co., Ltd.	Kai Ya Food Co., Ltd.	Other receivables	Y	300,000	300,000	-	—	2	-	Additional operating capital	-	—	-	-	5,693,130	5,693,130	(Note 3)
2	Kai Yu Investment Co., Ltd.	Uni-President Organics Corp.	Other receivables	Y	100,000	100,000	23,000	2.22	2	-	Additional operating capital	-	—	-	-	5,693,130	5,693,130	(Note 3)
2	Kai Yu Investment Co., Ltd.	Uni-President Glass Industrial Co., Ltd.	Other receivables	Y	50,000	50,000	-	2.09	2	-	Additional operating capital	-	—	-	-	5,693,130	5,693,130	(Note 3)
2	Kai Yu Investment Co., Ltd.	President Professional Baseball Team Corp.	Other receivables	Y	30,000	30,000	30,000	2.22	2	-	Additional operating capital	-	—	-	-	5,693,130	5,693,130	(Note 3)
3	Presco Netmarketing Inc.	Tone Sang Construction Corp.	Other receivables	Y	200,000	200,000	-	1.80	2	-	Additional operating capital	-	—	-	-	263,423	263,423	(Note 3)
4	President Fair Development Corp.	President Century Corp.	Other receivables	Y	86,000	86,000	84,000	1.89~2.02	2	-	Additional operating capital	-	—	-	-	500,000	4,421,390	(Note 14)
5	Uni-President Dream Parks Corp.	President Professional Baseball Team Corp.	Other receivables	Y	40,000	40,000	40,000	1.77~1.89	2	-	Additional operating capital	-	—	-	-	44,594	44,594	(Note 4)
6	President International Development Corp.	President Property Corp.	Other receivables	Y	500,000	500,000	-	—	2	-	Additional operating capital	-	—	-	-	500,000	5,869,760	(Note 5)

Number	Financing Company	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 18)	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				
6	President International Development Corp.	President Life Sciences Co., Ltd.	Other receivables	Y	\$ 60,000	\$ 60,000	\$ -	-	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 500,000	\$ 5,869,760	(Note 5)
7	Ton Yu Investment Inc.	President Property Corp.	Other receivables	Y	150,000	150,000	127,000	1.84~1.85	2	-	Additional operating capital	-	-	-	264,122	264,122	(Note 7)
7	Ton Yu Investment Inc.	President Life Sciences Co., Ltd.	Other receivables	Y	60,000	60,000	54,200	1.74~1.85	2	-	Additional operating capital	-	-	-	264,122	264,122	(Note 7)
8	President Pharmaceutical Corp.	President Being Corp.	Other receivables	Y	48,000	48,000	48,000	1.46~1.76	2	-	Additional operating capital	-	-	-	291,128	291,128	(Note 15)
9	Shanghai President Logistic Co., Ltd.	President Chain Store (Zhejiang) Ltd.	Other receivables	Y	44,652	44,652	-	-	2	-	Investment and Additional operating capital	-	-	-	277,584	277,584	(Note 15)
10	President Chain Store (Taizhou) Ltd.	President Chain Store (Zhejiang) Ltd.	Other receivables	Y	44,652	44,652	-	-	2	-	Investment and Additional operating capital	-	-	-	199,666	199,666	(Note 15)
11	President Chain Store (Shanghai) Ltd.	President Chain Store (Zhejiang) Ltd.	Other receivables	Y	44,652	44,652	-	-	2	-	Investment and Additional operating capital	-	-	-	50,000	58,284	(Note 17)
12	Uni-President China Holdings Ltd.	Uni-President Asia Holdings Ltd.	Other receivables	Y	649,000	649,000	-	-	2	-	Additional operating capital	-	-	-	5,975,508	23,902,033	(Note 9)
12	Uni-President China Holdings Ltd.	Beijing President Enterprises Drinks Co., Ltd.	Other receivables	Y	324,500	324,500	-	-	2	-	Additional operating capital	-	-	-	5,975,508	23,902,033	(Note 9)
12	Uni-President China Holdings Ltd.	Chengdu President Enterprises Food Co., Ltd.	Other receivables	Y	324,500	324,500	-	-	2	-	Additional operating capital	-	-	-	5,975,508	23,902,033	(Note 9)
12	Uni-President China Holdings Ltd.	Zhengzhou President Enterprises Co., Ltd.	Other receivables	Y	324,500	324,500	-	-	2	-	Additional operating capital	-	-	-	5,975,508	23,902,033	(Note 9)
12	Uni-President China Holdings Ltd.	Guangzhou President Enterprises Co., Ltd.	Other receivables	Y	324,500	324,500	-	-	2	-	Additional operating capital	-	-	-	5,975,508	23,902,033	(Note 9)
12	Uni-President China Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	Other receivables	Y	56,788	56,788	-	-	2	-	Additional operating capital	-	-	-	5,975,508	23,902,033	(Note 9)
13	Kai Yu (BVI) Investment Co., Ltd.	Cayman President Holdings Ltd.	Other receivables	Y	6,490,000	6,490,000	772,310	-	2	-	Additional operating capital	-	-	-	27,400,806	27,400,806	(Note 10)
13	Kai Yu (BVI) Investment Co., Ltd.	Uni-President Southeast Asia Holdings Ltd.	Other receivables	Y	3,245,000	3,245,000	-	-	2	-	Additional operating capital	-	-	-	27,400,806	27,400,806	(Note 10)
13	Kai Yu (BVI) Investment Co., Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	Other receivables	Y	3,245,000	3,245,000	-	-	2	-	Additional operating capital	-	-	-	27,400,806	27,400,806	(Note 10)
13	Kai Yu (BVI) Investment Co., Ltd.	Uni-President Assets Holdings Ltd.	Other receivables	Y	649,000	649,000	-	-	2	-	Additional operating capital	-	-	-	27,400,806	27,400,806	(Note 10)
13	Kai Yu (BVI) Investment Co., Ltd.	Uni-President (Singapore) Pte. Ltd.	Other receivables	Y	649,000	649,000	-	-	2	-	Additional operating capital	-	-	-	27,400,806	27,400,806	(Note 10)

Number	Financing Company	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 18)	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
14	Tait Marketing & Distribution Co., Ltd.	Tone Sang Construction Corp.	Other receivables	Y	\$ 200,000	\$ 200,000	\$ 200,000	1.77~1.92	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ -	459,677	\$ 459,677	(Note 6)
14	Tait Marketing & Distribution Co., Ltd.	President Professional Baseball Team Corp.	Other receivables	Y	30,000	-	-	1.77	2	-	Additional operating capital	-	-	-	-	459,677	459,677	(Note 6)
15	Chengdu Ton Yi Industrial Packing Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	290,238	290,238	290,238	3.12~3.32	2	-	Additional operating capital	-	-	-	-	448,131	448,131	(Note 12)
16	Ton Yi (China) Investment Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	803,737	803,737	802,844	3.12~3.32	2	-	Additional operating capital	-	-	-	-	2,713,473	5,426,946	(Note 12)
16	Ton Yi (China) Investment Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	759,085	602,803	593,873	3.12~3.32	2	-	Additional operating capital	-	-	-	-	13,567,365	13,567,365	(Note 12)
16	Ton Yi (China) Investment Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	312,564	223,260	89,304	3.12~3.32	2	-	Additional operating capital	-	-	-	-	13,567,365	13,567,365	(Note 12)
16	Ton Yi (China) Investment Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	Other receivables	Y	133,956	133,956	44,652	3.12	2	-	Additional operating capital	-	-	-	-	13,567,365	13,567,365	(Note 12)
16	Ton Yi (China) Investment Co., Ltd.	Tian Jin Ton Yi Industrial Co., Ltd.	Other receivables	Y	133,956	133,956	-	-	2	-	Additional operating capital	-	-	-	-	13,567,365	13,567,365	(Note 12)
16	Ton Yi (China) Investment Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	133,956	133,956	-	-	2	-	Additional operating capital	-	-	-	-	13,567,365	13,567,365	(Note 12)
16	Ton Yi (China) Investment Co., Ltd.	Sichuan Ton Yi Industrial Co., Ltd.	Other receivables	Y	133,956	133,956	-	-	2	-	Additional operating capital	-	-	-	-	13,567,365	13,567,365	(Note 12)
16	Ton Yi (China) Investment Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	Other receivables	Y	133,956	133,956	-	-	2	-	Additional operating capital	-	-	-	-	13,567,365	13,567,365	(Note 12)
16	Ton Yi (China) Investment Co., Ltd.	Zhanjiang Ton Yi Industrial Co., Ltd.	Other receivables	Y	133,956	133,956	-	-	2	-	Additional operating capital	-	-	-	-	13,567,365	13,567,365	(Note 12)
16	Ton Yi (China) Investment Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	133,956	133,956	-	-	2	-	Additional operating capital	-	-	-	-	13,567,365	13,567,365	(Note 12)
16	Ton Yi (China) Investment Co., Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	Other receivables	Y	133,956	133,956	-	-	2	-	Additional operating capital	-	-	-	-	13,567,365	13,567,365	(Note 12)
16	Ton Yi (China) Investment Co., Ltd.	Wuxi Ton Yi Daiwa Industrial Co., Ltd.	Other receivables	Y	89,304	89,304	44,651	3.12	2	-	Additional operating capital	-	-	-	-	2,713,473	5,426,946	(Note 12)
17	Taizhou Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	267,912	178,608	178,608	3.12~3.32	2	-	Additional operating capital	-	-	-	-	1,655,588	1,655,588	(Note 12)
17	Taizhou Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	245,586	245,586	111,630	3.12~3.22	2	-	Additional operating capital	-	-	-	-	331,118	662,235	(Note 12)
17	Taizhou Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Daiwa Industrial Co., Ltd.	Other receivables	Y	178,608	66,978	-	3.32	2	-	Additional operating capital	-	-	-	-	331,118	662,235	(Note 12)
17	Taizhou Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	133,956	133,956	-	-	2	-	Additional operating capital	-	-	-	-	1,655,588	1,655,588	(Note 12)
18	Zhangzhou Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	133,956	133,956	35,722	2.62	2	-	Additional operating capital	-	-	-	-	2,002,740	2,002,740	(Note 12)

Number	Financing Company	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 18)	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				
18	Zhangzhou Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	\$ 133,956	\$ 133,956	\$ 133,956	3.12	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 400,548	\$ 801,096	(Note 12)
19	Kunshan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	357,217	223,260	223,260	3.12~3.32	2	-	Additional operating capital	-	-	-	1,087,542	1,087,542	(Note 12)
19	Kunshan Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	133,956	133,956	133,956	3.12~3.32	2	-	Additional operating capital	-	-	-	217,508	435,017	(Note 12)
19	Kunshan Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	133,956	133,956	133,063	2.62	2	-	Additional operating capital	-	-	-	1,087,542	1,087,542	(Note 12)
20	Beijing Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	200,934	200,934	200,934	3.12~3.22	2	-	Additional operating capital	-	-	-	1,054,600	1,054,600	(Note 12)
20	Beijing Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	200,934	200,934	200,934	3.12	2	-	Additional operating capital	-	-	-	210,920	421,840	(Note 12)
20	Beijing Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	133,956	133,956	-	-	2	-	Additional operating capital	-	-	-	1,054,600	1,054,600	(Note 12)
20	Beijing Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	111,630	111,630	111,630	3.12	2	-	Additional operating capital	-	-	-	1,054,600	1,054,600	(Note 12)
20	Beijing Ton Yi Industrial Co., Ltd.	Tian Jin Ton Yi Industrial Co., Ltd.	Other receivables	Y	89,304	89,304	89,304	3.22	2	-	Additional operating capital	-	-	-	1,054,600	1,054,600	(Note 12)
21	Tian Jin Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	133,956	133,956	-	-	2	-	Additional operating capital	-	-	-	441,147	441,147	(Note 12)
22	Huizhou Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	133,956	133,956	-	-	2	-	Additional operating capital	-	-	-	1,403,957	1,403,957	(Note 12)
23	Chengdu Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	133,956	133,956	-	-	2	-	Additional operating capital	-	-	-	1,490,479	1,490,479	(Note 12)
24	Sichuan Ton Yi Industrial Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	Other receivables	Y	401,869	133,956	133,956	3.12~3.32	2	-	Additional operating capital	-	-	-	1,413,112	1,413,112	(Note 12)
24	Sichuan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Daiwa Industrial Co., Ltd.	Other receivables	Y	178,608	178,608	178,608	3.12~3.32	2	-	Additional operating capital	-	-	-	282,622	565,245	(Note 12)
24	Sichuan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	156,282	156,282	156,282	3.12	2	-	Additional operating capital	-	-	-	1,413,112	1,413,112	(Note 12)
24	Sichuan Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	133,956	133,956	22,326	2.62	2	-	Additional operating capital	-	-	-	1,413,112	1,413,112	(Note 12)
24	Sichuan Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	66,978	66,978	66,978	3.12	2	-	Additional operating capital	-	-	-	282,622	565,245	(Note 12)
25	Zhanjiang Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	491,173	334,891	334,891	3.12~3.32	2	-	Additional operating capital	-	-	-	979,153	979,153	(Note 12)
25	Zhanjiang Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	133,956	133,956	22,326	2.62	2	-	Additional operating capital	-	-	-	979,153	979,153	(Note 12)
26	Jiangsu Ton Yi Tinplate Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	401,869	267,912	133,956	3.12~3.32	2	-	Additional operating capital	-	-	-	438,473	876,946	(Note 12)

Number	Financing Company	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 18)	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
26	Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Ton Yi Daiwa Industrial Co., Ltd.	Other receivables	Y	\$ 200,934	\$ 200,934	\$ 200,934	3.12	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ -	438,473	\$ 876,946	(Note 12)
26	Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	156,282	156,282	156,282	3.12~3.32	2	-	Additional operating capital	-	-	-	-	438,473	876,946	(Note 12)
27	Wuhan President Packaging Ind. Corp.	ShangHai President Packaging Ind., Corp.	Other receivables	Y	44,652	44,652	-	3.25	2	-	Additional operating capital	-	-	-	-	186,977	186,977	(Note 3)
28	Changsha President Packaging Ind. Corp.	ShangHai President Packaging Ind., Corp.	Other receivables	Y	26,791	26,791	-	3.25	2	-	Additional operating capital	-	-	-	-	33,099	33,099	(Note 3)
29	Uni-President Enterprises (China) Investment Corp.	Uni-President China Holdings Ltd.	Other receivables	Y	4,465,207	4,465,207	2,902,385	3.00	2	-	Additional operating capital	-	-	-	-	60,549,495	60,549,495	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (TianJin) Co., Ltd	Other receivables	Y	2,232,604	2,232,604	1,169,244	3.00	2	-	Additional operating capital	-	-	-	-	60,549,495	60,549,495	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	President Trading (Kunshan) Co., Ltd.	Other receivables	Y	2,232,604	2,232,604	910,400	3.00	2	-	Additional operating capital	-	-	-	-	60,549,495	60,549,495	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Beijing President Enterprises Drinks Co., Ltd.	Other receivables	Y	2,232,604	2,232,604	555,839	3.00	2	-	Additional operating capital	-	-	-	-	60,549,495	60,549,495	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Uni-President Shanghai Managment Consulting Co., Ltd.	Other receivables	Y	2,009,343	2,009,343	1,063,139	3.00	2	-	Additional operating capital	-	-	-	-	60,549,495	60,549,495	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Shijiazhuang President Enterprises Co., Ltd.	Other receivables	Y	2,009,343	2,009,343	390,557	3.00	2	-	Additional operating capital	-	-	-	-	60,549,495	60,549,495	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Shanxi President Enterprises Co., Ltd.	Other receivables	Y	1,786,083	1,786,083	966,774	3.00	2	-	Additional operating capital	-	-	-	-	60,549,495	60,549,495	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	President Enterprises (Inner Mongolia) Co., Ltd.	Other receivables	Y	1,339,562	1,339,562	556,108	3.00	2	-	Additional operating capital	-	-	-	-	60,549,495	60,549,495	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Chengdu President Enterprises Food Co., Ltd.	Other receivables	Y	1,339,562	1,339,562	206,091	3.00	2	-	Additional operating capital	-	-	-	-	60,549,495	60,549,495	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Hutubi) Tomato Products Technology Co., Ltd.	Other receivables	Y	1,339,562	1,339,562	136,194	3.00	2	-	Additional operating capital	-	-	-	-	60,549,495	60,549,495	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Jiangsu President Enterprises Co., Ltd.	Other receivables	Y	1,339,562	1,339,562	63,108	3.00	2	-	Additional operating capital	-	-	-	-	60,549,495	60,549,495	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Other receivables	Y	1,339,562	1,339,562	15,479	3.00	2	-	Additional operating capital	-	-	-	-	60,549,495	60,549,495	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Other receivables	Y	1,116,302	1,116,302	200,184	3.00	2	-	Additional operating capital	-	-	-	-	60,549,495	60,549,495	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Shaanxi President Enterprises Co., Ltd.	Other receivables	Y	1,116,302	1,116,302	92,038	3.00	2	-	Additional operating capital	-	-	-	-	60,549,495	60,549,495	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Baiyin President Enterprises Co., Ltd.	Other receivables	Y	893,041	893,041	686,237	3.00	2	-	Additional operating capital	-	-	-	-	60,549,495	60,549,495	(Note 2)

Number	Financing Company	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 18)	Actual amount drawn down	Interest rate	Nature for financing (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts		Assets pledged	Loan limit per entity	Maximum amount available for loan	Note
												Item	Value				
29	Uni-President Enterprises (China) Investment Corp.	Harbin President Enterprises Co., Ltd.	Other receivables	Y	\$ 893,041	\$ 893,041	\$ 609,085	3.00	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 60,549,495	\$ 60,549,495	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Changchun President Enterprises Co., Ltd.	Other receivables	Y	893,041	893,041	312,613	3.00	2	-	Additional operating capital	-	-	-	60,549,495	60,549,495	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Xuzhou President Enterprises Co., Ltd.	Other receivables	Y	893,041	893,041	-	3.00	2	-	Additional operating capital	-	-	-	60,549,495	60,549,495	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Kunshan President Enterprises Food Co., Ltd.	Other receivables	Y	893,041	893,041	-	3.00	2	-	Additional operating capital	-	-	-	60,549,495	60,549,495	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Zhengzhou President Enterprises Co., Ltd.	Other receivables	Y	446,521	446,521	279,152	3.00	2	-	Additional operating capital	-	-	-	60,549,495	60,549,495	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Wuhan President Enterprises Food Co., Ltd.	Other receivables	Y	446,521	446,521	210,462	3.00	2	-	Additional operating capital	-	-	-	60,549,495	60,549,495	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Hangzhou President Enterprises Co., Ltd.	Other receivables	Y	446,521	446,521	63,504	3.00	2	-	Additional operating capital	-	-	-	60,549,495	60,549,495	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	President (Shanghai) Trading Co., Ltd.	Other receivables	Y	446,521	446,521	-	3.00	2	-	Additional operating capital	-	-	-	60,549,495	60,549,495	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Guangzhou President Enterprises Co., Ltd.	Other receivables	Y	357,217	357,217	157,008	3.00	2	-	Additional operating capital	-	-	-	60,549,495	60,549,495	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Fuzhou President Enterprises Co., Ltd.	Other receivables	Y	357,217	357,217	108,708	3.00	2	-	Additional operating capital	-	-	-	60,549,495	60,549,495	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Xinjiang President Enterprises Food Co., Ltd.	Other receivables	Y	267,912	267,912	228,324	3.00	2	-	Additional operating capital	-	-	-	60,549,495	60,549,495	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Kunming President Enterprises Food Co., Ltd.	Other receivables	Y	267,912	267,912	219,082	3.00	2	-	Additional operating capital	-	-	-	60,549,495	60,549,495	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Hefei President Enterprises Co., Ltd.	Other receivables	Y	267,912	267,912	137,248	3.00	2	-	Additional operating capital	-	-	-	60,549,495	60,549,495	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Changsha President Enterprises Co., Ltd.	Other receivables	Y	267,912	267,912	103,110	3.00	2	-	Additional operating capital	-	-	-	60,549,495	60,549,495	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Henan President Enterprises Co., Ltd.	Other receivables	Y	267,912	267,912	78,863	3.00	2	-	Additional operating capital	-	-	-	60,549,495	60,549,495	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Shenyang President Enterprises Co., Ltd.	Other receivables	Y	267,912	267,912	75,753	3.00	2	-	Additional operating capital	-	-	-	60,549,495	60,549,495	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	267,912	267,912	39,682	3.00	2	-	Additional operating capital	-	-	-	60,549,495	60,549,495	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Ningxia President Enterprises Co., Ltd.	Other receivables	Y	267,912	267,912	-	3.00	2	-	Additional operating capital	-	-	-	60,549,495	60,549,495	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Bama President Mineral Water Co., Ltd.	Other receivables	Y	223,260	223,260	142,265	3.00	2	-	Additional operating capital	-	-	-	60,549,495	60,549,495	(Note 2)

Number	Financing Company	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 18)	Actual amount drawn down	Interest rate	Nature for financing (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts		Assets pledged	Loan limit per entity	Maximum amount available for loan	Note
												Item	Value				
29	Uni-President Enterprises (China) Investment Corp.	Wuxue President Mineral Water Co., Ltd.	Other receivables	Y	\$ 178,608	\$ 178,608	\$ 16,268	3.00	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 60,549,495	\$ 60,549,495	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Nanchang President Enterprises Co., Ltd.	Other receivables	Y	89,304	89,304	80,574	3.00	2	-	Additional operating capital	-	-	-	60,549,495	60,549,495	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Uni-President Shanghai Pearly Century Co., Ltd.	Other receivables	Y	89,304	89,304	7,453	3.00	2	-	Additional operating capital	-	-	-	60,549,495	60,549,495	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	President (Kunshan) Real Estate Development Co., Ltd.	Other receivables	Y	89,304	89,304	-	3.00	2	-	Additional operating capital	-	-	-	60,549,495	60,549,495	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Hainan President Enterprises Co., Ltd.	Other receivables	Y	89,304	89,304	-	3.00	2	-	Additional operating capital	-	-	-	60,549,495	60,549,495	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Akesu President Enterprises Co., Ltd.	Other receivables	Y	89,304	89,304	-	3.00	2	-	Additional operating capital	-	-	-	60,549,495	60,549,495	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Guiyang President Enterprises Co., Ltd.	Other receivables	Y	89,304	89,304	-	3.00	2	-	Additional operating capital	-	-	-	60,549,495	60,549,495	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Shanghai) Co., Ltd.	Other receivables	Y	89,304	89,304	-	3.00	2	-	Additional operating capital	-	-	-	60,549,495	60,549,495	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Chongqing President Enterprises Co., Ltd.	Other receivables	Y	89,304	89,304	-	3.00	2	-	Additional operating capital	-	-	-	60,549,495	60,549,495	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Other receivables	Y	89,304	89,304	-	3.00	2	-	Additional operating capital	-	-	-	60,549,495	60,549,495	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Taizhou President Enterprises Co., Ltd.	Other receivables	Y	89,304	89,304	-	3.00	2	-	Additional operating capital	-	-	-	60,549,495	60,549,495	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Kunshan) Food Technology Co., Ltd.	Other receivables	Y	89,304	89,304	-	3.00	2	-	Additional operating capital	-	-	-	60,549,495	60,549,495	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Yantai Tongli Beverage Industries Co., Ltd.	Other receivables	Y	89,304	89,304	-	3.00	2	-	Additional operating capital	-	-	-	60,549,495	60,549,495	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Nanning President Enterprises Co., Ltd.	Other receivables	Y	44,652	44,652	39,362	3.00	2	-	Additional operating capital	-	-	-	60,549,495	60,549,495	(Note 2)
29	Uni-President Enterprises (China) Investment Corp.	Zhanjiang President Enterprises Co., Ltd.	Other receivables	Y	44,652	44,652	-	3.00	2	-	Additional operating capital	-	-	-	60,549,495	60,549,495	(Note 2)
30	Uni-President (Vietnam) Co., Ltd.	Uni-President Vietnam Aquatic Breeding Co., Ltd.	Other receivables	Y	387,237	382,440	176,381	2.84~3.96	2	-	Additional operating capital	-	-	-	1,019,839	10,166,321	(Note 2)
30	Uni-President (Vietnam) Co., Ltd.	Tribeco Binh Duong Co., Ltd.	Other receivables	Y	258,158	254,960	-	2.84~3.96	2	-	Additional operating capital	-	-	-	1,019,839	10,166,321	(Note 2)
30	Uni-President (Vietnam) Co., Ltd.	North Tribeco Co., Ltd.	Other receivables	Y	258,158	254,960	-	2.84~3.96	2	-	Additional operating capital	-	-	-	1,019,839	10,166,321	(Note 2)
31	Uni-President (Philippines) Corp.	Uni-President Land Corp.	Long-term notes and accounts receivable	Y	316,255	307,636	307,636	5.50	2	-	Investment	-	-	-	333,138	333,138	(Note 2)

Number	Financing Company	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 18)	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
32	Zhongshan President Enterprises Co., Ltd.	Zhangzhou President Biotech Co., Ltd.	Other receivables	Y	\$ 803,737	\$ 803,737	\$ 669,781	3.11	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ -	2,510,134	\$ 2,510,134	(Note 2)
32	Zhongshan President Enterprises Co., Ltd.	President Chain Store (Zhejiang) Ltd.	Other receivables	Y	200,934	200,934	66,978	3.11	2	-	Additional operating capital	-	-	-	-	502,027	502,027	(Note 2)
33	Shanghai Songjiang President Enterprises Co., Ltd.	President Chain Store (Shanghai) Ltd.	Other receivables	Y	116,095	116,095	93,769	3.11	2	-	Additional operating capital	-	-	-	-	132,969	132,969	(Note 2)
33	Shanghai Songjiang President Enterprises Co., Ltd.	Tait Marketing & Distribution (Shanghai) Co., Ltd.	Other receivables	Y	8,930	8,930	8,930	3.11~3.29	2	-	Additional operating capital	-	-	-	-	132,969	132,969	(Note 2)
34	Uni-President Enterprises (Shanghai) Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	446,521	446,521	275,576	3.00	2	-	Additional operating capital	-	-	-	-	2,058,282	2,058,282	(Note 2)
35	Akesu President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	893,041	893,041	279,060	3.00	2	-	Additional operating capital	-	-	-	-	3,078,847	3,078,847	(Note 2)
36	Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,786,083	1,786,083	196,018	3.00	2	-	Additional operating capital	-	-	-	-	13,500,459	13,500,459	(Note 2)
37	Chongqing President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	893,041	893,041	568,568	3.00	2	-	Additional operating capital	-	-	-	-	5,644,579	5,644,579	(Note 3)
38	Taizhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,339,562	1,339,562	106,659	3.00	2	-	Additional operating capital	-	-	-	-	4,361,640	4,361,640	(Note 2)
38	Taizhou President Enterprises Co., Ltd.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	352,751	-	-	3.00	2	-	Additional operating capital	-	-	-	-	4,361,640	4,361,640	(Note 2)
39	Kunshan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	893,041	893,041	1,611	3.00	2	-	Additional operating capital	-	-	-	-	18,791,790	18,791,790	(Note 2)
40	Fuzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,786,083	1,786,083	391,716	3.00	2	-	Additional operating capital	-	-	-	-	5,566,433	5,566,433	(Note 2)
41	Zhengzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,232,604	2,232,604	938,203	3.00	2	-	Additional operating capital	-	-	-	-	10,096,212	10,096,212	(Note 2)
41	Zhengzhou President Enterprises Co., Ltd.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	714,433	-	-	3.00	2	-	Additional operating capital	-	-	-	-	10,096,212	10,096,212	(Note 2)
42	Nanchang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,232,604	2,232,604	810,317	3.00	2	-	Additional operating capital	-	-	-	-	7,943,260	7,943,260	(Note 2)
42	Nanchang President Enterprises Co., Ltd.	Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Other receivables	Y	1,339,562	-	-	3.00	2	-	Additional operating capital	-	-	-	-	7,943,260	7,943,260	(Note 2)
43	Guangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,232,604	2,232,604	793,037	3.00	2	-	Additional operating capital	-	-	-	-	19,650,781	19,650,781	(Note 2)
43	Guangzhou President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	Other receivables	Y	446,521	-	-	3.00	2	-	Additional operating capital	-	-	-	-	19,650,781	19,650,781	(Note 2)
43	Guangzhou President Enterprises Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	Other receivables	Y	446,521	-	-	3.00	2	-	Additional operating capital	-	-	-	-	19,650,781	19,650,781	(Note 2)

Number	Financing Company	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 18)	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				
43	Guangzhou President Enterprises Co., Ltd.	Hainan President Enterprises Co., Ltd.	Other receivables	Y	\$ 446,521	\$ -	\$ -	3.00	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 19,650,781	\$ 19,650,781	(Note 2)
44	Zhanjiang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	893,041	893,041	487,042	3.00	2	-	Additional operating capital	-	-	-	3,457,333	3,457,333	(Note 2)
44	Zhanjiang President Enterprises Co., Ltd.	Hainan President Enterprises Co., Ltd.	Other receivables	Y	446,521	-	-	3.00	2	-	Additional operating capital	-	-	-	3,457,333	3,457,333	(Note 2)
45	Changsha President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,786,083	1,786,083	913,180	3.00	2	-	Additional operating capital	-	-	-	6,408,751	6,408,751	(Note 2)
46	Nanning President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,786,083	1,786,083	609,826	3.00	2	-	Additional operating capital	-	-	-	7,885,366	7,885,366	(Note 2)
47	Hainan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	893,041	893,041	277,728	3.00	2	-	Additional operating capital	-	-	-	3,404,736	3,404,736	(Note 2)
48	Hefei President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,232,604	2,232,604	630,144	3.00	2	-	Additional operating capital	-	-	-	12,691,746	12,691,746	(Note 2)
49	Wuhan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,232,604	2,232,604	1,274,541	3.00	2	-	Additional operating capital	-	-	-	15,765,607	15,765,607	(Note 2)
50	Kunming President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,786,083	1,786,083	480,448	3.00	2	-	Additional operating capital	-	-	-	3,906,735	3,906,735	(Note 2)
51	Xinjiang President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,232,604	2,232,604	777,182	3.00	2	-	Additional operating capital	-	-	-	7,252,327	7,252,327	(Note 2)
52	Yantai Tongli Beverage Industries Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	357,217	357,217	263,060	3.00	2	-	Additional operating capital	-	-	-	1,252,723	1,252,723	(Note 2)
52	Yantai Tongli Beverage Industries Co., Ltd.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	223,260	-	-	3.00	2	-	Additional operating capital	-	-	-	1,252,723	1,252,723	(Note 2)
53	Ningxia President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,116,302	1,116,302	458,720	3.00	2	-	Additional operating capital	-	-	-	1,869,346	1,869,346	(Note 2)
54	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	893,041	893,041	196,552	3.00	2	-	Additional operating capital	-	-	-	10,045,170	10,045,170	(Note 2)
55	Shenyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	893,041	893,041	465,121	3.00	2	-	Additional operating capital	-	-	-	1,415,005	1,415,005	(Note 2)
56	Uni-President Enterprises (Kunshan) Food Technology Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	111,630	111,630	57,971	3.00	2	-	Additional operating capital	-	-	-	324,278	324,278	(Note 2)
57	Hangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,339,562	1,339,562	326,572	3.00	2	-	Additional operating capital	-	-	-	10,482,839	10,482,839	(Note 2)
58	President (Kunshan) Real Estate Development Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	446,521	446,521	40,879	3.00	2	-	Additional operating capital	-	-	-	1,134,741	1,134,741	(Note 2)
59	President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	223,260	223,260	130,249	3.00	2	-	Additional operating capital	-	-	-	469,203	469,203	(Note 2)

Number	Financing Company	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 18)	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				
60	Guiyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	\$ 893,041	\$ 893,041	\$ 486,826	3.00	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 3,951,713	\$ 3,951,713	(Note 2)
61	Henan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	893,041	893,041	168,028	3.00	2	-	Additional operating capital	-	-	-	6,981,093	6,981,093	(Note 2)
62	Jinan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	893,041	893,041	159,193	3.00	2	-	Additional operating capital	-	-	-	4,872,429	4,872,429	(Note 2)
63	President (Shanghai) Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	893,041	893,041	416,149	3.00	2	-	Additional operating capital	-	-	-	3,141,403	3,141,403	(Note 2)
64	Qingdao President Feed & Livestock Co., Ltd.	President Chain Store (Zhejiang) Ltd.	Other receivables	Y	133,956	133,956	133,956	3.11	2	-	Additional operating capital	-	-	-	183,289	183,289	(Note 2)
65	Shaanxi President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	893,041	893,041	280,187	3.00	2	-	Additional operating capital	-	-	-	5,702,368	5,702,368	(Note 2)
66	Xuzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	893,041	893,041	177,043	3.00	2	-	Additional operating capital	-	-	-	2,322,064	2,322,064	(Note 2)
67	Daeyoung Foods Co., Ltd.	The Joen Water Co., Ltd.	Other receivables	Y	202,615	200,379	200,379	4.60	2	-	Capital expenditure	-	-	-	264,810	264,810	(Note 2)
68	Presicarre Corp.	Uni-President Wellbeing Life Corp.	Other receivables	Y	300,000	300,000	-	-	2	-	Additional operating capital	-	-	-	3,393,935	3,393,935	(Note 6)
68	Presicarre Corp.	Uni-Prosperty Condominium Management and Maintenance CO., LTD.	Other receivables	Y	150,000	150,000	-	-	2	-	Additional operating capital	-	-	-	3,393,935	3,393,935	(Note 6)

(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 maximum amount for total loan is 40% of its net worth loans to companies; the maximum amount of individual enterprise is as follows: For trading partner: shall not exceed the lower of \$50,000 or 10% of its net worth of the latest financial report;

for 100% directly and indirectly owned subsidiaries by parents with 100% of consolidated shareholding, shall not exceed \$50,000.

(Note 18) The amount for the ending balance was approved by the Board of Directors.

(Note 19) Foreign currencies are translated into New Taiwan Dollars. Exchange rates of foreign currencies indicated as of report date were as follows: USD:NTD 1:32.45, CNY:NTD 1:4.465, VND:NTD 1:0.001275, PHP:NTD 1:0.5537 and KRW:NTD 1: 0.02357.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Provision of endorsements and guarantees to others

For the six-month period ended June 30, 2024

Table 2

Expressed in thousands of NTD

Number	Endorser/guarantor	Party being endorsed/guaranteed		Relationship with the endorser/guarantor (Note 1)	Limit on endorsements/guarantees provided for a single party	Maximum balance during the period	Outstanding balance at June 30, 2024	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	\$ 62,069,669	\$ 21,000,000	\$ 21,000,000	\$ -	\$ -	16.92	\$ 124,139,337	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.		2	62,069,669	7,617,225	7,607,250	255,000	-	6.13	124,139,337	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Kai Nan Investment Co., Ltd.		2	62,069,669	5,907,250	5,907,250	-	-	4.76	124,139,337	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Tone Sang Construction Corp.		2	62,069,669	4,114,500	4,114,500	690,000	-	3.31	124,139,337	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Uni-President Express Corp.		2	62,069,669	1,800,000	1,800,000	348,000	-	1.45	124,139,337	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Tung Lo Development Co., Ltd.		2	62,069,669	1,500,000	1,500,000	-	-	1.21	124,139,337	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	President Professional Baseball Team Corp.		2	62,069,669	60,000	60,000	-	-	0.05	124,139,337	Y	N	N	(Note 3)
1	Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.		2	77,530,641	16,272,500	16,225,000	-	-	20.93	77,530,641	N	N	N	(Note 4)
1	Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.		2	77,530,641	1,627,250	1,622,500	-	-	2.09	77,530,641	N	N	N	(Note 4)
2	President International Development Corp.	President (BVI) International Investment Holdings Ltd.		2	2,934,880	2,505,965	2,498,650	-	-	17.03	7,337,200	N	N	N	(Note 5)
3	ScinoPharm Taiwan Ltd.	SciAnda (Changshu) Pharmaceuticals Ltd.		2	10,371,964	483,238	178,608	-	-	1.72	10,371,964	N	N	Y	(Note 6)

Number	Endorser/guarantor	Company name	Party being endorsed/guaranteed			Outstanding balance at June 30, 2024	Actual amount drawn down	Amount of endorsements/guarantees secured with collateral	Ratio of accumulated endorsements/guarantee amount to net worth of the endorser/guarantor company	Limit on total amount of endorsements/guarantee	Provision of endorsements/guarantee by parent company to subsidiary	Provision of endorsements/guarantee by subsidiary to parent company	Provision of endorsements/guarantee to party in Mainland China	Note
			Relationship with the endorser/guarantor (Note 1)	Limit on endorsements/guarantees provided for a single party	Maximum balance during the period									
4	President Century Corp.	President Fair Development Corp.	2	\$ 2,954,580	\$ 600,000	\$ 600,000	\$ -	\$ 600,000	40.61	\$ 3,693,225	N	N	N	(Note 7)
5	Zhongshan President Enterprises Co., Ltd.	Zhangzhou President Biotech Co., Ltd	4	627,536	57,020	-	-	-	-	1,255,067	N	N	Y	(Note 8)

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

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

(Note 2) Foreign currencies are translated into New Taiwan Dollars. Exchange rates of foreign currencies indicated as of report date were as follows: USD:NTD 1:32.45, CNY:NTD 1:4.465, VND:NTD 1:0.001257 and PHP:NTD 1:0.5537.

(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 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. The total amount of endorsement of ScinoPharm Taiwan, Ltd. and its subsidiary shall not exceed 100% of the net worth of the latest financial report.

(Note 7) 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 8) The total amount of transactions of endorsement equals to 100% of its net worth for Zhongshan President Enterprises Co., Ltd., the limit of endorsement for any single entity is 50% of its net worth, and all of the related transactions are to be submitted to the stockholders' meeting for reference.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

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

June 30, 2024

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	\$ 99,664	-	\$ 99,664	—
Uni-President Enterprises Corp.	Grape King Bio Ltd.	—	5	11,851	1,819,129	8.00	1,819,129	—
Uni-President Enterprises Corp.	CDIB Partners Investment Holding Corp.	—	5	27,000	250,000	2.48	250,000	—
	Convertible Bonds :							
Cayman President Holdings Ltd.	Yahoo ! Taiwan Holdings Convertible Bonds	—	1	-	811,250	-	811,250	—
	Negotiable Certificate of Deposit :							
Cayman President Holdings Ltd.	Bank of Communications (Hong Kong) Limited CD	—	3	-	1,535,576	-	-	—
Cayman President Holdings Ltd.	China Construction Bank Corporation Singapore Branch CD	—	3	-	486,750	-	-	—
	Bonds :							
Cayman President Holdings Ltd.	Bills from Guotai Junan Holdings Limited (XS2851095583)	—	3	-	811,250	-	-	—
Cayman President Holdings Ltd.	USD offshore bond issued by Formosa Group Cayman Ltd. (XS1214406792)	—	3	-	504,896	-	-	—
Cayman President Holdings Ltd.	USD offshore bond issued by Sumitomo Mitsui Trust Bank Ltd. (USJ7771YLG00)	—	3	-	322,356	-	-	—
Cayman President Holdings Ltd.	USD offshore bond issued by Rabo Bank Ltd. (US21688AAU60)	—	3	-	292,057	-	-	—
Cayman President Holdings Ltd.	USD offshore bond issued by Sumitomo Mitsui Trust Bank Ltd. (USJ7771YNJ21)	—	6	-	747,615	-	-	—
Cayman President Holdings Ltd.	USD offshore bond issued by TSMC Global. (USG91139AC27)	—	6	-	554,976	-	-	—
Cayman President Holdings Ltd.	Gavin Investment Ltd.	—	6	-	323,397	-	-	—
Cayman President Holdings Ltd.	UBS AG Fixed Rate Bond (XS2025175014), etc.	—	6	-	1,295,208	-	-	—
	Stock :							
Nanlien International Corp.	Union Chinese Corp., etc.	—	5	5,915	67,353	-	67,353	—
	Beneficiary Certificates :							
President Fair Development Corp.	SinoPac Money Market Fund	—	1	30,867	444,415	-	444,415	—
President Fair Development Corp.	UPAMC James Bond Money Market Fund, etc.	—	1	25,974	418,138	-	418,138	—
President International Development Corp.	Yuanta Daily Taiwan 50 Bear -1X ETF, etc.	—	1	9,460	39,721	-	39,721	—
President International Development Corp.	Rui Zhan Investment Limited Partnership ETF, etc.	—	4	-	187,965	-	187,965	—

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., etc.	—	1	9,948	\$ 995,066	-	\$ 995,066	—
President International Development Corp.	RFD Micro Electricity Co. Ltd., etc.	—	4	27,155	346,403	-	346,403	—
President International Development Corp.	Grand Process Technology Corp., etc.	—	5	30,745	1,349,143	-	1,349,143	(Note 2)
Ton-Yi Industrial Corp.	JFE Holdings Inc.	—	5	250	116,759	0.04	116,759	—
ScinoPharm Taiwan Ltd.	SYNGEN, Inc.	—	4	245	-	7.40	-	—
ScinoPharm Taiwan Ltd.	Tanvex Biologics, Inc.	Director	5	28,800	49,362	16.84	49,362	—
President Chain Store Corp.	President Investment Trust Corp., etc.	—	4	6,077	85,480	-	85,480	—
President Chain Store Corp.	President Securities Corp., etc.	—	5	40,545	1,194,054	2.79	1,194,054	(Note 3)
President Chain Store Corp.	Duskin Co Ltd., etc.	—	5	950	226,238	-	226,238	—
	Beneficiary Certificates :							
Kai Nan Investment Co., Ltd.	UPAMC James Bond Money Market Fund	—	1	4,032	69,600	-	69,600	—
President (B.V.I.) International Investment Holdings Ltd.	Creacion Ventures I,L.P.	—	4	-	580,837	-	580,837	—
President (B.V.I.) International Investment Holdings Ltd.	MIDAS FUND L.P.	—	4	-	441,499	-	441,499	—
President (B.V.I.) International Investment Holdings Ltd.	WTT Global Life Science Capital Partners ,L.P.	—	4	-	381,922	-	381,922	—
President (B.V.I.) International Investment Holdings Ltd.	Noah-Interactive Media Entertainment Industry Fund, etc.	—	4	652	4,478,933	-	4,478,933	—
President (B.V.I.) International Investment Holdings Ltd.	PIMCO INCOME FUNDS, etc.	—	5	1,524	599,366	-	599,366	—
	Stock :							
President (B.V.I.) International Investment Holdings Ltd.	Microsoft Corp.	—	1	1	14,504	-	14,504	—
President (B.V.I.) International Investment Holdings Ltd.	Insilico Medicine Cayman Topco C, etc.	—	4	8,199	485,311	-	485,311	—
President (B.V.I.) International Investment Holdings Ltd.	Xiang Lu Industries Ltd.	—	5	69,997	291,206	-	291,206	—
	Structured Products :							
Uni-President Enterprises (China) Investment Corp.	CTBC Bank Co., Ltd. Structured Products	—	1	-	2,040,641	-	2,040,641	—
Uni-President Enterprises (China) Investment Corp.	Fubon Bank (China) Co., Ltd. Structured Products	—	1	-	916,458	-	916,458	—
Uni-President Enterprises (China) Investment Corp.	Bank of China Structured Products	—	1	-	905,339	-	905,339	—
Uni-President Enterprises (China) Investment Corp.	Cathay United Bank Structured Products	—	1	-	677,178	-	677,178	—
Uni-President Enterprises (China) Investment Corp.	United Overseas Bank Structured Products	—	1	-	676,987	-	676,987	—

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note 3)	Ending balance				
				Number of shares (in thousands)	Book value	Percentage of ownership	Fair value	Note
	Structured Products :							
Uni-President Enterprises (China) Investment Corp.	Bank Sinopac Company Limited Structured Products	—	1	-	\$ 450,761	-	\$ 450,761	—
Guangzhou President Enterprises Co., Ltd., etc	Fubon Bank (China) Co., Ltd. Structured Products, etc.	—	1	-	1,584,240	-	1,584,240	—
	Beneficiary Certificates :							
Q-ware Systems & Services Corp., etc.	Taishin 1699 Money Market Fund, etc.	—	1	137,363	2,050,331	-	2,050,331	—
	Stock :							
Uni-President Assets Holdings Ltd., etc.	MET VM HOLDING PTE. LTD., etc.	—	1	8,371	696,489	-	696,489	—
	Bills Under Repurchase Agreement :							
Zhongshan President Enterprises Co., Ltd., etc.	National Debt Reverse-repurchase Agreement, etc.	—	3	-	158,962	-	-	—
	Stock :							
Ton Yu Investment Inc., etc.	iMQ Technology Inc., etc.	—	4	2,270	26,340	-	26,340	—
President Global Corp., etc.	Cathay General Bank, etc.	—	5	11,239	384,310	-	384,310	—

(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 1:32.45, CNY:NTD 1:4.465, VND:NTD 1:0.001275, PHP:NTD 1:0.5537 and KRW:NTD 1:0.02357.

(Note 2) In which, 150 thousand shares of Taiwan Semiconductor Manufacturing Co., Ltd., 350 thousand shares of Simplo Technology Co., Ltd. and 300 thousand shares of Delta Electronics, Inc., total equaling \$410,775, were pledged for loan.

(Note 3) 40,545 thousand shares (\$1,194,054) 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 4) The code number explanation is as follows:

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

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

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

For the six-month period ended June 30, 2024

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
	Bonds :															
Cayman President Holdings Ltd.	Yahoo! Taiwan Holdings Convertible Bonds	1	-	-	-	\$ -	-	\$ 811,250	-	\$ -	\$ -	-	\$ -	-	\$ -	811,250
	Negotiable Certificate of Deposit:															
Cayman President Holdings Ltd.	Bank of Communications (Hong Kong) Limited CD	3	-	-	-	-	-	1,535,576	-	-	-	-	-	-	-	1,535,576
Cayman President Holdings Ltd.	China Construction Bank Corporation Singapore Branch CD	3	-	-	-	-	-	486,750	-	-	-	-	-	-	-	486,750
	Bonds :															
Cayman President Holdings Ltd.	Bills from Guotai Junan Holdings Limited (XS2851095583)	3	-	-	-	-	-	811,250	-	-	-	-	-	-	-	811,250
	Beneficiary Certificates :															
President Fair Development Corp.	SinoPac Money Market Fund	1	-	-	-	-	152,229	2,184,000 (	121,362)	1,741,917 (	1,740,000)	1,917	-	415	30,867	444,415
President Fair Development Corp.	UPAMC James Bond Money Market Fund	1	-	-	-	-	29,816	512,000 (	15,744)	270,472 (	270,000)	472	-	882	14,072	242,882
President Fair Development Corp.	Taishin 1699 Money Market Fund	1	-	-	-	-	27,870	390,000 (	22,167)	310,201 (	310,000)	201	-	55	5,703	80,055
President Fair Development Corp.	JIH Sun Money Market Fund	1	-	-	-	-	21,502	329,000 (	15,303)	234,546 (	234,000)	546	-	201	6,199	95,201
Uni-President Express Corp.	UPAMC James Bond Money Market Fund	1	-	-	15,343	263,075	39,540	679,000 (	54,883)	943,849 (	941,457)	2,392	- (	618)	-	-
Uni-President Department Stores Corp.	Taishin 1699 Money Market Fund	1	-	-	14,761	205,806	86,121	1,204,894 (	90,969)	1,272,494 (	1,271,568)	926	- (	20)	9,913	139,112
Uni-President Department Stores Corp.	SinoPac Money Market Fund	1	-	-	-	-	37,068	531,746 (	35,477)	509,049 (	508,849)	200	-	-	1,591	22,897
Uni-President Department Stores Corp.	JIH Sun Money Market Fund	1	-	-	-	-	23,908	365,723 (	23,644)	361,811 (	361,675)	136	-	-	264	4,048
Books.com. Co., Ltd.	CTBC Hwa-win Money Market Fund	1	-	-	3,625	41,022	87,996	998,000 (	86,785)	984,840 (	984,000)	840	-	59	4,836	55,081
Books.com. Co., Ltd.	Union Money Market Fund	1	-	-	4,937	67,021	35,700	486,000 (	40,637)	553,547 (	553,000)	547	- (	21)	-	-
Books.com. Co., Ltd.	Yuanta Wan Tai Money Market Fund	1	-	-	-	-	30,436	476,000 (	24,877)	389,338 (	389,000)	338	-	29	5,559	87,029
Qware Systems & Services Corp.	Taishin 1699 Money Market Fund	1	-	-	7,172	100,000	62,582	876,000 (	15,051)	210,174 (	210,000)	174	-	1,923	54,703	767,923
Qware Systems & Services Corp.	JIH Sun Money Market Fund	1	-	-	-	-	32,699	500,000 (	32,699)	500,265 (	500,000)	265	-	-	-	-
Qware Systems & Services Corp.	Mega Diamond Money Market Fund	1	-	-	17,055	220,000	9,292	120,000 (	26,347)	340,316 (	340,000)	316	-	-	-	-
President Information Corp.	UPAMC James Bond Money Market Fund	1	-	-	-	-	18,553	318,600 (	16,801)	289,020 (	288,444)	576	-	75	1,752	30,231
President Tokyo Corp.	UPAMC James Bond Money Market Fund	1	-	-	-	-	17,487	300,600 (	17,487)	300,746 (	300,600)	146	-	-	-	-
Kai Ya Food Co., Ltd.	UPAMC James Bond Money Market Fund	1	-	-	13,460	230,793	25,569	440,000 (	29,168)	502,125 (	500,000)	2,125	- (	601)	9,861	170,192
	Structured Products :															
Uni-President Enterprises (China) Investment Corp.	CTBC Bank Co., Ltd. Structured Products	1	-	-	-	1,315,716	-	1,116,304	-	460,178 (	455,921)	4,257	-	64,542	-	2,040,641

Investor	Type and name of securities	General ledger account (Note 1)	Name of the counterparty	Relationship	Beginning balance		Addition		Disposal			Other increase (decrease)		Ending balance		
					Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Sale Price	Book Value	Gain (loss) on disposal	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount
	Structured products :															
Uni-President Enterprises (China) Investment Corp.	Bank of China Structured Products	1	-	-	-	\$ -	-	\$ 893,043	-	\$ -	\$ -	\$ -	-	\$ 12,296	-	\$ 905,339
Uni-President Enterprises (China) Investment Corp.	United Overseas Bank Structured Products	1	-	-	-	-	-	669,783	-	-	-	-	-	7,204	-	676,987
Uni-President Enterprises (China) Investment Corp.	E.SUN Commercial Bank (China) Co., Ltd. Structured Products	1	-	-	-	437,239	-	-	-	456,913	(451,504)	5,409	-	14,265	-	-
Uni-President Enterprises (China) Investment Corp.	Bank Sinopac Company Limited Structured Products	1	-	-	-	-	-	446,522	-	-	-	-	-	4,239	-	450,761
Uni-President Enterprises (China) Investment Corp.	Cathay United Bank Structured Products	1	-	-	-	216,908	-	446,522	-	-	-	-	-	13,748	-	677,178
Uni-President Enterprises (China) Investment Corp.	Fubon Bank (China) Co., Ltd. Structured Products	1	-	-	-	1,758,408	-	-	-	921,251	(912,550)	8,701	-	70,600	-	916,458
	Bills Under Repurchase Agreement :															
Uni-President Enterprises (China) Investment Corp.	National Debt Reverse-repurchase Agreement	3	-	-	-	2,335,309	-	8,662,522	-	11,081,529	(11,073,814)	7,715	-	75,983	-	-
	Structured products :															
Guangzhou President Enterprises Co., Ltd.	Fubon Bank (China) Co., Ltd. Structured Products	1	-	-	-	891,756	-	893,043	-	921,442	(920,748)	694	-	41,617	-	905,668
Guangzhou President Enterprises Co., Ltd.	China Merchants Bank Co., Ltd. Structured Products	1	-	-	-	-	-	223,261	-	223,570	(223,263)	307	-	2	-	-
Zhenzhou President Enterprises Co., Ltd.	Fubon Bank (China) Co., Ltd. Structured Products	1	-	-	-	649,012	-	-	-	679,689	(670,200)	9,489	-	21,188	-	-
Wuhan President Enterprises Food Co., Ltd.	Fubon Bank (China) Co., Ltd. Structured Products	1	-	-	-	649,274	-	-	-	679,851	(670,469)	9,382	-	21,195	-	-
President (Kunshan) Trading Co., Ltd.	Fubon Bank (China) Co., Ltd. Structured Products	1	-	-	-	432,814	-	-	-	453,198	(446,943)	6,255	-	14,129	-	-

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

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

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

Exchange rates of foreign currencies for beginning balance as at January 1, 2024 were as follows: USD:NTD 1:30.71, CNY:NTD 1:4.325.
Additions, disposals and ending balance are translated using the exchange rates as at June 30, 2024: USD:NTD 1:32.45, CNY:NTD 1:4.465,
Gains and losses on disposal are translated using average exchange rates for the six-month period ended June 30, 2024: USD:NTD 1:31.91, CNY:NTD 1:4.422.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
Acquisition of real estate reaching \$300 million or 20% of the Company's paid-in capital or more
For the six-month period ended June 30, 2024

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			
President Chain Store Corp.	Taoyuan Aerotropolis Industry Area	July 2022	\$ 6,000,000	Third installment of 1.8 billion was paid	Taoyuan City Government and Civil Aeronautics Administration	—	—	—	\$ -	(Note 1)	The overall development needs of the company's business	—	
President Chain Store Corp.	Taoyuan Aerotropolis Industry Area H Base	May 2023	621,550	34% of price was paid	Uni-President Express Corp., etc.	(Note 2)	—	—	—	—	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	20% of price was paid	Cheng-Shi Construction Corp. and the Company, etc.	(Note 3)	—	—	—	—	The overall development needs of the company's business	—	
Presicarre Corp.	Land located Minshan St., Neihu District, Taipei City	February 2024	2,496,166	100% of price was paid	Dancheng Co., Ltd., Shengcheng Co., Ltd., Zhengda Ltd. Yongcheng Property CO., LTD., Ancheng Co., Ltd., and natural person.	—	—	—	—	(Note 4)	The need of operation	—	
Kai Ya Food Co., Ltd.	Land and plant building located Puren Road, Daxi District, Taoyuan City	April 2024	1,148,894	1% of price was paid	FAST FOOD CO., LTD.	—	—	—	—	(Note 5)	The need of operation	The completion of the transaction is contractually conditional on the acquisition of the Fair Trade Commission's approval for the combination	
Woongjin Foods Co., Ltd.	Logistics center and plant building of Gongju City, Republic of Korea	February 2023	750,312	45% of price was paid	ARCHION ARCHITECTS Inc. and 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	0.3% 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			
Uni-President Express Corp.	Logistics center building on Land of Ruiyuan, Yangmei Dist., Taoyuan City	April 2023	\$ 2,555,000	0.3% 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 of Tree Valley Park, Xinshi District, Tainan City	March 2024	6,890,000	71% of price was paid	TA CHEN CONSTRUCTION & ENGINEERING Corp. and the Company	The Company and Associates	—	—	—	-	—	As a logistics park	—
Zhangzhou President Biotech Co., Ltd.	Plant building of Zhangzhou City, Fujian Province	October 2022	593,030	97% 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) 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 2) Among the counterparty, Uni-President Express Corp. is subsidiary.

(Note 3) Among the counterparty, Cheng-Shi Construction Corp. is associates.

(Note 4) Refer to the appraised value and market price evaluated by Sinyi Real Estate Appraiser Firm (total appraised value amounted to \$2,654,185) and Evermore Valuation Firm (total appraised value amounted to \$2,625,672).

(Note 5) Refer to the appraised value and market price evaluated by China Real Estate Appraiser Firm (total appraised value amounted to \$1,170,648) and Evermore Valuation Firm (total appraised value amounted to \$1,188,603).

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Purchases or sales transactions with related parties reaching \$100 million or 20% of the Company's paid-in capital or more

For the six-month period ended June 30, 2024

Table 6

Expressed in thousands of NTD

Purchases/sales company	Name of the counterparty	Relationship	Description of transaction		Percentage of net purchases/(sales)	Credit Period	Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		Note
			Purchases/(sales)	Amount			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)	\$ 5,142,389	(21)	(Note 1)	\$ -	(Note 1)	\$ 1,387,473	22	-
Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	(Sales)	(3,251,314)	(13)	(Note 1)	-	(Note 1)	573,689	9	-
Uni-President Enterprises Corp.	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(2,440,518)	(10)	(Note 1)	-	(Note 1)	513,885	8	-
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(2,213,787)	(9)	(Note 1)	-	(Note 1)	441,934	7	-
Uni-President Enterprises Corp.	Tung Hsyng Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(640,513)	(3)	(Note 1)	-	(Note 1)	237,407	4	-
Uni-President Enterprises Corp.	Tung-Yi Foods Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(565,043)	(2)	(Note 1)	-	(Note 1)	203,439	3	-
Uni-President Enterprises Corp.	Tung Zhan Corporation Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(550,542)	(2)	(Note 1)	-	(Note 1)	148,543	2	-
Uni-President Enterprises Corp.	Tong-Shun Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(519,818)	(2)	(Note 1)	-	(Note 1)	233,297	4	-
Uni-President Enterprises Corp.	Guan-Chan Enterprises Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(478,621)	(2)	(Note 1)	-	(Note 1)	174,187	3	-
Uni-President Enterprises Corp.	Fu Yi Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(347,251)	(1)	(Note 1)	-	(Note 1)	81,955	1	-
Uni-President Enterprises Corp.	Uni-President Vendor Corp.	An investee company accounted for under the equity method	(Sales)	(336,930)	(1)	(Note 1)	-	(Note 1)	63,105	1	-
Uni-President Enterprises Corp.	Uni-Wonder Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(299,970)	(1)	(Note 1)	-	(Note 1)	59,141	1	-
Uni-President Enterprises Corp.	JinHui Food Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(266,329)	(1)	(Note 1)	-	(Note 1)	99,142	2	-
Uni-President Enterprises Corp.	Tung-Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(261,771)	(1)	(Note 1)	-	(Note 1)	100,978	2	-
Uni-President Enterprises Corp.	Tung-Ju Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(214,526)	(1)	(Note 1)	-	(Note 1)	78,748	1	-
Uni-President Enterprises Corp.	Kun Rich Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(210,391)	(1)	(Note 1)	-	(Note 1)	67,044	1	-
Uni-President Enterprises Corp.	Fa Tong Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(185,452)	(1)	(Note 1)	-	(Note 1)	42,249	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)	(150,035)	(1)	(Note 1)	-	(Note 1)	70,696	1	-
Uni-President Enterprises Corp.	Ginfa Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(132,726)	(1)	(Note 1)	-	(Note 1)	35,830	1	-
Uni-President Enterprises Corp.	Cheng-Fa Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(125,185)	(1)	(Note 1)	-	(Note 1)	41,323	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)	(117,263)	-	(Note 1)	-	(Note 1)	30,477	-	-
Uni-President Enterprises Corp.	Tung-Che Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(103,077)	-	(Note 1)	-	(Note 1)	37,413	1	-
Uni-President Enterprises Corp.	President Kikkoman Inc.	An investee company accounted for under the equity method	Purchases	598,350	4	(Note 1)	-	(Note 1)	(98,577)	(4)	-
Uni-President Enterprises Corp.	President Nisshin Corp.	An investee company accounted for under the equity method	Purchases	310,116	2	(Note 1)	-	(Note 1)	(67,420)	(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	222,418	2	(Note 1)	-	(Note 1)	(33,555)	(2)	-
Uni-President Enterprises Corp.	President Packaging Industrial Corp.	An investee company accounted for under the equity method	Purchases	140,225	1	(Note 1)	-	(Note 1)	(34,879)	(2)	-
Uni-President Enterprises Corp.	TTET Union Corp.	An investee company accounted for under the equity method	Purchases	126,340	1	(Note 1)	-	(Note 1)	(18,994)	(1)	-
Nanlien International Corp.	Link Pro Corporation	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(742,863)	(19)	Closes its accounts 35 days after the end of each month	-	-	309,354	66	-
Nanlien International Corp.	Tong-Yeen Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(117,329)	(3)	12 days after delivery	-	-	2,430	1	-

Purchases/sales company	Name of the counterparty	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
Nanlien International Corp.	Chang-Tong Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	\$ 112,807	(3)	12 days after delivery	\$ -	-	\$ 5,628	1	-
Uni-President Vender Corp.	Uni-President Enterprises Corp.	The Company	Purchases	336,930	66	Closes its accounts 20 days after the end of each month	-	-	(63,105)	(57)	-
Uni-President Dream Parks Corp.	Uni-President Enterprises Corp.	The Company	(Media revenue)	(124,874)	(37)	Closes its accounts 45 days after the end of each month	-	-	48,238	50	-
Presco Netmarketing Inc.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(401,701)	(7)	Closes its accounts 60 days after the end of each month	-	-	100,382	12	-
Presco Netmarketing Inc.	Uni-President Enterprises Corp.	The Company	(Service revenue)	(130,816)	(2)	Closes its accounts 30 days after the end of each month	-	-	32,630	4	-
Uni-President Development Corp.	Time Square International Hotel Corp.	An associates company of Prince Housing & Development Corp. accounted for under the equity method	(Rental income)	(197,662)	(43)	Monthly payment	-	-	28,455	78	-
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)	(187,729)	(41)	Monthly payment	-	-	3,233	9	-
Presicarre Corp.	Tung Hsyng Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	360,555	1	Closes its accounts 50~85 days after the end of each month	-	-	(200,558)	(2)	-
Presicarre Corp.	Tung-Ju Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	200,615	1	Closes its accounts 60 days after the end of each month	-	-	(94,249)	(1)	-
Presicarre Corp.	Wei Lih Food Industrial Co., Ltd.	An investee company accounted for under the equity method	Purchases	104,413	-	Closes its accounts 60~65 days after the end of each month	-	-	(67,548)	(1)	-
Tait Marketing & Distribution Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(331,392)	(30)	Closes its accounts 20~70 days after the end of each month	-	-	219,054	58	-
President Nisshin Corp.	Uni-President Enterprises Corp.	The Company	(Sales)	(310,116)	(28)	Closes its accounts 30 days after the end of each month	-	-	67,420	16	-
President Packaging Industrial Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(306,874)	(19)	Closes its accounts 15~60 days after the end of each month	-	-	101,325	19	-
President Packaging Industrial Corp.	Uni-President Enterprises Corp.	The Company	(Sales)	(140,225)	(8)	Closes its accounts 30 days after the end of each month	-	-	34,879	6	-
President Kikkoman Inc.	Uni-President Enterprises Corp.	The Company	(Sales)	(598,350)	(99)	Closes its accounts 25~30 days after the end of each month	-	-	98,577	97	-
Ton-Yi Industrial Corp.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Holdings Ltd. accounted for under the equity method	(Sales)	(395,519)	(5)	50 days after shipping	-	-	179,167	10	-
Ton-Yi Industrial Corp.	TTET Union Corp.	An investee company accounted for under the equity method	(Sales)	(183,924)	(3)	Closes its accounts 30 days after the end of each month	-	-	59,808	3	-
President Chain Store Corp.	Uni-President Enterprises Corp.	The Company	Purchases	9,796,694	15	Closes its accounts 30~45 days after the end of each month	-	-	(2,343,292)	(10)	-
President Chain Store Corp.	Uni-President Superior Commissary Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	2,792,108	4	Closes its accounts 30~45 days after the end of each month	-	-	(501,279)	(2)	-
President Chain Store Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	1,362,603	2	Closes its accounts 30 days after the end of each month	-	-	(275,874)	(1)	-
President Chain Store Corp.	21 Century Co., Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	582,382	1	Closes its accounts 30~60 days after the end of each month	-	-	(163,008)	(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	499,050	1	Closes its accounts 40 days after the end of each month	-	-	(211,305)	(1)	-
President Chain Store Corp.	Link Pro Corporation	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	417,539	1	Closes its accounts 10~54 days after the end of each month	-	-	(153,319)	(1)	-
President Chain Store Corp.	Qware Systems & Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	361,825	1	Closes its accounts 40 days after the end of each month	-	-	(133,573)	(1)	-
President Chain Store Corp.	Tait Marketing & Distribution Co., Ltd.	An investee company accounted for under the equity method	Purchases	331,392	-	Closes its accounts 20~70 days after the end of each month	-	-	(219,054)	(1)	-
President Chain Store Corp.	Kuang Chuan Dairy Co., Ltd.	An investee company accounted for under the equity method	Purchases	315,299	-	Closes its accounts 30~65 days after the end of each month	-	-	(177,485)	(1)	-
President Chain Store Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	310,365	-	Closes its accounts 60 days after the end of each month	-	-	(70,545)	-	-
President Chain Store Corp.	President Packaging Industrial Corp.	An investee company accounted for under the equity method	Purchases	306,874	-	Closes its accounts 15~60 days after the end of each month	-	-	(101,325)	-	-
President Chain Store Corp.	President Pharmaceutical Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	237,308	-	Closes its accounts 60~70 days after the end of each month	-	-	(140,417)	(1)	-
President Chain Store Corp.	Wei Lih Food Industrial Co., Ltd.	An investee company accounted for under the equity method	Purchases	171,871	-	Closes its accounts 30~60 days after the end of each month	-	-	(87,969)	-	-
Tung Ang Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(1,362,603)	(37)	Closes its accounts 30 days after the end of each month	-	-	275,874	30	-

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)	
Tung Ang Enterprises Corp.	Tung Hsyung Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	\$ 550,468	(15)	Closes its accounts 60 days after the end of each week	\$ -	-	\$ 221,544	24	-
Tung Ang Enterprises Corp.	Fa Tong Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(258,430)	(7)	Closes its accounts 28 days after the end of each week	-	-	63,753	7	-
Tung Ang Enterprises Corp.	Tung-Ju Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(163,204)	(4)	Closes its accounts 56 days after the end of each week	-	-	64,888	7	-
Tung Ang Enterprises Corp.	Tong-Yo Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(116,143)	(3)	Closes its accounts 12 days after the end of each week	-	-	14,401	2	-
Tung Ang Enterprises Corp.	Xin-Tung Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(104,588)	(3)	Closes its accounts 17 days after the end of each week	-	-	17,810	2	-
Tung Ang Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	3,251,314	100	Closes its accounts 38 days after the end of each week	-	-	(573,689)	(100)	-
Tun Hsyung Co., Ltd.	Presicarre Corp.	An investee company accounted for under the equity method	(Sales)	(360,555)	(27)	Closes its accounts 50~85 days after the end of each month	-	-	200,558	34	-
Tun Hsyung Co., Ltd.	Uni-President Enterprises Corp.	The Company	Purchases	640,513	49	Closes its accounts 60 days after the end of each week	-	-	(237,407)	(47)	-
Tun Hsyung Co., Ltd.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	550,468	42	Closes its accounts 60 days after the end of each week	-	-	(221,544)	(44)	-
ScinoPharm Taiwan, Ltd.	SciAnda (Changshu) Pharmaceuticals, Ltd.	An investee company of Scino Pharm Taiwan Ltd. accounted for under the equity method	Purchases	268,766	41	Closes its accounts 90 days after the end of each month	-	-	(36,770)	(26)	-
Tung-Che Corp.	Uni-President Enterprises Corp.	The Company	Purchases	103,077	96	Closes its accounts 58 days after the end of each week	-	-	(37,413)	(98)	-
Link Pro Corporation	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(417,539)	(42)	Closes its accounts 10~54 days after the end of each month	-	-	153,319	37	-
Link Pro Corporation	Nanlien International Corp.	An investee company accounted for under the equity method	Purchases	742,863	78	Closes its accounts 35 days after the end of each month	-	-	(309,354)	(82)	-
Tong-Yo Co., Ltd.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	116,143	49	Closes its accounts 12 days after the end of each week	-	-	(14,401)	(55)	-
Xin-Tung Enterprise Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	104,588	33	Closes its accounts 17 days after the end of each week	-	-	(17,810)	(50)	-
Tung-Ju Enterprise Corp.	Presicarre Corp.	An investee company accounted for under the equity method	(Sales)	(200,615)	(46)	Closes its accounts 60 days after the end of each month	-	-	94,249	45	-
Tung-Ju Enterprise Corp.	Uni-President Enterprises Corp.	The Company	Purchases	214,526	51	Closes its accounts 65 days after the end of each week	-	-	(78,748)	(49)	-
Tung-Ju Enterprise Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	163,204	39	Closes its accounts 56 days after the end of each week	-	-	(64,888)	(40)	-
Tong-Shun Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	519,818	98	Closes its accounts 62 days after the end of each week	-	-	(233,297)	(100)	-
Cheng-Fa Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	125,185	96	Closes its accounts 40 days after the end of each week	-	-	(41,323)	(98)	-
Tung-Hsiang Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	261,771	100	Closes its accounts 49 days after the end of each week	-	-	(100,978)	(100)	-
Tung-Yi Foods Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	565,043	97	Closes its accounts 50 days after the end of each week	-	-	(203,439)	(99)	-
Fu Yi Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	347,251	98	Closes its accounts 27 days after the end of each week	-	-	(81,955)	(96)	-
Ginfa Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	132,726	100	Closes its accounts 36 days after the end of each week	-	-	(35,830)	(100)	-
Kun Rich Corp.	Uni-President Enterprises Corp.	The Company	Purchases	210,391	97	Closes its accounts 42 days after the end of each week	-	-	(67,044)	(99)	-
Tong-Yeen Enterprises Corp.	Nanlien International Corp.	An investee company accounted for under the equity method	Purchases	117,329	36	12 days after delivery	-	-	(2,430)	(11)	-
Guan-Chan Enterprises Co., Ltd.	Uni-President Enterprises Corp.	The Company	Purchases	478,621	97	Closes its accounts 54 days after the end of each week	-	-	(174,187)	(99)	-
Kai Ya Food Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(499,050)	(73)	Closes its accounts 40 days after the end of each month	-	-	211,305	73	-
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	260,293	45	Closes its accounts 30 days after the end of each month	-	-	(45,533)	(21)	-
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	216,617	38	67 days after invoice date	-	-	(114,158)	(54)	-
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	225,864	83	Closes its accounts 30 days after the end of each month	-	-	(83,219)	(65)	-

Purchases/sales company	Name of the counterparty	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	Note
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)	\$ 381,671	(24)	25 days after invoice date and closes its accounts 90 days after the end of each month	\$ -	-	\$ 124,940	29	-
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)	(260,293)	(17)	Closes its accounts 30 days after the end of each month	-	-	45,533	11	-
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)	(225,864)	(14)	Closes its accounts 30 days after the end of each month	-	-	83,219	19	-
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)	(216,617)	(23)	67 days after invoice date	-	-	114,158	13	-
Jiangsu Ton Yi Tinplate Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Holdings Ltd. accounted for under the equity method	Purchases	911,579	99	67 days after invoice date	-	-	(129,280)	(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)	(911,579)	(38)	67 days after invoice date	-	-	129,280	12	-
Fujian Ton Yi Tinplate Co., Ltd.	Ton-Yi Industrial Corp.	An investee company accounted for under the equity method	Purchases	395,519	18	50 days after shipping	-	-	(179,167)	(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)	(1,191,479)	(97)	25 days after invoice date	-	-	234,428	91	-
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	212,345	25	15 days after invoice date	-	-	(34,004)	(15)	-
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)	(730,257)	(84)	25 days after invoice date	-	-	127,393	89	-
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)	(138,243)	(16)	50% down payment, 50% 45 days after invoice date	-	-	15,037	11	-
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	163,377	28	5~45 days after invoice date	-	-	(31,841)	(21)	-
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)	(812,696)	(69)	25 days after invoice date	-	-	194,042	65	-
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	110,252	15	5~15 days after invoice date	-	-	(28,298)	(14)	-
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)	(1,037,072)	(81)	25 days after invoice date	-	-	138,312	86	-
Huizhou 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	120,371	16	5~45 days after invoice date	-	-	(13,527)	(9)	-
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)	(1,175,021)	(68)	25 days after invoice date	-	-	296,245	65	-
Taizhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(123,736)	(7)	50% down payment, 50% 45 days after invoice date	-	-	12,390	3	-
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	126,435	13	15 days after invoice date	-	-	(37,223)	(17)	-
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)	(715,651)	(70)	25 days after invoice date	-	-	142,884	58	-
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)	(1,424,422)	(98)	25 days after invoice date	-	-	362,876	96	-
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	238,621	23	5~45 days after invoice date	-	-	(32,234)	(12)	-
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)	(1,042,474)	(97)	25 days after invoice date	-	-	319,676	97	-
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	132,147	18	5~45 days after invoice date	-	-	(1,530)	(1)	-

Purchases/sales company	Name of the counterparty	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
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)	\$ 334,737	(58)	25 days after invoice date	\$ -	-	\$ 55,170	63	-
SciAnda (Changshu) Pharmaceuticals, Ltd.	ScinoPharm Taiwan, Ltd.	An investee company accounted for under the equity method	(Sales)	(268,766)	(67)	Closes its accounts 90 days after the end of each month	-	-	36,770	57	-
President Drugstore Business Corp.	President Pharmaceutical Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	331,988	5	Closes its accounts 70 days after the end of each month	-	-	(38,227)	(2)	-
Capital Marketing Consultant Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(151,677)	(69)	Closes its accounts 45~65 days after the end of each month	-	-	68,869	71	-
Wisdom Distribution Services Corp.	Books.com. Co., Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	(Service revenue)	(103,649)	(5)	Closes its accounts 30~45 days after the end of each month	-	-	21,496	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	654,167	38	Closes its accounts 20 days after the end of each month	-	-	(128,071)	(34)	-
President Collect Service Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Service cost	138,883	88	Closes its accounts 30 days after the end of each month	-	-	(36,515)	(100)	-
Uni-President Cold-Chain Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Distribution revenue)	(380,176)	(64)	Closes its accounts 30 days after the end of each month	-	-	71,242	1	-
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	761,387	36	Closes its accounts 20 days after the end of each month	-	-	(144,848)	(2)	-
Uni-Wonder Corporation	Tong Zhan Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	668,903	22	Closes its accounts 25 days after the end of each month	-	-	(129,549)	(16)	-
Uni-Wonder Corporation	Uni-President Enterprises Corp.	The Company	Purchases	299,970	10	Closes its accounts 30 days after the end of each month	-	-	(59,141)	(7)	-
Uni-Wonder Corporation	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	158,194	5	Closes its accounts 29 days after the end of each month	-	-	(28,174)	(3)	-
21 Century Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(582,382)	(48)	Closes its accounts 30~60 days after the end of each month	-	-	163,008	51	-
President Transnet Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(310,365)	(61)	Closes its accounts 60 days after the end of each month	-	-	70,545	4	-
President Transnet Corp.	President Collect Service Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Service revenue)	(138,883)	(2)	Closes its accounts 30 days after the end of each month	-	-	36,515	2	-
President Transnet Corp.	Chieh Shun Transport Corp.	An investee company of President Logistics International Co., Ltd. accounted for under the equity method	Service cost	335,658	6	Closes its accounts 40 days after the end of each month	-	-	(126,266)	(7)	-
Uni-President Superior Commissary Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(2,792,108)	(97)	Closes its accounts 30~45 days after the end of each month	-	-	501,279	47	-
Uni-President Superior Commissary Corp.	Koasa Yamako Corp.	An investee company of President Chain Store Corp. is its director	Purchases	160,208	8	Closes its accounts 60 days after the end of each month	-	-	(87,231)	(8)	-
Uni-President Superior Commissary Corp.	Uni-President Enterprises Corp.	The Company	Purchases	150,035	7	Closes its accounts 60 days after the end of each month	-	-	(70,696)	(7)	-
Qware Systems & Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(361,825)	(27)	Closes its accounts 40 days after the end of each month	-	-	133,573	43	-
President Information Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(684,000)	(68)	Closes its accounts 30 days after the end of each month	-	-	499,683	76	-
President Pharmaceutical Corp.	President Drugstore Business Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(331,988)	(30)	Closes its accounts 70 days after the end of each month	-	-	38,227	6	-
President Pharmaceutical Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(237,308)	(22)	Closes its accounts 60~70 days after the end of each month	-	-	140,417	24	-
Retail Support International Corp.	Uni-Wonder Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(158,194)	(9)	Closes its accounts 29 days after the end of each month	-	-	28,174	11	-
Retail Support International Corp.	President Logistics International Co., Ltd.	An investee company of Retail Support International Corp. accounted for under the equity method	Service cost	542,210	48	Closes its accounts 20 days after the end of each month	-	-	(107,123)	(45)	-
Retail Support International Corp.	Retail Support Taiwan Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Service cost	180,082	16	Closes its accounts 15~20 days after the end of each month	-	-	(38,003)	(16)	-
Duskin Serve Taiwan Co., Ltd	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(194,398)	(22)	Closes its accounts 15~60 days after the end of each month	-	-	74,090	28	-
President Logistics International Co., Ltd.	Uni-President Cold-Chain Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(761,387)	(35)	Closes its accounts 20 days after the end of each month	-	-	144,848	35	-
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)	(654,167)	(30)	Closes its accounts 20 days after the end of each month	-	-	128,071	31	-
President Logistics International Co., Ltd.	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(542,210)	(25)	Closes its accounts 20 days after the end of each month	-	-	107,123	26	-

Purchases/sales company	Name of the counterparty	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
President Logistics International Co., Ltd.	Chieh Shun Transport Corp.	An investee company of President Logistics International Co., Ltd. accounted for under the equity method	Service cost	\$ 778,834	38	Closes its accounts 20 days after the end of each month	\$ -	-	(\$ 141,099)	(34)	-
Retail Support Taiwan Corp.	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(180,082)	(86)	Closes its accounts 15~20 days after the end of each month	-	-	38,003	83	-
Chieh Shun Transport Corp.	President Logistics International Co., Ltd.	An investee company of Retail Support International Corp. accounted for under the equity method	(Distribution revenue)	(778,834)	(67)	Closes its accounts 20 days after the end of each month	-	-	141,099	52	-
Chieh Shun Transport Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(335,658)	(29)	Closes its accounts 40 days after the end of each month	-	-	126,266	46	-
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)	(127,915)	(90)	Closes its accounts 30 days after the end of each month	-	-	35,755	91	-
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)	(123,510)	(57)	Closes its accounts 30 days after the end of each month	-	-	35,586	62	-
Changjiagang 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)	(113,515)	(39)	Closes its accounts 30 days after the end of each month	-	-	40,222	63	-
Uni-President (Thailand) Ltd.	Uni-President Marketing Co., Ltd.	An investee company of Uni-President (Thailand) Ltd. accounted for under the equity method	(Sales)	(436,934)	(52)	Closes its accounts 60 days after the end of each month	-	-	182,782	57	-
Uni-President (Vietnam) Co., Ltd.	Uni-President Enterprises Corp.	The Company	(Sales)	(222,418)	(4)	30 days after delivery	-	-	33,555	3	-
Uni-President (Vietnam) Co., Ltd.	Uni-President (Malaysia) SDN. BHD.	An investee company of Uni-President (Vietnam) Co., Ltd. accounted for under the equity method	(Sales)	(172,528)	(3)	Closes its accounts 60 days after the end of each month	-	-	30,670	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)	(102,735)	(2)	Closes its accounts 30 days after the end of each month	-	-	19,491	2	-
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	436,934	98	Closes its accounts 60 days after the end of each month	-	-	(182,782)	(98)	-
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	172,528	98	Closes its accounts 60 days after the end of each month	-	-	(30,670)	(98)	-
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	102,735	44	Closes its accounts 30 days after the end of each month	-	-	(19,491)	(46)	-
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	1,206,714	46	Closes its accounts 30 days after the end of each month	-	-	(131,196)	(23)	-
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	1,140,806	43	Closes its accounts 30 days after the end of each month	-	-	(352,024)	(62)	-
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	133,308	5	Closes its accounts 30 days after the end of each month	-	-	(19,000)	(3)	-
Guiyang President Enterprises Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(521,268)	(83)	Closes its accounts 30 days after the end of each month	-	-	44,334	89	-
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	521,268	33	Closes its accounts 30 days after the end of each month	-	-	(44,334)	(13)	-
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	188,386	12	Closes its accounts 30 days after the end of each month	-	-	(27,179)	(8)	-
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	133,467	8	Closes its accounts 30 days after the end of each month	-	-	(29,276)	(8)	-
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)	(1,206,714)	(20)	Closes its accounts 30 days after the end of each month	-	-	131,196	20	-
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)	(188,386)	(3)	Closes its accounts 30 days after the end of each month	-	-	27,179	4	-

Purchases/sales company	Name of the counterparty	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
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)	\$ 112,569	(2)	Closes its accounts 30 days after the end of each month	\$ -	-	\$ 29,200	4	-
Chengdu President Enterprises Food Co., Ltd.	Sichuan Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	1,191,479	27	25 days after invoice date	-	-	(234,428)	(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	756,165	17	Closes its accounts 30 days after the end of each month	-	-	(129,941)	(14)	-
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	715,651	16	25 days after invoice date	-	-	(142,884)	(15)	-
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)	(962,258)	(79)	Closes its accounts 30 days after the end of each month	-	-	447,750	84	-
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)	(133,308)	(11)	Closes its accounts 30 days after the end of each month	-	-	19,000	4	-
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)	(114,985)	(9)	Closes its accounts 30 days after the end of each month	-	-	64,324	12	-
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	1,175,021	99	25 days after invoice date	-	-	(296,245)	(100)	-
Shijiazhuang President Enterprises Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	649,393	84	Closes its accounts 30 days after the end of each month	-	-	(22,204)	(43)	-
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	181,346	35	Closes its accounts 30 days after the end of each month	-	-	(12,636)	(8)	-
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)	(412,276)	(12)	Closes its accounts 30 days after the end of each month	-	-	37,993	29	-
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	654,494	30	Closes its accounts 30 days after the end of each month	-	-	(104,022)	(18)	-
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)	(533,394)	(15)	Closes its accounts 30 days after the end of each month	-	-	108,745	59	-
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	333,168	15	Closes its accounts 30 days after the end of each month	-	-	(125,652)	15	-
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	114,985	5	Closes its accounts 30 days after the end of each month	-	-	(64,324)	(8)	-
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	109,418	43	Closes its accounts 30 days after the end of each month	-	-	(9,498)	(26)	-
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)	(2,007,770)	(91)	Closes its accounts 30 days after the end of each month	-	-	271,204	75	-
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)	(654,494)	(5)	Closes its accounts 30 days after the end of each month	-	-	104,022	11	-
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	412,276	4	Closes its accounts 30 days after the end of each month	-	-	(37,993)	(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)	(616,529)	(4)	Closes its accounts 30 days after the end of each month	-	-	108,468	12	-
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	825,056	9	Closes its accounts 30 days after the end of each month	-	-	(163,418)	(7)	-
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)	(160,379)	(1)	Closes its accounts 30 days after the end of each month	-	-	48,418	5	-

Purchases/sales company	Name of the counterparty	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		Note
							Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
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	Purchases	\$ 100,358	1	Closes its accounts 30 days after the end of each month	\$ -	-	(\$ 68,749)	(3)	-
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	1,037,072	11	25 days after invoice date	-	-	(138,312)	(8)	-
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	812,696	9	25 days after invoice date	-	-	(194,042)	(8)	-
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	774,332	8	Closes its accounts 30 days after the end of each month	-	-	(139,056)	(6)	-
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	723,178	8	Closes its accounts 30 days after the end of each month	-	-	(126,603)	(6)	-
Guangzhou President Enterprises Co., Ltd.	Hainan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	657,804	7	Closes its accounts 30 days after the end of each month	-	-	(138,901)	(6)	-
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	138,243	1	50% down payment, 50% 45 days after invoice date	-	-	(15,037)	(1)	-
Guangzhou President Enterprises Co., Ltd.	Guangzhou President Packaging Ind. Corp.	An investee company of Wuhan President Packaging Ind. Corp. accounted for under the equity method	Purchases	127,915	1	Closes its accounts 30 days after the end of each month	-	-	(35,755)	(2)	-
Guangzhou President Enterprises Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	125,677	1	Closes its accounts 30 days after the end of each month	-	-	(14,889)	(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	123,736	1	50% down payment, 50% 45 days after invoice date	-	-	(12,390)	(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)	(308,156)	(11)	Closes its accounts 30 days after the end of each month	-	-	42,560	26	-
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	405,954	23	Closes its accounts 30 days after the end of each month	-	-	(132,592)	(24)	-
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)	(228,414)	(8)	Closes its accounts 30 days after the end of each month	-	-	88,034	53	-
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	356,705	20	Closes its accounts 30 days after the end of each month	-	-	(37,609)	(7)	-
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)	(825,056)	(31)	Closes its accounts 30 days after the end of each month	-	-	163,418	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	616,529	41	Closes its accounts 30 days after the end of each month	-	-	(108,468)	(24)	-
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)	(774,332)	(98)	Closes its accounts 30 days after the end of each month	-	-	139,056	100	-
Zhanjiang President Enterprises Co., Ltd.	Zhanjiang Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	730,257	100	25 days after invoice date	-	-	(127,393)	(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)	(160,192)	(9)	Closes its accounts 30 days after the end of each month	-	-	95,039	53	-
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)	(109,418)	(6)	Closes its accounts 30 days after the end of each month	-	-	9,498	5	-
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	303,603	28	Closes its accounts 30 days after the end of each month	-	-	(114,953)	(42)	-
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	164,298	15	Closes its accounts 30 days after the end of each month	-	-	(25,132)	(9)	-

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.	Nanchang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	\$ 356,705	(9)	Closes its accounts 30 days after the end of each month	\$ -	-	\$ 37,609	25	-
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	228,414	9	Closes its accounts 30 days after the end of each month	-	-	(88,034)	(12)	-
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)	(234,972)	(6)	Closes its accounts 30 days after the end of each month	-	-	38,554	26	-
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	607,178	23	Closes its accounts 30 days after the end of each month	-	-	(149,293)	(20)	-
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)	(125,677)	(3)	Closes its accounts 30 days after the end of each month	-	-	14,889	10	-
Jinan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,688,144)	(75)	Closes its accounts 30 days after the end of each month	-	-	312,946	84	-
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)	(181,346)	(8)	Closes its accounts 30 days after the end of each month	-	-	12,636	3	-
Jinan President Enterprises Co., Ltd.	Shaanxi President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(130,404)	(6)	Closes its accounts 30 days after the end of each month	-	-	17,934	5	-
Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(607,178)	(10)	Closes its accounts 30 days after the end of each month	-	-	149,293	36	-
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	234,972	7	Closes its accounts 30 days after the end of each month	-	-	(38,554)	(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)	(405,954)	(7)	Closes its accounts 30 days after the end of each month	-	-	132,592	32	-
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	308,156	9	Closes its accounts 30 days after the end of each month	-	-	(42,560)	(4)	-
Wuhan President Enterprises Food Co., Ltd.	Yichang Ziquan Beverage Industries Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	359,786	10	Closes its accounts 30 days after the end of each month	-	-	(88,856)	(9)	-
Zhengzhou President Enterprises Co., Ltd.	Henan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	2,634,789	45	Closes its accounts 30 days after the end of each month	-	-	(586,405)	(43)	-
Zhengzhou President Enterprises Co., Ltd.	Jinan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,688,144	29	Closes its accounts 30 days after the end of each month	-	-	(312,946)	(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	209,876	4	Closes its accounts 30 days after the end of each month	-	-	(43,899)	(3)	-
Zhengzhou President Enterprises Co., Ltd.	Shanxi President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	126,511	2	Closes its accounts 30 days after the end of each month	-	-	(34,554)	(3)	-
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)	(756,165)	(65)	Closes its accounts 30 days after the end of each month	-	-	129,941	59	-
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)	(133,467)	(11)	Closes its accounts 30 days after the end of each month	-	-	29,276	13	-
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)	(114,426)	(4)	Closes its accounts 30 days after the end of each month	-	-	15,627	4	-
Beijing President Enterprises Drinks Co., Ltd.	Uni-President Enterprises (TianJin) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	953,540	17	Closes its accounts 30 days after the end of each month	-	-	(292,031)	(20)	-
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	1,262,439	22	Closes its accounts 30 days after the end of each month	-	-	(253,363)	(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)	
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	\$ 1,042,474	18	25 days after invoice date	\$ -	-	(\$ 319,676)	(22)	-
Beijing President Enterprises Drinks Co., Ltd.	Wuhan Zijiing President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	590,010	10	Closes its accounts 30 days after the end of each month	-	-	(261,149)	(18)	-
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	111,071	2	Closes its accounts 30 days after the end of each month	-	-	(36,140)	(2)	-
Shanxi 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)	(126,511)	(18)	Closes its accounts 30 days after the end of each month	-	-	34,554	36	-
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)	(111,071)	(16)	Closes its accounts 30 days after the end of each month	-	-	36,140	38	-
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	143,727	26	Closes its accounts 30 days after the end of each month	-	-	(18,011)	(11)	-
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)	(953,540)	(58)	Closes its accounts 30 days after the end of each month	-	-	292,031	90	-
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	114,426	10	Closes its accounts 30 days after the end of each month	-	-	(15,627)	(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)	(143,727)	(9)	Closes its accounts 30 days after the end of each month	-	-	18,011	6	-
Uni-President Enterprises (TianJin) Co., Ltd.	President Enterprises (Inner Mongolia) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(112,188)	(7)	Closes its accounts 30 days after the end of each month	-	-	8,349	3	-
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	334,737	30	25 days after invoice date	-	-	(55,170)	(21)	-
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)	(732,731)	(100)	Closes its accounts 30 days after the end of each month	-	-	139,110	100	-
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	732,731	27	Closes its accounts 30 days after the end of each month	-	-	(139,110)	(17)	-
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	705,121	26	Closes its accounts 30 days after the end of each month	-	-	(250,409)	(31)	-
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)	(705,121)	(36)	Closes its accounts 30 days after the end of each month	-	-	250,409	98	-
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	130,404	10	Closes its accounts 30 days after the end of each month	-	-	(17,934)	(5)	-
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	112,569	9	Closes its accounts 30 days after the end of each month	-	-	(29,200)	(8)	-
Henan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(2,634,789)	(96)	Closes its accounts 30 days after the end of each month	-	-	586,405	96	-
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	(Sales)	(657,804)	(94)	Closes its accounts 30 days after the end of each month	-	-	138,901	99	-
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)	(1,140,806)	(10)	Closes its accounts 30 days after the end of each month	-	-	352,024	17	-
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)	(333,168)	(3)	Closes its accounts 30 days after the end of each month	-	-	125,652	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)	
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	\$ 533,394	5	Closes its accounts 30 days after the end of each month	\$ -	-	(\$ 108,745)	(5)	-
President (Kunshan) Trading Co., Ltd.	Uni-President Shanghai Management Consulting Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(138,918)	(1)	Closes its accounts 30 days after the end of each month	-	-	53,582	3	-
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	(Sales)	(100,358)	(1)	Closes its accounts 30 days after the end of each month	-	-	68,749	3	-
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	160,379	1	Closes its accounts 30 days after the end of each month	-	-	(48,418)	(2)	-
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	2,123,658	18	Closes its accounts 30 days after the end of each month	-	-	(202,820)	(9)	-
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	2,007,770	17	Closes its accounts 30 days after the end of each month	-	-	(271,204)	(12)	-
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	1,424,422	12	25 days after invoice date	-	-	(362,876)	(17)	-
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	962,258	8	Closes its accounts 30 days after the end of each month	-	-	(447,750)	(21)	-
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	381,671	3	25 days after invoice date and closes its accounts 90 days after the end of each month	-	-	(124,940)	(6)	-
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	278,791	2	Closes its accounts 30 days after the end of each month	-	-	(11,360)	(1)	-
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	160,192	1	Closes its accounts 30 days after the end of each month	-	-	(95,039)	(4)	-
President (Kunshan) Trading Co., Ltd.	Changjiagang President Nisshin Food Co., Ltd.	An investee company of Cayman President Holdings Ltd. accounted for under the equity method	Purchases	113,515	1	Closes its accounts 30 days after the end of each month	-	-	(40,222)	(2)	-
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)	(278,791)	(52)	Closes its accounts 30 days after the end of each month	-	-	11,360	36	-
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	112,188	67	Closes its accounts 30 days after the end of each month	-	-	(8,349)	(30)	-
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)	(303,603)	(68)	Closes its accounts 30 days after the end of each month	-	-	114,953	78	-
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)	(164,298)	(95)	Closes its accounts 30 days after the end of each month	-	-	25,132	88	-
Uui-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)	(2,123,658)	(94)	Closes its accounts 30 days after the end of each month	-	-	202,820	89	-
Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	ShangHai President Packaging Ind. Corp.	An investee company of Wuhan President Packaging Ind. Corp. accounted for under the equity method	Purchases	123,510	8	Closes its accounts 30 days after the end of each month	-	-	(35,586)	(7)	-
Uni-President Shanghai Management 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	138,918	24	Closes its accounts 30 days after the end of each month	-	-	(53,582)	(6)	-
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)	(209,876)	(87)	Closes its accounts 30 days after the end of each month	-	-	43,899	87	-
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)	(1,262,439)	(33)	Closes its accounts 30 days after the end of each month	-	-	253,363	59	-
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)	(649,393)	(17)	Closes its accounts 30 days after the end of each month	-	-	22,204	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)	
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)	\$ 238,621	(6)	5~45 days after invoice date	\$ -	—	\$ 32,234	7	-
Shanghai E & P Trading Co., Ltd.	Sichuan Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	(Sales)	(212,345)	(6)	15 days after invoice date	-	—	34,004	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)	(163,377)	(4)	5~45 days after invoice date	-	—	31,841	7	-
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)	(132,147)	(3)	5~45 days after invoice date	-	—	1,530	-	-
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)	(126,435)	(3)	15 days after invoice date	-	—	37,223	9	-
Shanghai E & P Trading Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	(Sales)	(120,371)	(3)	5~45 days after invoice date	-	—	13,527	3	-
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)	(110,252)	(3)	5~15 days after invoice date	-	—	28,298	7	-
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)	(101,711)	(3)	Closes its accounts 30 days after the end of each month	-	—	25,951	6	-

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

(Note 2) Foreign currencies are translated into New Taiwan Dollars using the following exchanges: ending balances of receivables and payables are translated using the exchange rates as of report date (USD:NTD 1:32.45, CNY:NTD 1:4.465, VND:NTD 1:0.001275, THB:NTD 1:0.8841, MYR:NTD 1:6.9553); amounts of transactions of purchases and sales are translated using the average exchange rates for the six-month period ended June 30, 2024 (USD:NTD 1: 31.91, CNY:NTD 1: 4.422, VND:NTD 1:0.001279, THB:NTD 1: 0.8825, MYR:NTD 1:6.8259).

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

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

June 30, 2024

Table 7

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	\$ 1,387,473	7.83	\$ -	-	\$ 1,022,453	\$ -
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	573,689	13.58	-	-	573,689	-
Uni-President Enterprises Corp.	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Accounts receivable	513,885	9.76	-	-	465,282	-
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	441,934	9.62	-	-	435,611	-
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Other receivables	4,354,539	-	-	-	9,001	-
Uni-President Enterprises Corp.	Tung Hsyng Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	237,407	5.36	-	-	130,237	-
Uni-President Enterprises Corp.	Tong-Shun Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	233,297	4.72	-	-	137,944	-
Uni-President Enterprises Corp.	Tung-Yi Foods Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	203,439	5.94	-	-	150,369	-
Uni-President Enterprises Corp.	Guan-Chan Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	174,187	5.89	-	-	106,188	-
Uni-President Enterprises Corp.	Tong Zhan Corporation Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	148,543	7.81	-	-	123,378	-
Uni-President Enterprises Corp.	Tung-Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	100,978	5.45	-	-	74,142	-
Uni-President Enterprises Corp.	Nanlien International Corp.	An investee company accounted for under the equity method	Other receivables	957,047	-	-	-	939,866	-
Uni-President Enterprises Corp.	President Securities Corp.	An investee company accounted for under the equity method	Other receivables	551,122	-	-	-	-	-
Uni-President Enterprises Corp.	Presco Netmarketing Inc.	An investee company accounted for under the equity method	Other receivables	485,229	-	-	-	480,587	-
Uni-President Enterprises Corp.	TTET Union Corp.	An investee company accounted for under the equity method	Other receivables	412,157	-	-	-	-	-
Uni-President Enterprises Corp.	Uni-Wonder Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	306,288	-	-	-	306,160	-
Uni-President Enterprises Corp.	President International Development Corp.	An investee company accounted for under the equity method	Other receivables	280,399	-	-	-	275,479	-
Uni-President Enterprises Corp.	Ton-Yi Industrial Corp.	An investee company accounted for under the equity method	Other receivables	224,579	-	-	-	747	-
Uni-President Enterprises Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	223,895	-	-	-	223,895	-
Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.	An investee company accounted for under the equity method	Other receivables	160,887	-	-	-	480	-

Company Name	Name of the counterparty	Relationship	Receivables from related party		Turnover rate	Overdue receivables			
			General ledger account	Amount		Amount	Action taken for overdue accounts	Subsequent collections	Allowance for doubtful accounts
Uni-President Enterprises Corp.	President Packaging Industrial Corp.	An investee company accounted for under the equity method	Other receivables	\$ 106,323	-	\$ -	-	\$ 868	\$ -
Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	An investee company of Cayman President Holdings Ltd. accounted for under the equity method	Other receivables	1,267,822	-	-	-	-	-
Kai Yu Investment Co., Ltd.	Uni-President Express Corp.	An investee company accounted for under the equity method	Other receivables	432,764	-	-	-	-	-
Kai Yu Investment Co., Ltd.	Tone Sang Construction Corp.	An investee company accounted for under the equity method	Other receivables	220,274	-	-	-	-	-
Kai Yu Investment Co., Ltd.	Tung Ho Development Corp.	An investee company accounted for under the equity method	Other receivables	100,000	-	-	-	-	-
Presco Netmarketing Inc.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	100,382	6.60	-	-	-	-
Nanlien International Corp.	Link Pro Corporation	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	309,354	6.29	-	-	-	-
Tait Marketing & Distribution Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	219,054	3.90	-	-	66,565	-
Tait Marketing & Distribution Co., Ltd.	Tone Sang Construction Corp.	An investee company accounted for under the equity method	Other receivables	200,000	-	-	-	-	-
President Packaging Industrial Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	101,325	6.06	-	-	-	-
Ton-Yi Industrial Corp.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Holdings Ltd. accounted for under the equity method	Accounts receivable	179,167	4.57	-	-	71,156	-
President Chain Store Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	798,218	-	-	-	781,931	-
President Chain Store Corp.	Uni-Wonder Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	491,396	-	-	-	475,037	-
President Chain Store Corp.	Mech-President Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	172,629	-	-	-	157,978	-
President Chain Store Corp.	Icash corporation	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	152,622	-	-	-	50,431	-
President Chain Store Corp.	Uni-President Enterprises Corp.	The Company	Other receivables	138,190	-	-	-	17,974	-
President Chain Store Corp.	Qware Systems & Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	136,271	-	-	-	113,208	-
President Chain Store Corp.	Duskin Serve Taiwan Co., Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	107,862	-	-	-	107,166	-
Kai Yu (BVI) Investment Co., Ltd.	Cayman President Holdings Ltd.	An investee company accounted for under the equity method	Other receivables	772,310	-	-	-	-	-
Tung Ang Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	275,874	11.45	-	-	-	-
Tung Ang Enterprises Corp.	Tung Hsyng Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	221,544	5.56	-	-	-	-

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
Tung Hsyng Co., Ltd.	Presicarre Corp.	An investee company accounted for under the equity method	Accounts receivable	\$ 200,558	3.69	\$ -	-	\$ -	\$ -
Link Pro Corporation	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	153,319	6.84	-	-	-	-
Kai Ya Food Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	211,305	5.76	-	-	-	-
Ton Yu Investment Inc.	President Property Corp.	An investee company of President International Development Corp. accounted for under the equity method	Other receivables	127,523	-	-	-	-	-
Daeyoung Foods Co., Ltd.	The Joen Water Co., Ltd.	An investee company of Woongjin Foods Co., Ltd. accounted for under the equity method	Other receivables	200,379	-	-	-	-	-
Ton Yi (China) Investment Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Holdings Ltd. accounted for under the equity method	Other receivables	816,027	-	-	-	317,839	-
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	595,925	-	-	-	443	-
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	234,428	8.56	-	-	234,426	-
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	179,319	-	-	-	-	-
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	159,384	-	-	-	115	-
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	135,442	-	-	-	152	-
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	127,393	13.45	-	-	127,368	-
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	335,180	-	-	-	-	-
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	138,312	12.14	-	-	128,026	-
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	194,042	8.49	-	-	135,154	-
Zhangzhou Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Holdings Ltd. accounted for under the equity method	Other receivables	136,529	-	-	-	-	-
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	296,245	9.85	-	-	296,245	-

Company Name	Name of the counterparty	Relationship	Receivables from related party		Turnover rate	Overdue receivables			
			General ledger account	Amount		Amount	Action taken for overdue accounts	Subsequent collections	Allowance for doubtful accounts
Taizhou Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Other receivables	\$ 180,447	-	\$ -	-	\$ -	\$ -
Taizhou Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Holdings Ltd. accounted for under the equity method	Other receivables	113,436	-	-	-	-	-
Chengdu Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	142,884	13.23	-	-	142,884	-
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	362,876	10.65	-	-	201,724	-
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	227,965	-	-	-	413	-
Kunshan Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Holdings Ltd. accounted for under the equity method	Other receivables	135,393	-	-	-	-	-
Kunshan Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	An investee company of Cayman Ton Yi (China) Holdings Ltd. accounted for under the equity method	Other receivables	133,353	-	-	-	133,353	-
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	319,676	8.84	-	-	225,073	-
Beijing Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Holdings Ltd. accounted for under the equity method	Other receivables	203,745	-	-	-	-	-
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	201,111	-	-	-	-	-
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	113,554	-	-	-	-	-
Chengdu Ton Yi Industrial Packing Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	290,492	-	-	-	89,575	-
Fujian Ton Yi Tinplate Co., Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Jiangsu Ton Yi Holdings Ltd. accounted for under the equity method	Accounts receivable	129,280	10.02	-	-	129,280	-
Jiangsu Ton Yi Tinplate Co., Ltd.	Changsha Ton Yi Industrial Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Accounts receivable	114,158	4.61	-	-	62,242	-
Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Tonyi Daiwa Industrial Co., Ltd.	An investee company of Wuxi Ton Yi Industrial Packing Co., Ltd. accounted for under the equity method	Other receivables	202,360	-	-	-	22,388	-
Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	156,417	-	-	-	-	-

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.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Holdings Ltd. accounted for under the equity method	Other receivables	\$ 135,049	-	\$ -	-	\$ -	\$ -
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	Accounts receivable	124,940	10.87	-	-	124,932	-
Uni-President Superior Commissary Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	501,279	11.44	-	-	-	-
21 Century Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	163,008	6.28	-	-	23,276	-
President Pharmaceutical Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	140,417	3.59	-	-	27,829	-
President Information Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	499,683	3.45	-	-	220,288	-
Qware Systems & Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	133,573	5.15	-	-	43,720	-
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	144,848	10.26	-	-	-	-
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	128,071	8.87	-	-	-	-
President Logistics International Co., Ltd.	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Accounts receivable	107,123	10.60	-	-	-	-
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	141,099	11.12	-	-	-	-
Chieh Shun Transport Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Accounts receivable	126,266	4.77	-	-	39,128	-
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	182,782	5.10	-	-	-	-
Uni-President (Philippines) Corp.	Uni-President Land Corp.	An investee company of Uni-President Southeast Asia Holdings Ltd. accounted for under the equity method	Long-term notes and accounts receivable	307,636	-	-	-	-	-
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	178,088	-	-	-	-	-
Zhongshan President Enterprises Co., Ltd.	Zhangzhou President Biotech Co., Ltd	An investee company of Kai Yu (BVI) accounted for under the equity method	Other receivables	737,368	-	-	-	-	-
Qingdao President Feed & Livestock Co., Ltd.	President Chain Store (Zhejiang) Ltd.	An investee company of President Chain Store (Hong Kong) Holdings Ltd. accounted for under the equity method	Other receivables	134,065	-	-	-	-	-
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	130,358	-	-	-	-	-

Company Name	Name of the counterparty	Relationship	Receivables from related party		Turnover rate	Overdue receivables			
			General ledger account	Amount		Amount	Action taken for overdue accounts	Subsequent collections	Allowance for doubtful accounts
Uni-President Enterprises (China) Investment Corp.	Uni-President China Holdings Ltd.	An investee company of Cayman President Holdings Ltd. accounted for under the equity method	Other receivables	\$ 2,917,596	-	\$ -	-	\$ -	-
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	1,170,261	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Uni-President Shanghai Management Consulting Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	1,064,011	-	-	-	-	-
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	967,563	-	-	-	-	-
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	911,365	-	-	-	-	-
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	686,809	-	-	-	-	-
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	609,592	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	President Enterprises (Inner Mongolia) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	556,570	-	-	-	-	-
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	556,432	-	-	-	-	-
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	390,806	-	-	-	-	-
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	312,873	-	-	-	-	-
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	279,584	-	-	-	-	-
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	228,611	-	-	-	-	-
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	219,240	-	-	-	-	-
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	210,758	-	-	-	-	-
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	206,192	-	-	-	-	-

Company Name	Name of the counterparty	Relationship	Receivables from related party		Turnover rate	Overdue receivables			
			General ledger account	Amount		Amount	Action taken for overdue accounts	Subsequent collections	Allowance for doubtful accounts
Uni-President Enterprises (China) Investment Corp.	Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	\$ 200,356	-	\$ -	-	\$ -	-
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	157,356	-	-	-	-	-
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	142,383	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Hefei President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	137,430	-	-	-	-	-
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	136,314	-	-	-	-	-
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	108,875	-	-	-	-	-
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	103,332	-	-	-	-	-
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	487,165	-	-	-	-	-
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	275,805	-	-	-	-	-
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	131,196	18.26	-	-	-	-
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	196,067	14.42	-	-	-	-
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	447,750	6.09	-	-	-	-
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	106,786	-	-	-	-	-
Uui-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	202,820	17.56	-	-	-	-
Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	196,674	-	-	-	-	-
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	392,029	-	-	-	-	-

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
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	\$ 271,204	16.40	\$ -	-	\$ -	\$ -
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	326,780	-	-	-	-	-
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	108,468	15.70	-	-	-	-
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	104,022	16.55	-	-	-	-
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	793,840	-	-	-	-	-
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	811,004	-	-	-	-	-
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	139,056	21.11	-	-	-	-
Zhanjiang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	487,426	-	-	-	-	-
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	913,912	-	-	-	-	-
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	312,946	11.41	-	-	-	-
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	159,377	-	-	-	-	-
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	149,293	9.26	-	-	-	-
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	132,592	9.64	-	-	-	-
Wuhan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	1,275,387	-	-	-	-	-
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	Accounts receivable	108,745	14.08	-	-	-	-
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	630,654	-	-	-	-	-

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
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	\$ 129,941	15.52	\$ -	-	\$ -	\$ -
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	569,057	-	-	-	-	-
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	938,810	-	-	-	-	-
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	465,488	-	-	-	-	-
Akesu President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	139,110	20.97	-	-	-	-
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	279,302	-	-	-	-	-
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	250,409	8.29	-	-	-	-
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	280,409	-	-	-	-	-
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	586,405	12.01	-	-	-	-
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	168,114	-	-	-	-	-
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	352,024	9.14	-	-	-	-
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	125,652	5.95	-	-	-	-
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	Other receivables	112,477	-	-	-	-	-
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	416,496	-	-	-	-	-
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	292,031	7.78	-	-	-	-
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	263,280	-	-	-	-	-

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
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	\$ 480,834	-	\$ -	-	\$ -	-
Nanning President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	163,418	13.43	-	-	-	-
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	610,334	-	-	-	-	-
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	138,901	9.63	-	-	-	-
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	277,925	-	-	-	-	-
Ningxia President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	459,102	-	-	-	-	-
Beijing President Enterprises Drinks Co., Ltd.	Henan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	176,636	-	-	-	-	-
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	777,780	-	-	-	-	-
Xuzhou 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	177,181	-	-	-	-	-
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	Accounts receivable	114,953	9.29	-	-	-	-
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	253,363	12.04	-	-	-	-

(Note) Foreign currencies are translated into New Taiwan Dollars using the exchange rates as of report date.(USD:NTD 1:32.45, CNY:NTD 1:4.465, VND:NTD 1:0.001275, THB:NTD 1:0.8841, PHP:NTD 1:0.5537, KRW:NTD 1:0.02357).

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Derivative financial instrument transactions

June 30, 2024

Table 8

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	2,600	\$	624
Tait Marketing & Distribution Co., Ltd.	Forward exchange contracts-buy USD sell NTD	USD	1,254	(	220)
ScinoPharm Taiwan, Ltd.	Forward exchange contracts-buy NTD sell USD	USD	7,190	(	652)

(Note 1) For the six-month period ended June 30, 2024, the Company recognized a net gain of \$6,651 as a result of derivative financial instrument transactions.

(Note 2) For the six-month period ended June 30, 2024, the Company's subsidiaries recognized a net loss of \$70,244 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 1:32.45.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Significant inter-company transactions during the reporting periods

For the six-month period ended June 30, 2024

Table 9

Expressed in thousands of NTD

Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	General ledger account	Amount	Intercompany transactions	
						Terms	The percentage of consolidated total revenue or total assets (Note 4)
0	Uni-President Enterprises Corp.	Uni-President Cold-Chain Corp.	1	Sales	\$ 5,142,389	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	1,387,473	-	-
0	Uni-President Enterprises Corp.	Uni-President Cold-Chain Corp.	1	Shipping expenses	311,663	-	-
0	Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	1	Sales	3,251,314	Closes its accounts 38 days after the end of each week	1%
0	Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	1	Accounts receivable	573,689	-	-
0	Uni-President Enterprises Corp.	Retail Support International Corp.	1	Sales	2,440,518	Closes its accounts 30 days after the end of each month	1%
0	Uni-President Enterprises Corp.	Retail Support International Corp.	1	Accounts receivable	513,885	-	-
0	Uni-President Enterprises Corp.	President Chain Store Corp.	1	Sales	2,213,787	Closes its accounts 35 days after the end of each month	1%
0	Uni-President Enterprises Corp.	President Chain Store Corp.	1	Accounts receivable	441,934	-	-
0	Uni-President Enterprises Corp.	President Chain Store Corp.	1	Other receivables	4,354,539	-	1%
0	Uni-President Enterprises Corp.	Tung Hsyng Co., Ltd.	1	Sales	640,513	Closes its accounts 60 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tung Hsyng Co., Ltd.	1	Accounts receivable	237,407	-	-
0	Uni-President Enterprises Corp.	Tung-Yi Foods Enterprises Corp.	1	Sales	565,043	Closes its accounts 50 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tung-Yi Foods Enterprises Corp.	1	Accounts receivable	203,439	-	-
0	Uni-President Enterprises Corp.	Tong-Shun Enterprises Corp.	1	Sales	519,818	Closes its accounts 62 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tong-Shun Enterprises Corp.	1	Accounts receivable	233,297	-	-
0	Uni-President Enterprises Corp.	Fu Yi Enterprises Corp.	1	Sales	347,251	Closes its accounts 27 days after the end of each week	-
0	Uni-President Enterprises Corp.	Uni-President Vender Corp.	1	Sales	336,930	Closes its accounts 20 days after the end of each month	-
0	Uni-President Enterprises Corp.	Uni-Wonder Corporation	1	Sales	299,970	Closes its accounts 30 days after the end of each month	-
0	Uni-President Enterprises Corp.	Uni-Wonder Corporation	1	Other receivables	306,288	-	-
0	Uni-President Enterprises Corp.	Tung-Hsiang Enterprises Corp.	1	Sales	261,771	Closes its accounts 49 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tung-Hsiang Enterprises Corp.	1	Accounts receivable	100,978	-	-
0	Uni-President Enterprises Corp.	Tung-Ju Enterprise Corp.	1	Sales	214,526	Closes its accounts 65 days after the end of each week	-
0	Uni-President Enterprises Corp.	Kun Rich Corp.	1	Sales	210,391	Closes its accounts 42 days after the end of each week	-
0	Uni-President Enterprises Corp.	Uni-President Superior Commissary Corp.	1	Sales	150,035	Closes its accounts 60 days after the end of each month	-
0	Uni-President Enterprises Corp.	Ginfa Enterprises Corp.	1	Sales	132,726	Closes its accounts 36 days after the end of each week	-
0	Uni-President Enterprises Corp.	Cheng-Fa Enterprises Corp.	1	Sales	125,185	Closes its accounts 40 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tung-Che Corp.	1	Sales	103,077	Closes its accounts 58 days after the end of each week	-
0	Uni-President Enterprises Corp.	Guan-Chan Enterprises Corp.	1	Accounts receivable	174,187	-	-
0	Uni-President Enterprises Corp.	President Kikkoman Inc.	1	Purchase	598,350	Closes its accounts 25~30 days after the end of each month	-
0	Uni-President Enterprises Corp.	President Nisshin Corp.	1	Purchase	310,116	Closes its accounts 30 days after the end of each month	-
0	Uni-President Enterprises Corp.	Uni-President (Vietnam) Co., Ltd.	1	Purchase	222,418	30 days after delivery	-
0	Uni-President Enterprises Corp.	President Packaging Industrial Corp.	1	Purchase	140,225	Closes its accounts 30 days after the end of each month	-

Intercompany transactions							The percentage of consolidated total revenue or total assets (Note 4)
Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	General ledger account	Amount	Terms	
0	Uni-President Enterprises Corp.	President Packaging Industrial Corp.	1	Other receivables	\$ 106,323	-	-
0	Uni-President Enterprises Corp.	Nanlien International Corp.	1	Other receivables	957,047	-	-
0	Uni-President Enterprises Corp.	Presco Netmarketing Inc.	1	Other receivables	485,229	-	-
0	Uni-President Enterprises Corp.	Presco Netmarketing Inc.	1	Advertising expenses	130,816	Closes its accounts 30 days after the end of each month	-
0	Uni-President Enterprises Corp.	President International Development Corp.	1	Other receivables	280,399	-	-
0	Uni-President Enterprises Corp.	Ton-Yi Industrial Corp.	1	Other receivables	224,579	-	-
0	Uni-President Enterprises Corp.	President Transnet Corp.	1	Other receivables	223,895	-	-
0	Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.	1	Other receivables	160,887	-	-
0	Uni-President Enterprises Corp.	Uni-President Dream Parks Corp.	1	Advertising expenses	124,874	Closes its accounts 45 days after the end of each month	-
1	Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	3	Other receivables	1,267,822	-	-
2	Kai Yu Investment Co., Ltd.	Uni-President Express Corp.	3	Other receivables	432,764	-	-
2	Kai Yu Investment Co., Ltd.	Tone Sang Construction Corp.	3	Other receivables	220,274	-	-
2	Kai Yu Investment Co., Ltd.	Tung Ho Development Corp.	3	Other receivables	100,000	-	-
3	Nanlien International Corp.	Link Pro Corporation	3	Sales	742,863	Closes its accounts 35 days after the end of each month	-
3	Nanlien International Corp.	Link Pro Corporation	3	Accounts receivable	309,354	-	-
3	Nanlien International Corp.	Tung-Ying Enterprises Corp.	3	Sales	117,329	12 days after shipment	-
4	Presco Netmarketing Inc.	President Chain Store Corp.	3	Service revenue	401,701	Closes its accounts 60 days after the end of each month	-
4	Presco Netmarketing Inc.	President Chain Store Corp.	3	Accounts receivable	100,382	-	-
5	Uni-President Development Corp.	Uni-President Department Store Corp.	3	Rental income	187,729	Monthly payment	-
6	Tait Marketing & Distribution Co., Ltd.	President Chain Store Corp.	3	Sales	331,392	Closes its accounts 20~70 days after the end of each month	-
6	Tait Marketing & Distribution Co., Ltd.	President Chain Store Corp.	3	Accounts receivable	219,054	-	-
6	Tait Marketing & Distribution Co., Ltd.	Tone Sang Construction Corp.	3	Other receivables	200,000	-	-
7	President Packaging Industrial Corp.	President Chain Store Corp.	3	Sales	306,874	Closes its accounts 15~60 days after the end of each month	-
7	President Packaging Industrial Corp.	President Chain Store Corp.	3	Accounts receivable	101,325	-	-
8	Ton-Yi Industrial Corp.	Fujian Ton Yi Tinplate Co., Ltd.	3	Sales	395,519	50 days after shipping	-
8	Ton-Yi Industrial Corp.	Fujian Ton Yi Tinplate Co., Ltd.	3	Accounts receivable	179,167	-	-
9	President Chain Store Corp.	President Transnet Corp.	3	Other receivables	798,218	-	-
9	President Chain Store Corp.	Uni-Wonder Corporation	3	Other receivables	491,396	-	-
9	President Chain Store Corp.	Mech-President Corp.	3	Other receivables	172,629	-	-
9	President Chain Store Corp.	Icash Corporation	3	Other receivables	152,622	-	-
9	President Chain Store Corp.	Uni-President Enterprises Corp.	2	Other receivables	138,190	-	-
9	President Chain Store Corp.	Qware Systems & Services Corp.	3	Other receivables	136,271	-	-
9	President Chain Store Corp.	Duskin Serve Taiwan Co., Ltd.	3	Other receivables	107,862	-	-
10	Kai Yu (BVI) Investment Co., Ltd.	Cayman President Holdings Ltd.	3	Other receivables	772,310	-	-
11	Tung Ang Enterprises Corp.	President Chain Store Corp.	3	Sales	1,362,603	Closes its accounts 30 days after the end of each month	-
11	Tung Ang Enterprises Corp.	President Chain Store Corp.	3	Accounts receivable	275,874	-	-
11	Tung Ang Enterprises Corp.	Tung Hsyng Co., Ltd.	3	Sales	550,468	Closes its accounts 60 days after the end of each week	-

							Intercompany transactions	
Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	General ledger account	Amount	Terms	The percentage of consolidated total revenue or total assets (Note 4)	
11	Tung Ang Enterprises Corp.	Tung Hsyng Co., Ltd.	3	Accounts receivable	\$ 221,544	-	-	
11	Tung Ang Enterprises Corp.	Tung-Ju Enterprise Corp.	3	Sales	163,204	Closes its accounts 56 days after the end of each week	-	
11	Tung Ang Enterprises Corp.	Tong-Yo Co., Ltd.	3	Sales	116,143	Closes its accounts 12 days after the end of each week	-	
11	Tung Ang Enterprises Corp.	Xin-Tung Enterprise Corp.	3	Sales	104,588	Closes its accounts 17 days after the end of each week	-	
12	Tung Hsyng Co., Ltd.	Presicarre Corp.	3	Sales	360,555	Closes its accounts 50~85 days after the end of each month	-	
12	Tung Hsyng Co., Ltd.	Presicarre Corp.	3	Accounts receivable	200,558	-	-	
13	Link Pro Corporation	President Chain Store Corp.	3	Sales	417,539	Closes its accounts 10~54 days after the end of each month	-	
13	Link Pro Corporation	President Chain Store Corp.	3	Accounts receivable	153,319	-	-	
14	Tung-Ju Enterprise Corp.	Presicarre Corp.	3	Sales	200,615	Closes its accounts 60 days after the end of each month	-	
15	Kai Ya Food Co., Ltd.	President Chain Store Corp.	3	Sales	499,050	Closes its accounts 40 days after the end of each month	-	
15	Kai Ya Food Co., Ltd.	President Chain Store Corp.	3	Accounts receivable	211,305	-	-	
16	Ton Yu Investment Inc.	President Property Corp.	3	Other receivables	127,523	-	-	
17	Daeyoung Foods Co., Ltd.	The Joen Water Co., Ltd.	3	Other receivables	200,379	-	-	
18	Chengdu Ton Yi Industrial Packing Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	290,492	-	-	
19	Wuxi Ton Yi Industrial Packing Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Sales	381,671	25 days after invoice date and closes its accounts 90 days after the end of each month	-	
19	Wuxi Ton Yi Industrial Packing Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Accounts receivable	124,940	-	-	
19	Wuxi Ton Yi Industrial Packing Co., Ltd.	Changsha Ton Yi Industrial Co., Ltd.	3	Sales	260,293	Closes its accounts 30 days after the end of each month	-	
19	Wuxi Ton Yi Industrial Packing Co., Ltd.	Chengdu Ton Yi Industrial Packing Co., Ltd.	3	Sales	225,864	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	216,617	67 days after invoice date	-	
20	Jiangsu Ton Yi Tinplate Co., Ltd.	Changsha Ton Yi Industrial Co., Ltd.	3	Accounts receivable	114,158	-	-	
20	Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Tonyi Daiwa Industrial Co., Ltd.	3	Other receivables	202,360	-	-	
20	Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	156,417	-	-	
20	Jiangsu Ton Yi Tinplate Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Other receivables	135,049	-	-	
21	Fujian Ton Yi Tinplate Co., Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	3	Sales	911,579	67 days after invoice date	-	
21	Fujian Ton Yi Tinplate Co., Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	3	Accounts receivable	129,280	-	-	
22	Ton Yi (China) Investment Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Other receivables	816,027	-	-	
22	Ton Yi (China) Investment Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	595,925	-	-	
23	Sichuan Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	1,191,479	25 days after invoice date	-	
23	Sichuan Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Accounts receivable	234,428	-	-	
23	Sichuan Ton Yi Industrial Co., Ltd.	Wuxi Tonyi Daiwa Industrial Co., Ltd.	3	Other receivables	179,319	-	-	
23	Sichuan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	159,384	-	-	
23	Sichuan Ton Yi Industrial Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	3	Other receivables	135,442	-	-	
24	Zhanjiang Ton Yi Industrial Co., Ltd.	Zhanjiang President Enterprises Co., Ltd.	3	Sales	730,257	25 days after invoice date	-	
24	Zhanjiang Ton Yi Industrial Co., Ltd.	Zhanjiang President Enterprises Co., Ltd.	3	Accounts receivable	127,393	-	-	
24	Zhanjiang Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	138,243	50% down payment , 50% 45 days after invoice date	-	
24	Zhanjiang Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	3	Other receivables	335,180	-	-	
25	Zhangzhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	812,696	25 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)
25	Zhangzhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Accounts receivable	\$ 194,042	-	-
25	Zhangzhou Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Other receivables	136,529	-	-
26	Huizhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	1,037,072	25 days after invoice date	-
26	Huizhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Accounts receivable	138,312	-	-
27	Taizhou Ton Yi Industrial Co., Ltd.	Taizhou President Enterprises Co., Ltd.	3	Sales	1,175,021	25 days after invoice date	-
27	Taizhou Ton Yi Industrial Co., Ltd.	Taizhou President Enterprises Co., Ltd.	3	Accounts receivable	296,245	-	-
27	Taizhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	123,736	50% down payment , 50% 45 days after invoice date	-
27	Taizhou Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	3	Other receivables	180,447	-	-
27	Taizhou Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Other receivables	113,436	-	-
28	Chengdu Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	715,651	25 days after invoice date	-
28	Chengdu Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Accounts receivable	142,884	-	-
29	Kunshan Ton Yi Industrial Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Sales	1,424,422	25 days after invoice date	-
29	Kunshan Ton Yi Industrial Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Accounts receivable	362,876	-	-
29	Kunshan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	227,965	-	-
29	Kunshan Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Other receivables	135,393	-	-
29	Kunshan Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	3	Other receivables	133,353	-	-
30	Beijing Ton Yi Industrial Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	1,042,474	25 days after invoice date	-
30	Beijing Ton Yi Industrial Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Accounts receivable	319,676	-	-
30	Beijing Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Other receivables	203,745	-	-
30	Beijing Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	3	Other receivables	201,111	-	-
30	Beijing Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	113,554	-	-
31	Tian Jin Ton Yi Industrial Co., Ltd.	Uni-President Enterprises (TianJin) Co., Ltd	3	Sales	334,737	25 days after invoice date	-
32	SciAnda (Changshu) Pharmaceuticals, Ltd.	ScinoPharm Taiwan, Ltd.	3	Sales	268,766	Closes its accounts 90 days after the end of each month	-
33	Capital Marketing Consultant Corp.	President Chain Store Corp.	3	Service revenue	151,677	Closes its accounts 45~65 days after the end of each month	-
34	Wisdom Distribution Services Corp.	Books.com. Co., Ltd.	3	Service revenue	103,649	Closes its accounts 30~45 days after the end of each month	-
35	Uni-President Cold-Chain Corp.	President Chain Store Corp.	3	Distribution revenue	380,176	Closes its accounts 30 days after the end of each month	-
36	21 Century Co., Ltd.	President Chain Store Corp.	3	Sales	582,382	Closes its accounts 30~60 days after the end of each month	-
36	21 Century Co., Ltd.	President Chain Store Corp.	3	Accounts receivable	163,008	-	-
37	President Transnet Corp.	President Chain Store Corp.	3	Sales	310,365	Closes its accounts 60 days after the end of each month	-
37	President Transnet Corp.	President Collect Service Corp.	3	Service revenue	138,883	Closes its accounts 30 days after the end of each month	-
38	Uni-President Superior Commissary Corp.	President Chain Store Corp.	3	Sales	2,792,108	Closes its accounts 30~45 days after the end of each month	1%
38	Uni-President Superior Commissary Corp.	President Chain Store Corp.	3	Accounts receivable	501,279	-	-
39	Qware Systems & Services Corp.	President Chain Store Corp.	3	Service revenue	361,825	Closes its accounts 40 days after the end of each month	-
39	Qware Systems & Services Corp.	President Chain Store Corp.	3	Accounts receivable	133,573	-	-
40	President Information Corp.	President Chain Store Corp.	3	Service revenue	684,000	Closes its accounts 30 days after the end of each month	-
40	President Information Corp.	President Chain Store Corp.	3	Accounts receivable	499,683	-	-

Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	Intercompany transactions			The percentage of consolidated total revenue or total assets (Note 4)
				General ledger account	Amount	Terms	
41	President Pharmaceutical Corp.	President Drugstore Business Corp.	3	Sales	\$ 331,988	Closes its accounts 70 days after the end of each month	-
41	President Pharmaceutical Corp.	President Chain Store Corp.	3	Sales	237,308	Closes its accounts 60~70 days after the end of each month	-
41	President Pharmaceutical Corp.	President Chain Store Corp.	3	Accounts receivable	140,417	-	-
42	Retail Support International Corp.	Uni-Wonder Corporation	3	Distribution revenue	158,194	Closes its accounts 29 days after the end of each month	-
43	Duskin Serve Taiwan Co., Ltd.	President Chain Store Corp.	3	Service revenue	194,398	Closes its accounts 15~60 days after the end of each month	-
44	President Logistics International Co., Ltd.	Uni-President Cold-Chain Corp.	3	Distribution revenue	761,387	Closes its accounts 20 days after the end of each month	-
44	President Logistics International Co., Ltd.	Uni-President Cold-Chain Corp.	3	Accounts receivable	144,848	-	-
44	President Logistics International Co., Ltd.	Wisdom Distribution Services Corp.	3	Distribution revenue	654,167	Closes its accounts 20 days after the end of each month	-
44	President Logistics International Co., Ltd.	Wisdom Distribution Services Corp.	3	Accounts receivable	128,071	-	-
44	President Logistics International Co., Ltd.	Retail Support International Corp.	3	Distribution revenue	542,210	Closes its accounts 20 days after the end of each month	-
44	President Logistics International Co., Ltd.	Retail Support International Corp.	3	Accounts receivable	107,123	-	-
45	Retail Support Taiwan Corp.	Retail Support International Corp.	3	Distribution revenue	180,082	Closes its accounts 15~20 days after the end of each month	-
46	Chieh Shun Transport Corp.	President Logistics International Co., Ltd.	3	Distribution revenue	778,834	Closes its accounts 20 days after the end of each month	-
46	Chieh Shun Transport Corp.	President Logistics International Co., Ltd.	3	Accounts receivable	141,099	-	-
46	Chieh Shun Transport Corp.	President Transnet Corp.	3	Distribution revenue	335,658	Closes its accounts 40 days after the end of each month	-
46	Chieh Shun Transport Corp.	President Transnet Corp.	3	Accounts receivable	126,266	-	-
47	Guangzhou President Packaging Ind. Corp.	Guangzhou President Enterprises Co., Ltd.	3	Sales	127,915	Closes its accounts 30 days after the end of each month	-
48	ShangHai President Packaging Ind. Corp.	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	3	Sales	123,510	Closes its accounts 30 days after the end of each month	-
49	Changjiagang President Nisshin Food Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Sales	113,515	Closes its accounts 30 days after the end of each month	-
50	Uni-President (Thailand) Ltd.	Uni-President Marketing Co., Ltd.	3	Sales	436,934	Closes its accounts 60 days after the end of each month	-
50	Uni-President (Thailand) Ltd.	Uni-President Marketing Co., Ltd.	3	Accounts receivable	182,782	-	-
51	Uni-President (Vietnam) Co., Ltd.	Uni-President (Malaysia) SDN. BHD.	3	Sales	172,528	Closes its accounts 60 days after the end of each month	-
51	Uni-President (Vietnam) Co., Ltd.	Tribeco Binh Duong Co., Ltd.	3	Sales	102,735	Closes its accounts 30 days after the end of each month	-
51	Uni-President (Vietnam) Co., Ltd.	Uni-President Vietnam Aquatic Breeding Co., Ltd.	3	Other receivables	178,088	-	-
52	Zhongshan President Enterprises Co., Ltd.	Zhangzhou President Biotech Co., Ltd.	3	Other receivables	737,368	-	-
53	Qingdao President Feed & Livestock Co., Ltd.	President Chain Store (Zhejiang) Ltd.	3	Other receivables	134,065	-	-
54	President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	130,358	-	-
55	Uni-President Enterprises (China) Investment Corp.	Uni-President China Holdings Ltd.	3	Other receivables	2,917,596	-	-
55	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (TianJin) Co., Ltd.	3	Other receivables	1,170,261	-	-
55	Uni-President Enterprises (China) Investment Corp.	Uni-President Shanghai Management Consulting Co., Ltd.	3	Other receivables	1,064,011	-	-
55	Uni-President Enterprises (China) Investment Corp.	Shanxi President Enterprises Co., Ltd.	3	Other receivables	967,563	-	-
55	Uni-President Enterprises (China) Investment Corp.	President (Kunshan) Trading Co., Ltd.	3	Other receivables	911,365	-	-
55	Uni-President Enterprises (China) Investment Corp.	Baiyin President Enterprises Co., Ltd.	3	Other receivables	686,809	-	-
55	Uni-President Enterprises (China) Investment Corp.	Harbin President Enterprises Co., Ltd.	3	Other receivables	609,592	-	-

Intercompany transactions							
Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	General ledger account	Amount	Terms	The percentage of consolidated total revenue or total assets (Note 4)
55	Uni-President Enterprises (China) Investment Corp.	President Enterprises (Inner Mongolia) Co., Ltd.	3	Other receivables	\$ 556,570	-	-
55	Uni-President Enterprises (China) Investment Corp.	Beijing President Enterprises Drinks Co., Ltd.	3	Other receivables	556,432	-	-
55	Uni-President Enterprises (China) Investment Corp.	Shijiazhuang President Enterprises Co., Ltd.	3	Other receivables	390,806	-	-
55	Uni-President Enterprises (China) Investment Corp.	Changchun President Enterprises Co., Ltd.	3	Other receivables	312,873	-	-
55	Uni-President Enterprises (China) Investment Corp.	Zhengzhou President Enterprises Co., Ltd.	3	Other receivables	279,584	-	-
55	Uni-President Enterprises (China) Investment Corp.	Xinjiang President Enterprises Food Co., Ltd.	3	Other receivables	228,611	-	-
55	Uni-President Enterprises (China) Investment Corp.	Kunming President Enterprises Food Co., Ltd.	3	Other receivables	219,240	-	-
55	Uni-President Enterprises (China) Investment Corp.	Wuhan President Enterprises Food Co., Ltd.	3	Other receivables	210,758	-	-
55	Uni-President Enterprises (China) Investment Corp.	Chengdu President Enterprises Food Co., Ltd.	3	Other receivables	206,192	-	-
55	Uni-President Enterprises (China) Investment Corp.	Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	3	Other receivables	200,356	-	-
55	Uni-President Enterprises (China) Investment Corp.	Guangzhou President Enterprises Co., Ltd.	3	Other receivables	157,356	-	-
55	Uni-President Enterprises (China) Investment Corp.	Bama President Mineral Water Co., Ltd.	3	Other receivables	142,383	-	-
55	Uni-President Enterprises (China) Investment Corp.	Hefei President Enterprises Co., Ltd.	3	Other receivables	137,430	-	-
55	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Hutubi) Tomato Products Technology Co., Ltd.	3	Other receivables	136,314	-	-
55	Uni-President Enterprises (China) Investment Corp.	Fuzhou President Enterprises Co., Ltd.	3	Other receivables	108,875	-	-
55	Uni-President Enterprises (China) Investment Corp.	Changsha President Enterprises Co., Ltd.	3	Other receivables	103,332	-	-
56	Guiyang President Enterprises Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	3	Sales	521,268	Closes its accounts 30 days after the end of each month	-
56	Guiyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	487,165	-	-
57	Uni-President Enterprises (Shanghai) Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	275,805	-	-
58	Kunming President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	480,834	-	-
59	Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales	1,206,714	Closes its accounts 30 days after the end of each month	-
59	Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Accounts receivable	131,196	-	-
59	Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	196,067	-	-
59	Chengdu President Enterprises Food Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	3	Sales	188,386	Closes its accounts 30 days after the end of each month	-
59	Chengdu President Enterprises Food Co., Ltd.	Shaanxi President Enterprises Co., Ltd.	3	Sales	112,569	Closes its accounts 30 days after the end of each month	-
60	Taizhou President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Sales	962,258	Closes its accounts 30 days after the end of each month	-
60	Taizhou President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Accounts receivable	447,750	-	-
60	Taizhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales	133,308	Closes its accounts 30 days after the end of each month	-
60	Taizhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	106,786	-	-
60	Taizhou President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Sales	114,985	Closes its accounts 30 days after the end of each month	-
61	Fuzhou President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	412,276	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)	
61	Fuzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	\$ 392,029	-	-	
62	Hefei President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Sales	533,394	Closes its accounts 30 days after the end of each month	-	
62	Hefei President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Accounts receivable	108,745	-	-	
62	Hefei President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	630,654	-	-	
63	Hangzhou President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Sales	2,007,770	Closes its accounts 30 days after the end of each month	1%	
63	Hangzhou President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Accounts receivable	271,204	-	-	
63	Hangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	326,780	-	-	
64	Guangzhou President Enterprises Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	3	Sales	654,494	Closes its accounts 30 days after the end of each month	-	
64	Guangzhou President Enterprises Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	3	Accounts receivable	104,022	-	-	
64	Guangzhou President Enterprises Co., Ltd.	Nanning President Enterprises Co., Ltd.	3	Sales	616,529	Closes its accounts 30 days after the end of each month	-	
64	Guangzhou President Enterprises Co., Ltd.	Nanning President Enterprises Co., Ltd.	3	Accounts receivable	108,468	-	-	
64	Guangzhou President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Sales	160,379	Closes its accounts 30 days after the end of each month	-	
64	Guangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	793,840	-	-	
65	Nanchang President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	Sales	308,156	Closes its accounts 30 days after the end of each month	-	
65	Nanchang President Enterprises Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Sales	228,414	Closes its accounts 30 days after the end of each month	-	
65	Nanchang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	811,004	-	-	
66	Nanning President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	825,056	Closes its accounts 30 days after the end of each month	-	
66	Nanning President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Accounts receivable	163,418	-	-	
66	Nanning President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	610,334	-	-	
67	Zhanjiang President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	774,332	Closes its accounts 30 days after the end of each month	-	
67	Zhanjiang President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Accounts receivable	139,056	-	-	
67	Zhanjiang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	487,426	-	-	
68	Shenyang President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Sales	160,192	Closes its accounts 30 days after the end of each month	-	
68	Shenyang President Enterprises Co., Ltd.	Harbin President Enterprises Co., Ltd.	3	Sales	109,418	Closes its accounts 30 days after the end of each month	-	
68	Shenyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	465,488	-	-	
69	Changsha President Enterprises Co., Ltd.	Nanchang President Enterprises Co., Ltd.	3	Sales	356,705	Closes its accounts 30 days after the end of each month	-	
69	Changsha President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	Sales	234,972	Closes its accounts 30 days after the end of each month	-	
69	Changsha President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	125,677	Closes its accounts 30 days after the end of each month	-	
69	Changsha President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	913,912	-	-	
70	Jinan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	1,688,144	Closes its accounts 30 days after the end of each month	1%	
70	Jinan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Accounts receivable	312,946	-	-	
70	Jinan President Enterprises Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	3	Sales	181,346	Closes its accounts 30 days after the end of each month	-	
70	Jinan President Enterprises Co., Ltd.	Shaanxi President Enterprises Co., Ltd.	3	Sales	130,404	Closes its accounts 30 days after the end of each month	-	
70	Jinan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	159,377	-	-	
71	Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Sales	607,178	Closes its accounts 30 days after the end of each month	-	
71	Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Accounts receivable	149,293	-	-	
71	Wuhan President Enterprises Food Co., Ltd.	Nanchang President Enterprises Co., Ltd.	3	Sales	405,954	Closes its accounts 30 days after the end of each month	-	

								Intercompany transactions
Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	General ledger account	Amount	Terms	The percentage of consolidated total revenue or total assets (Note 4)	
71	Wuhan President Enterprises Food Co., Ltd.	Nanchang President Enterprises Co., Ltd.	3	Accounts receivable	\$ 132,592	-	-	
71	Wuhan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,275,387	-	-	
72	Zhengzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	938,810	-	-	
73	Chongqing President Enterprises Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	756,165	Closes its accounts 30 days after the end of each month	-	
73	Chongqing President Enterprises Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Accounts receivable	129,941	-	-	
73	Chongqing President Enterprises Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	3	Sales	133,467	Closes its accounts 30 days after the end of each month	-	
73	Chongqing President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	569,057	-	-	
74	Beijing President Enterprises Drinks Co., Ltd.	Uni-President Enterprises (TianJin) Co., Ltd	3	Sales	114,426	Closes its accounts 30 days after the end of each month	-	
74	Beijing President Enterprises Drinks Co., Ltd.	Henan President Enterprises Co., Ltd.	3	Other receivables	176,636	-	-	
75	Shanxi President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	126,511	Closes its accounts 30 days after the end of each month	-	
75	Shanxi President Enterprises Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	111,071	Closes its accounts 30 days after the end of each month	-	
76	Uni-President Enterprises (TianJin) Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	953,540	Closes its accounts 30 days after the end of each month	-	
76	Uni-President Enterprises (TianJin) Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Accounts receivable	292,031	-	-	
76	Uni-President Enterprises (TianJin) Co., Ltd.	Shanxi President Enterprises Co., Ltd.	3	Sales	143,727	Closes its accounts 30 days after the end of each month	-	
76	Uni-President Enterprises (TianJin) Co., Ltd.	President Enterprises (Inner Mongolia) Co., Ltd.	3	Sales	112,188	Closes its accounts 30 days after the end of each month	-	
77	Akesu President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	3	Sales	732,731	Closes its accounts 30 days after the end of each month	-	
77	Akesu President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	3	Accounts receivable	139,110	-	-	
77	Akesu President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	279,302	-	-	
78	Xinjiang President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	777,780	-	-	
79	Shaanxi President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	3	Sales	705,121	Closes its accounts 30 days after the end of each month	-	
79	Shaanxi President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	3	Accounts receivable	250,409	-	-	
79	Shaanxi President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	280,409	-	-	
80	Henan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	2,634,789	Closes its accounts 30 days after the end of each month	1%	
80	Henan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Accounts receivable	586,405	-	-	
80	Henan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	168,114	-	-	
81	Hainan President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	657,804	Closes its accounts 30 days after the end of each month	-	
81	Hainan President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Accounts receivable	138,901	-	-	
81	Hainan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	277,925	-	-	
82	Ningxia President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	459,102	-	-	
83	President (Kunshan) Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales	1,140,806	Closes its accounts 30 days after the end of each month	-	
83	President (Kunshan) Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Accounts receivable	352,024	-	-	
83	President (Kunshan) Trading Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Sales	333,168	Closes its accounts 30 days after the end of each month	-	
83	President (Kunshan) Trading Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Accounts receivable	125,652	-	-	
83	President (Kunshan) Trading Co., Ltd.	Uni-President Shanghai Managment Consulting Co., Ltd.	3	Sales	138,918	Closes its accounts 30 days after the end of each month	-	
83	President (Kunshan) Trading Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	100,358	Closes its accounts 30 days after the end of each month	-	
83	President (Kunshan) Trading Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Other receivables	112,477	-	-	
84	Yantai Tongli Beverage Industries Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	263,280	-	-	

Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	General ledger account	Intercompany transactions			The percentage of consolidated total revenue or total assets (Note 4)
					Amount	Terms		
85	Jiangsu President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Sales	\$ 278,791	Closes its accounts 30 days after the end of each month	-	
86	Changchun President Enterprises Co., Ltd.	Shenyang President Enterprises Co., Ltd.	3	Sales	303,603	Closes its accounts 30 days after the end of each month	-	
86	Changchun President Enterprises Co., Ltd.	Shenyang President Enterprises Co., Ltd.	3	Accounts receivable	114,953	-	-	
87	Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Shenyang President Enterprises Co., Ltd.	3	Sales	164,298	Closes its accounts 30 days after the end of each month	-	
88	President (Shanghai) Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	416,496	-	-	
89	Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Sales	2,123,658	Closes its accounts 30 days after the end of each month	1%	
89	Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Accounts receivable	202,820	-	-	
89	Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	196,674	-	-	
90	Xuzhou President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	209,876	Closes its accounts 30 days after the end of each month	-	
90	Xuzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	177,181	-	-	
91	Shanghai E & P Trading Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	1,262,439	Closes its accounts 30 days after the end of each month	-	
91	Shanghai E & P Trading Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Accounts receivable	253,363	-	-	
91	Shanghai E & P Trading Co., Ltd.	Shijiazhuang President Enterprises Co., Ltd.	3	Sales	649,393	Closes its accounts 30 days after the end of each month	-	
91	Shanghai E & P Trading Co., Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	3	Sales	238,621	5~45 days after invoice date	-	
91	Shanghai E & P Trading Co., Ltd.	Sichuan Ton Yi Industrial Co., Ltd.	3	Sales	212,345	15 days after invoice date	-	
91	Shanghai E & P Trading Co., Ltd.	Zhanjiang Ton Yi Industrial Co., Ltd.	3	Sales	163,377	5~45 days after invoice date	-	
91	Shanghai E & P Trading Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	3	Sales	132,147	5~45 days after invoice date	-	
91	Shanghai E & P Trading Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	3	Sales	126,435	15 days after invoice date	-	
91	Shanghai E & P Trading Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	3	Sales	120,371	5~45 days after invoice date	-	
91	Shanghai E & P Trading Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	3	Sales	110,252	5~15 days after invoice date	-	

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

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

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

1. The number 0 represents the Company.
2. The consolidated subsidiaries are numbered in order from number 1.

(Note 3) The relationship between transaction company and counterparty is classified into one of the following three categories:

1. The Company to the consolidated subsidiary.
2. The consolidated subsidiary to the Company.
3. The consolidated subsidiary to another consolidated subsidiary.

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

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

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

For the six-month period ended June 30, 2024

Table 10

Expressed in thousands of NTD

Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of June 30, 2024			Net income (loss) of the investee	Investment Income (loss) recognized by the Company	Note
				Balance as at June 30, 2024	Balance as at December 31, 2023	Shares	Percentage of ownership	Book value			
Uni-President Enterprises Corp.	Cayman President Holdings Ltd.	Cayman Islands	Professional investments	\$ 1,692,813	\$ 1,692,813	56,136,000	100.00	\$ 75,283,523	\$ 3,787,361	\$ 3,834,766	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	13,891,657	350,226	354,043	Subsidiary
Uni-President Enterprises Corp.	Uni-President Express Corp.	Taiwan	Distribution center	5,000,000	5,000,000	500,000,000	100.00	4,565,643 (	59,919) (	129,375)	Subsidiary
Uni-President Enterprises Corp.	Nanlien International Corp.	Taiwan	Importation and exportation business, etc.	525,889	525,889	99,999,184	100.00	2,247,026	681,333	665,667	Subsidiary
Uni-President Enterprises Corp.	Kai Nan Investment Co., Ltd.	Taiwan	Professional investments	2,425,000	2,425,000	171,035,618	100.00	2,144,355	138,307	138,307	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	1,231,808	62,379	62,379	Subsidiary
Uni-President Enterprises Corp.	Tone Sang Construction Corp.	Taiwan	Building Industry	2,030,000	2,030,000	134,020,000	100.00	925,716 (	273,327) (	246,847)	Subsidiary
Uni-President Enterprises Corp.	Presco Netmarketing Inc.	Taiwan	Information services	65,000	65,000	6,500,000	100.00	463,774	263,790	265,237	Subsidiary
Uni-President Enterprises Corp.	Tung Ho Development Corp.	Taiwan	Entertainment business	4,374,000	4,374,000	143,913,500	89.95	669,205 (	63,574) (	57,182)	Subsidiary
Uni-President Enterprises Corp.	Presicarre Corp.	Taiwan	Hypermarket and supermarket	25,858,140	25,858,140	521,138,744	70.00	33,120,416	201,850 (	39,339)	Subsidiary
Uni-President Enterprises Corp.	President International Development Corp.	Taiwan	Professional investments	10,431,029	10,431,029	917,734,230	69.37	10,629,911	305,791	213,856	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	860,164	113,232	74,483	Subsidiary
Uni-President Enterprises Corp.	Tung Lo Development Co., Ltd.	Taiwan	Entertainment business	2,455,257	2,455,257	98,884,799	61.80	910,793 (	978) (	605)	Subsidiary
Uni-President Enterprises Corp.	President Tokyo Corp.	Taiwan	Car rental	389,977	389,977	29,986,824	51.00	396,299	55,300	28,202	Subsidiary
Uni-President Enterprises Corp.	President Packaging Industrial Corp.	Taiwan	Processing, manufacturing, and sales of packaging materials and containers	198,726	198,726	36,532,084	50.58	624,131	192,211	97,972	Subsidiary
Uni-President Enterprises Corp.	Ton-Yi Industrial Corp.	Taiwan	Manufacturing of tinplate	9,061,326	9,061,326	719,357,425	45.55	8,964,061	675,119	307,228	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	17,595,307	6,300,394	2,911,067	Subsidiary
Uni-President Enterprises Corp.	President Fair Development Corp.	Taiwan	Shopping mall, Department store and international trading	6,406,650	6,406,650	360,894,361	40.50	4,599,297	302,816	122,640	Subsidiary
Uni-President Enterprises Corp.	Uni-Wonder Corporation	Taiwan	Coffee chain merchandise	2,190,804	2,190,804	14,255,116	40.00	3,030,386	308,240	89,831	Subsidiary

Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of June 30, 2024					
				Balance as at	Balance as at	Shares	Percentage of ownership	Book value	Net income (loss) of the investee	Investment Income (loss) recognized by the Company	Note
				June 30, 2024	December 31, 2023						
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	\$ 2,436,553	\$ 706,485	\$ 272,014	—
Uni-President Enterprises Corp.	ScinoPharm Taiwan Ltd.	Taiwan	Research, manufacturing and sales of materials for medicine	3,881,044	3,881,044	299,968,639	37.94	5,699,211	214,905	80,231	Subsidiary
Uni-President Enterprises Corp.	Wei Lih 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	1,277,358	410,373	136,859	—
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	2,933,876	665,988	207,951	—
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	1,148,673	89,848	26,954	Subsidiary
Uni-President Enterprises Corp.	President Securities Corp.	Taiwan	Securities trading	2,141,370	2,141,370	417,516,621	28.68	9,625,881	3,069,644	880,340	—
Uni-President Enterprises Corp.	President Transnet Corp.	Taiwan	Transprotation of goods	200,000	200,000	29,570,400	20.00	581,840	677,771	135,737	Subsidiary
Uni-President Enterprises Corp.	Uni-President Cold-Chain Corp.	Taiwan	Low temperature distribution center	34,200	34,200	14,311,658	20.00	479,339	265,883	53,177	Subsidiary
Uni-President Enterprises Corp.	Grand Bills Finance Corp.	Taiwan	Securities trading	690,997	690,997	78,209,035	14.46	1,215,817	215,778	31,205	—
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	2,530,997	51,932	5,959	—
Uni-President Enterprises Corp.	Uni-President Department Store Corp., etc.	Taiwan, etc.	Operation of department store, etc.	2,384,348	2,384,348	115,392,889	-	1,675,969	527,741	154,386	—
Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	Cayman Islands	Professional investments	2,433,750	2,433,750	75,000,000	100.00	7,360,783	213,692	-	Subsidiary (Note 1)
Cayman President Holdings Ltd.	Uni-President Assets Holdings Ltd.	Tortola, British Virgin Islands	Professional investments	924,825	924,825	3	100.00	862,259	506	-	Subsidiary (Note 1)
Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	Tortola, British Virgin Islands	Professional investments	665,225	665,225	3	100.00	772,616	2,668	-	Subsidiary (Note 1)
Cayman President Holdings Ltd.	Uni-President China Holdings Ltd.	Cayman Islands	Professional investments	20,234,994	20,234,994	3,044,508,000	70.49	39,386,423	4,270,657	-	Subsidiary (Note 1)
Cayman President Holdings Ltd.	Queen's Holdings (BVI) Ltd.	Tortola, British Virgin Islands	Professional investments	391,569	391,569	4,540	45.45	636,862	56,723	-	(Note 1)
Cayman President Holdings Ltd.	PPG Investments, Inc., etc.	Cayman Islands, etc.	Professional investments, etc.	168,162	155,182	2,000,454	-	67,273	15,683	-	(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	13,453,042	159,369	-	Subsidiary (Note 1)

Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of June 30, 2024			Net income (loss) of the investee	Investment Income (loss) recognized by the Company	Note
				Balance as at	Balance as at	Shares	Percentage of ownership	Book value			
				June 30, 2024	December 31, 2023						
Kai Yu Investment Co., Ltd.	Woongjin Foods Co., Ltd.	Korea	Manufacturing of food	\$ 474,840	\$ 433,670	5,735,812	8.73	\$ 683,450	\$ 100,480	\$ -	Subsidiary (Note 1)
Kai Yu Investment Co., Ltd.	TTET Union Corp.	Taiwan	Soybean crushing and manufacture of vegetable oil	175,362	175,362	12,225,730	7.64	398,123	706,485	-	(Note 1)
Kai Yu Investment Co., Ltd.	President International Development Corp.	Taiwan	Professional investments	471,870	471,870	44,100,000	3.33	514,046	305,791	-	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	330,317	675,119	-	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	347,842	6,300,394	-	Subsidiary (Note 1)
Kai Yu Investment Co., Ltd.	ScinoPharm Taiwan Ltd., etc.	Taiwan, etc.	Research, manufacturing and sales of materials for medicine, etc.	209,415	209,377	21,658,007	-	457,349	1,740,984	-	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	358,255	46,529	-	Subsidiary (Note 1)
Kai Nan Investment Co., Ltd.	President Securities Corp.	Taiwan	Securities trading	601,180	601,180	42,253,212	2.90	977,701	3,069,644	-	(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	-	430,413	315,385	-	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	479,664	265,883	-	Subsidiary (Note 1)
Nanlien International Corp.	Guan-Chan Enterprises Co., Ltd., etc.	Taiwan, etc.	Trading, etc.	1,455,718	1,365,026	95,652,040	-	1,669,197	572,338	-	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	9,054,688	(12,080)	-	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	642,657	1,042	-	Subsidiary (Note 1)
President International Development Corp.	Ton Yu Investment Inc.	Taiwan	Professional investments	750,000	750,000	45,460,000	100.00	552,057	2,265	-	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	360,894,361	40.50	4,599,297	302,816	-	Subsidiary (Note 1)
President International Development Corp.	Tung Lo Development Co., Ltd.	Taiwan	Entertainment business	2,146,279	2,146,279	61,115,200	38.20	562,910	(978)	-	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	765,782	89,848	-	Subsidiary (Note 1) (Note 2)
President International Development Corp.	ScinoPharm Taiwan Ltd.	Taiwan	Research, manufacturing and sales of materials for medicine	246,334	246,334	28,673,421	3.63	446,787	214,905	-	Subsidiary (Note 1) (Note 3)
President International Development Corp.	Prince Housing & Development Corp.	Taiwan	Commissioned to build house, commercial buildings and other rental	663,339	663,339	54,478,000	3.36	743,032	51,932	-	(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	-	232,263	4,977	-	(Note 1)

Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of June 30, 2024				Investment Income (loss) recognized by the Company	Note
				Balance as at	Balance as at	Shares	Percentage of ownership	Book value	Net income (loss) of the investee		
				June 30, 2024	December 31, 2023						
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	\$ 18,830,829	\$ 710,960	\$ -	Subsidiary (Note 1)
Ton-Yi Industrial Corp.	Tovecan Corp.	Vietnam	Production and sales of cans	43,740	43,740	-	51.00	46,863	(4,511)	-	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	29,128,209	710,223	-	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	2,416,782	248,986	-	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	1,454,672	183,244	-	Subsidiary (Note 1)
President Chain Store Corp.	Icash Corporation	Taiwan	Operation of electronic tickets and electronic related business	700,000	700,000	50,000,000	100.00	351,977	(20,070)	-	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	626,505	47,552	-	Subsidiary (Note 1)
President Chain Store Corp.	Qware Systems & Services Corp.	Taiwan	Information services	332,482	332,482	24,382,921	86.76	381,490	73,243	-	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	473,743	50,548	-	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	773,854	101,334	-	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	695,493	102,021	-	Subsidiary (Note 1)
President Chain Store Corp.	President Transnet Corp.	Taiwan	Transprotation of goods	711,576	711,576	103,496,399	70.00	2,057,778	677,771	-	Subsidiary (Note 1)
President Chain Store Corp.	Uni-President Department Store Corp.	Taiwan	Operation of department store	840,000	840,000	27,999,999	70.00	600,546	104,000	-	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	4,554,342	308,240	-	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	1,452,359	265,883	-	Subsidiary (Note 1)
President Chain Store Corp.	Presicarre Corp.	Taiwan	Hypermarket and supermarket	12,554,991	12,554,991	223,343,556	30.00	9,891,233	201,850	-	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	765,782	89,848	-	Subsidiary (Note 1)
President Chain Store Corp.	President Fair Development Corp.	Taiwan	Shopping mall, Department store and international trading	3,191,700	3,191,700	169,308,465	19.00	2,330,228	302,816	-	Subsidiary (Note 1)
President Chain Store Corp.	President International Development Corp.	Taiwan	Professional investments	500,000	500,000	44,100,000	3.33	494,847	305,791	-	Subsidiary (Note 1)
President Chain Store Corp.	Books.com. Co., Ltd., etc.	Taiwan, etc.	Retail business without shop, etc.	3,998,833	3,998,833	143,451,355	-	897,745	221,185	-	(Note 1)

Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of June 30, 2024				Investment Income (loss) recognized by the Company	Note
				Balance as at	Balance as at	Shares	Percentage of ownership	Book value	Net income (loss) of the investee		
				June 30, 2024	December 31, 2023						
President Fair Development Corp.	President Century Corp.	Taiwan	Development of specific professional areas	\$ 1,205,649	\$ 1,205,649	72,000,000	100.00	\$ 1,590,235	(\$ 24,235)	\$ -	Subsidiary (Note 1)
ScinoPharm Taiwan Ltd.	SPT International, Ltd.	Tortola, British Virgin Islands	General investments	3,614,585	3,614,585	118,524,644	100.00	1,536,689	53,704	-	Subsidiary (Note 1)
ScinoPharm Taiwan Ltd.	ScinoPharm Singapore Pte. Ltd.	Singapore	General investments	-	-	2	100.00	210	21	-	Subsidiary (Note 1)
Presicarre Corp.	Uni-President Wellbeing Life Corp.	Taiwan	Supermarket	3,980,902	3,980,902	85,000,000	100.00	2,622,599	(295,642)	-	Subsidiary (Note 1)
Presicarre Corp.	Chang Yang Development Co., Ltd.	Taiwan	Small retail space for rent	572,703	572,703	73,177,500	50.00	981,010	89,898	-	Subsidiary (Note 1)
Presicarre Corp.	Uni-Prosperty Insurance Broker Co., Ltd., etc.	Taiwan	Insurance broker, etc.	413,346	413,346	3,050,000	100.00	22,672	(2,307)	-	Subsidiary (Note 1)
Kai Yu (BVI) Investment Co., Ltd.	Uni-President (Korea) Co., Ltd.	Korea	Wholesale	27,404	27,404	198,000	100.00	15,133	(827)	-	Subsidiary (Note 1)
Kai Yu (BVI) Investment Co., Ltd.	Woongjin Foods Co., Ltd.	Korea	Manufacturing of food	6,765,179	6,765,179	45,160,523	68.74	5,683,091	100,480	-	Subsidiary (Note 1)
Kai Yu (BVI) Investment Co., Ltd.	Uni-President China Holdings Ltd.	Cayman Islands	Professional investments	2,259,437	2,259,437	79,794,000	1.85	2,095,939	4,270,657	-	Subsidiary (Note 1)
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Vietnam) Co., Ltd.	Vietnam	Manufacturing and sales of food, feed and flour	3,202,740	3,202,740	-	100.00	4,969,758	159,009	-	Subsidiary (Note 1)
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Philippines) Corp.	Philippines	Manufacturing and sales of food	1,379,672	1,379,672	60,000,000	100.00	889,047	22,292	-	Subsidiary (Note 1)
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Thailand) Ltd.	Thailand	Manufacturing and sales of food	920,334	920,334	183,000,000	100.00	848,672	31,774	-	Subsidiary (Note 1)
Uni-President Southeast Asia Holdings Ltd.	PT.Uni-President Indonesia, etc.	Indonesia, etc.	Importation and exportation business, etc.	23,272	20,027	740,200	-	7,832	(4,645)	-	Subsidiary (Note 1)
Uni-President China Holdings Ltd.	Uni-President Asia Holdings Ltd.	Cayman Islands	Professional investments	35,936,682	35,936,682	93,318,000,000	100.00	58,584,514	4,461,511	-	Subsidiary (Note 1)
Uni-President Asia Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	Hong Kong	Professional investments	41,575,412	41,575,412	5,143,435,600	100.00	59,352,011	4,458,464	-	Subsidiary (Note 1)
Uni-President Asia Holdings Ltd.	Champ Green Capital Ltd., etc.	Hong Kong, etc.	Professional investments, etc.	139,400	139,400	1,811,920	-	193,488	3,416	-	Subsidiary (Note 1)
President (B.V.I.) International Investment Holdings Ltd.	Uni-President China Holdings Ltd.	Cayman Islands	General investments, etc.	674,143	674,143	22,528,983	0.52	623,198	4,270,657	-	Subsidiary (Note 1)
President (B.V.I.) International Investment Holdings Ltd.	President Life Sciences Cayman Co., Ltd., etc.	Cayman Islands, etc.	General investments, etc.	159,307	159,307	12,953,378	-	4,468	(159)	-	Subsidiary (Note 1)
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Ton Yi Holdings Ltd.	Cayman Islands	General investments	7,463,500	7,463,500	230,000,000	100.00	13,567,396	852,005	-	Subsidiary (Note 1)
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Jiangsu Ton Yi Holdings Ltd.	Cayman Islands	General investments	1,165,046	1,165,046	5,000	100.00	1,816,555	(26,011)	-	Subsidiary (Note 1)
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Fujian Ton Yi Holdings Ltd.	Cayman Islands	General investments	2,078,814	2,078,814	8,727	100.00	1,755,998	(120,193)	-	Subsidiary (Note 1)
Cayman Ton Yi Holdings Ltd.	Cayman Ton Yi (China) Holdings Ltd.	Cayman Islands	General investments	7,463,500	7,463,500	230,000,000	100.00	13,567,396	852,005	-	Subsidiary (Note 1)

Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of June 30, 2024			Net income (loss) of the investee	Investment Income (loss) recognized by the Company	Note
				Balance as at	Balance as at	Shares	Percentage of ownership	Book value			
				June 30, 2024	December 31, 2023						
President Chain Store (BVI) Holdings Ltd.	President Chain Store (Labuan) Holdings Ltd.	Malaysia	Professional investments	\$ 2,322,102	\$ 2,322,102	71,559,390	100.00	\$ 4,107,627	\$ 188,482	\$ -	Subsidiary (Note 1)
President Chain Store (BVI) Holdings Ltd.	President Chain Store Hong Kong Holdings Ltd.	Hong Kong	Professional investments	5,054,312	5,054,312	134,603,354	100.00	2,863,221	(4,755)	-	Subsidiary (Note 1)
President Chain Store (Labuan) Holdings Ltd.	Philippine Seven Corp.	Philippines	Convenience stores	2,321,193	2,321,193	418,467,647	55.32	2,208,540	989,688	-	Subsidiary (Note 1)
Woongjin Foods Co., Ltd., etc.	Daeyoung Foods Co., Ltd., etc.	Korea, etc.	Manufacturing of food and soft drinks, etc.	5,790,126	5,593,498	194,149,331	-	4,551,016	2,483,655	-	(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 \$425,435, were pledged for loan.

(Note 3) In which, 20,000 thousand shares, equaling \$311,639, were pledged for loan.

(Note 4) In which, 30,000 thousand shares, equaling \$409,173, 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 1:32.45, CNY:NTD 1:4.465, HKD:NTD 1:4.156, and KRW:NTD 1:0.02357.

Profit and loss are translated using the average exchange rates for the six-month period ended June 30, 2024 as follows: USD:NTD 1:31.91, CNY:NTD 1:4.422, HKD:NTD 1:4.081, and KRW:NTD 1:0.02363.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Information on investments in Mainland China - Basic information

For the six-month period ended June 30, 2024

Table 11

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, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the six-month period ended June 30, 2024		Accumulated amount of remittance from Taiwan as of June 30, 2024	Net income (loss) of the investee	Percentage of ownership held by the Company (direct or indirect) (Note 24)	Investment income (loss) recognized by the Company	Book value of investments as of June 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2024	Note
					Remitted to Mainland China	Remitted back to Taiwan							
Uni-President Enterprises (China) Investment Corp.	Professional investments	\$ 36,141,837	(Note 1)	\$ -	\$ -	\$ -	\$ -	\$ 4,800,927	72.70	\$ 3,490,274	\$ 41,872,306	\$ 2,137,567	(Note 22)
Kunshan President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	3,115,200	(Note 2)	1,658,049	-	-	1,658,049	471,125	72.70	342,508	4,124,518	-	(Note 22)
Guangzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	2,433,750	(Note 2)	1,241,459	-	-	1,241,459	843,253	72.70	613,045	3,576,746	-	(Note 22)
Wuhan President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	1,934,020	(Note 2)	935,388	-	-	935,388	430,959	72.70	313,307	2,790,498	-	(Note 22)
Uni-President (Shanghai) Pearly Century Co., Ltd.	Leases	267,912	(Note 2)	-	-	-	-	59,538	72.70	43,284	1,779,239	-	(Note 22)
Chengdu President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	2,109,250	(Note 2)	1,322,128	-	-	1,322,128	121,262	72.70	88,157	2,327,362	-	(Note 22)
Hefei President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,947,000	(Note 2)	1,287,665	-	-	1,287,665	232,491	72.70	169,021	1,788,824	-	(Note 22)
Zhengzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,200,650	(Note 2)	596,188	-	-	596,188	253,702	72.70	184,442	1,727,431	-	(Note 22)
Nanchang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,427,800	(Note 2)	750,465	-	-	750,465	171,466	72.70	124,656	1,374,812	-	(Note 22)
Uni-President Enterprises (Shanghai) Co., Ltd.	Instant noodles, soft drinks, food	1,298,000	(Note 2)	281,350	-	-	281,350	14,671	72.70	10,665	1,162,352	-	(Note 22)
Henan President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,398,595	(Note 2)	755,428	-	-	755,428	267,001	72.70	194,110	1,235,369	-	(Note 22)
Xinjiang President Enterprises Food Co., Ltd.	Tomato products, instant noodles, soft drinks, food	1,216,875	(Note 2)	687,447	-	-	687,447	209,464	72.70	152,280	1,199,667	-	(Note 22)
Shaanxi President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,622,500	(Note 2)	839,525	-	-	839,525	63,677	72.70	46,293	1,067,664	-	(Note 22)
Hangzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	2,758,250	(Note 2)	407,596	-	-	407,596	82,196	72.70	59,756	1,905,980	-	(Note 22)
Kunming President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	973,500	(Note 2)	476,950	-	-	476,950	(31,474)	72.70	(22,881)	687,473	-	(Note 22)
Changsha President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	973,500	(Note 2)	398,714	-	-	398,714	203,132	72.70	147,677	1,102,832	-	(Note 22)
Jinan President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	973,500	(Note 2)	381,802	-	-	381,802	119,416	72.70	86,815	812,402	-	(Note 22)
Chongqing President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,090,320	(Note 2)	200,319	-	-	200,319	187,907	72.70	136,609	953,233	-	(Note 22)
Uni-President Shanghai Managment Consulting Co., Ltd.	Enterprises Management Consulting	89,304	(Note 2)	-	-	-	-	288,167	72.70	209,497	821,350	-	(Note 22)
Taizhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	973,500	(Note 2)	178,856	-	-	178,856	68,481	72.70	49,785	789,981	-	(Note 22)
Nanning President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	973,500	(Note 2)	398,714	-	-	398,714	371,556	72.70	270,121	1,189,798	-	(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, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the six-month period ended June 30, 2024		Accumulated amount of remittance from Taiwan as of June 30, 2024	Net income (loss) of the investee	Percentage of ownership held by the Company (direct or indirect) (Note 24)	Investment income (loss) recognized by the Company	Book value of investments as of June 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2024	Note
					Remitted to Mainland China	Remitted back to Taiwan							
Jiangsu President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	\$ 973,500	(Note 2)	\$ 480,354	\$ -	\$ -	\$ 480,354	\$ 62,665	72.70	\$ 45,558	\$ 666,283	\$ -	(Note 22)
Fuzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	649,000	(Note 2)	238,475	-	-	238,475	226,670	72.70	164,789	965,996	-	(Note 22)
Xuzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,070,850	(Note 2)	569,420	-	-	569,420	102,640	72.70	74,620	497,567	-	(Note 22)
Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Instant noodles, soft drinks, food	2,596,000	(Note 2)	800,590	-	-	800,590	33,638	72.70	24,455	1,763,046	-	(Note 22)
Shanxi President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	973,500	(Note 2)	377,421	-	-	377,421	(37,132)	72.70	(26,995)	2,022	-	(Note 22)
Zhanjiang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	811,250	(Note 2)	368,905	-	-	368,905	54,929	72.70	39,933	617,389	-	(Note 22)
President Enterprises (Inner Mongolia) Co., Ltd.	Instant noodles, soft drinks, food	973,500	(Note 2)	480,354	-	-	480,354	(73,460)	72.70	(53,406)	(30,494)	-	(Note 22)
Shijiazhuang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,135,750	(Note 2)	377,787	-	-	377,787	30,050	72.70	21,846	656,530	-	(Note 22)
Beijing President Enterprises Drinks Co., Ltd.	Instant noodles, soft drinks, food	1,716,605	(Note 2)	405,408	-	-	405,408	287,336	72.70	208,893	(185,683)	-	(Note 22)
Akesu President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	649,000	(Note 2)	254,535	-	-	254,535	92,485	72.70	67,237	532,025	-	(Note 22)
Guiyang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	973,500	(Note 2)	483,275	-	-	483,275	83,137	72.70	60,440	701,699	-	(Note 22)
Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Manufacturing and sales of mineral water	803,737	(Note 2)	-	-	-	-	8,849	72.70	6,434	663,378	-	(Note 22)
Yantai Tongli Beverage Industries Co., Ltd.	Soft drinks	446,521	(Note 2)	-	-	-	(200)	(200)	72.70	(145)	229,977	-	(Note 22)
Hainan President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	713,900	(Note 2)	266,458	-	-	266,458	67,012	72.70	48,717	559,150	-	(Note 22)
Ningxia President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	519,200	(Note 2)	160,118	-	-	160,118	4,816	72.70	3,501	333,160	-	(Note 22)
Baiyin President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	649,000	(Note 2)	254,535	-	-	254,535	(31,840)	72.70	(23,148)	(239,032)	-	(Note 22)
Shenyang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,294,755	(Note 2)	565,690	-	-	565,690	104,087	72.70	75,672	346,524	-	(Note 22)
Uni-President Enterprises (Hutubi) Tomato Products Technology Co., Ltd.	Tomato products	973,500	(Note 2)	480,354	-	-	480,354	70,306	72.70	51,113	468,748	-	(Note 22)
Uni-President Enterprises (TianJin) Co., Ltd.	Instant noodles, soft drinks, food	713,900	(Note 2)	228,740	-	-	228,740	4,104	72.70	2,983	701,653	-	(Note 22)
President Enterprises (Kunshan) Real Estate Development Co., Ltd.	Leases	267,912	(Note 2)	-	-	-	-	2,825	72.70	2,054	198,255	-	(Note 22)
Changchun President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	649,000	(Note 2)	119,238	-	-	119,238	48,657	72.70	35,373	87,154	-	(Note 22)
Champ Green (Shanghai) Consulting Co., Ltd.	Enterprises Management Consulting	4,868	(Note 3)	3,577	-	-	3,577	2,534	72.70	1,842	99,889	-	(Note 22)
Bama President Mineral Water Co., Ltd.	Manufacturing and sales of mineral water	134,668	(Note 2)	-	-	-	(10,548)	(10,548)	72.70	(7,669)	(45,796)	-	(Note 22)
Wuxue President Enterprise Mineral Water Co., Ltd.	Manufacturing and sales of mineral water	155,760	(Note 2)	28,617	-	-	28,617	16,959	72.70	12,329	79,146	-	(Note 22)
President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Wholesale and retail	30,828	(Note 1)	22,655	-	-	22,655	(1,024)	72.70	(745)	84,586	-	(Note 22)
Uni-President Enterprises (Kunshan) Food Technology Co., Ltd.	Design and research of food packaging products	38,940	(Note 2)	2,241	-	-	2,241	151	72.70	110	55,689	-	(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, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the six-month period ended June 30, 2024		Accumulated amount of remittance from Taiwan as of June 30, 2024	Net income (loss) of the investee	Percentage of ownership held by the Company (direct or indirect) (Note 24)	Investment income (loss) recognized by the Company	Book value of investments as of June 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2024	Note
					Remitted to Mainland China	Remitted back to Taiwan							
President (Shanghai) Trading Co., Ltd.	Wholesale and retail	\$ 279,070	(Note 2)	\$ 190,780	\$ -	\$ -	\$ 190,780	\$ 36,850	72.70	\$ 26,790	\$ 282,595	\$ -	(Note 22)
Uni-President (Chengdu) The Skillful Noodle Restaurant Dining Culture Co., Ltd.	Catering services	4,465	(Note 2)	-	-	-	-	(1)	72.70	-	3,111	-	(Note 22)
Harbin President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	947,540	(Note 2)	378,278	-	-	378,278	(28,473)	72.70	(20,700)	(442,084)	-	(Note 22)
President (Kunshan) Trading Co., Ltd.	Wholesale and retail	324,500	(Note 2)	230,687	-	-	230,687	104,621	72.70	76,060	(64,316)	-	(Note 22)
Guilin Ziquan Beverage Industried Co., Ltd.	Instant noodles, soft drinks, food	618,497	(Note 2)	-	-	-	-	37,539	30.53	-	173,692	-	(Note 23)
Yichang Ziquan Beverage Industries Co., Ltd.	Instant noodles, soft drinks, food	616,550	(Note 2)	80,059	-	-	80,059	16,949	25.45	-	132,816	-	(Note 23)
Zhongshan President Enterprises Co., Ltd.	Manufacturing and sales of marine products, livestock, pet foods	629,530	(Note 5)	710,460	-	-	710,460	(102,801)	100.00	24,006	1,140,933	1,872,381	(Note 23)
Qingdao President Feed & Livestock Co., Ltd.	Manufacturing and sales of marine products, livestock, pet foods	486,750	(Note 5)	299,020	-	-	299,020	(25,246)	100.00	(25,246)	467,800	-	(Note 23)
Shanghai Songjiang President Enterprises Co., Ltd.	Storage service	616,550	(Note 5)	541,992	-	-	541,992	6,275	100.00	6,275	338,958	-	(Note 23)
Tianjin President Enterprises Food Co., Ltd.	Flour	437,590	(Note 5)	405,047	-	-	405,047	1,409	100.00	1,409	82,820	-	(Note 23)
Changjiagang President Nisshin Food Co., Ltd.	Manufacturing and sales of fats, feed, flour	551,650	(Note 4)	410,985	-	-	410,985	56,588	70.00	39,611	630,509	695,755	(Note 23)
President Kikkoman Zhenji Foods Co., Ltd.	Soy sauce and flavoring	1,339,562	(Note 4)	695,243	-	-	695,243	21,875	50.00	10,937	699,645	159,187	(Note 23)
Zhangzhou President Biotech Co., Ltd	Manufacturing and sales of marine products, livestock, pet foods	848,389	(Note 6)	898,469	-	-	898,469	(22,952)	100.00	(22,952)	815,079	-	(Note 23)
Ton Yi (China) Investment Co., Ltd.	General investments	7,463,500	(Note 7)	973,500	-	-	973,500	852,005	47.22	402,317	6,406,524	1,643,853	(Note 22)
Taizhou Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM	973,500	(Note 8)	973,500	-	-	973,500	199,582	47.22	94,243	781,769	-	(Note 22)
Zhangzhou Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM	973,500	(Note 8)	973,500	-	-	973,500	122,398	47.22	57,796	945,694	-	(Note 22)
Kunshan Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM	973,500	(Note 8)	-	-	-	-	56,118	47.22	26,499	513,537	-	(Note 22)
Sichuan Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM	973,500	(Note 8)	-	-	-	-	85,539	47.22	40,392	581,546	-	(Note 23)
Huizhou Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM	973,500	(Note 8)	194,700	-	-	194,700	136,610	47.22	64,507	728,080	-	(Note 23)
Chengdu Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM	973,500	(Note 8)	373,175	-	-	373,175	115,841	47.22	54,700	703,804	-	(Note 22)
Beijing Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM	973,500	(Note 8)	-	-	-	-	33,813	47.22	15,966	514,104	-	(Note 23)

Investee in Mainland China	Main Businesses	Paid-in capital	Investment Method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the six-month period ended June 30, 2024		Accumulated amount of remittance from Taiwan as of June 30, 2024	Net income (loss) of the investee	Percentage of ownership held by the Company (direct or indirect) (Note 24)	Investment income (loss) recognized by the Company	Book value of investments as of June 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2024	Note
					Remitted to Mainland China	Remitted back to Taiwan							
Zhanjiang Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM	\$ 649,000	(Note 8)	\$ -	\$ -	\$ -	\$ -	\$ 73,661	47.22	\$ 34,783	\$ 434,221	\$ -	(Note 23)
Tian Jin Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM	649,000	(Note 8)	-	-	-	-	29,845	47.22	14,093	222,539	-	(Note 23)
Wuxi Ton Yi Industrial Packing Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM	876,150	(Note 9)	227,150	-	-	227,150	(11,254)	47.22	(4,875)	421,586	-	(Note 23)
Chengdu Ton Yi Industrial Packing Co., Ltd.	Sales of tin cans	243,375	(Note 9)	243,375	-	-	243,375	7,736	47.22	3,653	215,296	-	(Note 23)
Changsha Ton Yi Industrial Co., Ltd.	Sales of tin cans	227,150	(Note 9)	-	-	-	-	7,746	47.22	3,658	164,718	-	(Note 23)
Fujian Ton Yi Tinplate Co., Ltd.	Manufacturing and sales of tinplates	2,806,925	(Note 10)	1,731,110	-	-	1,731,110	(138,464)	40.99	(56,730)	829,182	-	(Note 22)
Jiangsu Ton Yi Tinplate Co., Ltd.	Sales of tinplates	1,298,000	(Note 11)	900,488	-	-	900,488	(31,392)	39.13	(12,282)	857,777	-	(Note 22)
Wuxi Tonyi Daiwa Industrial Co., Ltd.	Manufacturing and sales of new bottle can	1,298,000	(Note 12)	-	-	-	-	(33,308)	31.40	(10,459)	260,789	-	(Note 23)
Zhejiang Uni-Champion Logistics Development Co., Ltd.	Logistics	178,608	(Note 13)	179,800	-	-	179,800	(14,471)	56.64	(8,196)	115,218	27,658	(Note 23)
Shanghai President Logistic Co., Ltd.	Logistics	64,900	(Note 14)	64,900	-	-	64,900	(37,781)	45.80	(17,303)	300,360	-	(Note 23)
President Chain Store (Taizhou) Ltd.	Logistics	267,913	(Note 14)	267,913	-	-	267,913	(3,973)	45.80	(1,820)	226,779	-	(Note 23)
President Chain Store (Shanghai) Ltd.	Operations of chain stores	3,125,647	(Note 14)	3,125,647	-	-	3,125,647	(114,760)	45.80	(54,334)	11,874	-	(Note 22)
President Chain Store (Zhejiang) Ltd.	Operations of chain stores	937,694	(Note 14)	937,694	-	-	937,694	(99,173)	45.80	(45,142)	60,800	-	(Note 23)
Beauty Wonder (Zhejiang) Trading Co., Ltd.	Cosmeceutical retail	267,913	(Note 14)	267,913	-	-	267,913	(19,229)	45.80	(8,813)	16,182	-	(Note 23)
Shan Dong President Yinzuo Commercial Ltd.	Supermarkets	265,840	(Note 14)	130,507	-	-	130,507	(73,570)	-	(18,532)	-	8,320	(Note 22) (Note 27)
President Cosmed Chain Store (Shen Zhen) Co., Ltd.	Merchandise wholesale and retail	446,521	(Note 15)	305,591	-	-	305,591	3,067	45.80	1,524	38,954	-	(Note 23)
President (Sanghai) Health Product Trading Company Ltd.	Wholesale of medicines and medical appliances	398,106	(Note 16)	398,106	-	-	398,106	(14,166)	33.77	(4,784)	38,023	60,260	(Note 23)
President Logistics Shangdong Co., Ltd.	Logistics	223,261	(Note 17)	223,261	-	-	223,261	(6,251)	45.80	(2,863)	107,373	-	(Note 23)
Uni-Capital Marketing Consultant Corp.	Management consulting	13,396	(Note 20)	13,396	-	-	13,396	(2,344)	45.80	(1,074)	4,693	-	(Note 23) (Note 26)
SciAnda (Changshu) Pharmaceuticals, Ltd.	Manufacturing of API and intermediates and consultation service of biotechnology research and development	3,780,425	(Note 18)	3,771,482	-	-	3,771,482	52,709	46.54	24,531	754,081	-	(Note 22)
SciAnda Shanghai Biochemical Technology, Ltd.	Agency and sales of API and intermediates, etc.	38,940	(Note 18)	38,940	-	-	38,940	824	46.54	383	9,460	-	(Note 23)
Tait Marketing & Distribution (Shanghai) Co., Ltd.	Sales of food and soft drinks, etc.	9,735	(Note 19)	9,735	-	-	9,735	(10)	65.40	22	27	-	(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, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the six-month period ended June 30, 2024		Accumulated amount of remittance from Taiwan as of June 30, 2024	Net income (loss) of the investee	Percentage of ownership held by the Company (direct or indirect) (Note 24)	Investment income (loss) recognized by the Company	Book value of investments as of June 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2024	Note
					Remitted to Mainland China	Remitted back to Taiwan							
China F&B Venture Investments, etc.	Manufacturing and sales, etc.	\$ 5,123,563	(Note 21)	\$ 318,756	\$ -	\$ -	\$ 318,756	\$ 626,971	-	\$ 152,058	\$ 3,059,779	\$ -	(Note 23)

Company name	Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2024	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.	\$ 25,921,058	\$ 38,849,657	\$ 115,411,479
Ton-Yi Industrial Corp.	6,590,498	13,190,510	12,421,408
President Chain Store Corp.	5,001,779	11,825,012	27,035,711
ScinoPharm Taiwan, Ltd.	3,850,144	3,850,144	6,223,178
Tait Marketing & Distribution Co., Ltd.	166,014	169,259	689,515
Kai Yu Investment Co., Ltd.	1,098,426	1,160,912	8,539,695
President Packaging Industrial Corp.	120,065	120,065	749,458
President Pharmaceutical Corp.	398,106	398,106	436,692
Uni-President Cold-Chain Corp.	96,293	96,293	1,440,020
Ren-Hui Investment Corp.	55,921	55,921	80,000
Capital Marketing Consultant Corp.	13,396	13,396	80,000
Nanlien International Corp.	20,216	20,216	1,633,841

(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 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) Direct investment in the investee in Mainland China through Tait Marketing & Distribution Co., Ltd.

(Note 20) Indirect investment in PRC through the existing company ((Uni-Capital Marketing Consultant Holdings Co., 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 (Uni-President China Holdings Ltd., 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) The company was renamed in March (Formerly named as Uni-Capital Marketing Consultant Corp.).

(Note 27) In April 2024, the Group partially disposed some of its shares of the subsidiary, Shan Dong President Yinzuo Commercial Ltd., and the proceeds will be remitted after the mainland's foreign exchange approval is completed.

(Note 28) 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 1:32.45; CNY: NTD 1:4.465.

Investment gains or losses are translated using the average rates for the six-month period ended June 30, 2024 as follows: USD: NTD 1:31.91; CNY: NTD 1:4.422.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Major shareholders information

June 30, 2024

Table 12

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.