

**UNI-PRESIDENT ENTERPRISES CORP. AND
SUBSIDIARIES
CONSOLIDATED FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REVIEW REPORT
SEPTEMBER 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.
SEPTEMBER 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 September 30, 2024 and 2023, and the related consolidated statements of comprehensive income for the three-month and nine-month periods then ended, as well as the consolidated statements of changes in equity and of cash flows for the nine-month periods then ended, and notes to the consolidated financial statements, including a summary of 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 as of and for the three-month and nine-month periods ended September 30, 2024 and 2023 were not reviewed by independent auditors. Total assets of these subsidiaries and the balance of investments accounted for under equity method amounted to \$173,108,943 thousand and \$162,715,016 thousand, representing 24.56% and 24.47% of the related consolidated totals, and total liabilities amounted to \$84,199,853 thousand and \$88,438,563 thousand, representing 16.73% and 18.89% of the related consolidated totals, as of September 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 \$2,884,040 thousand, \$1,966,246 thousand, \$7,357,499 thousand and \$5,897,407 thousand, representing 30.00%, 16.25%, 22.45% and 20.67% of the consolidated totals for the three-month and nine-month periods ended September 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 September 30, 2024 and 2023, and of its consolidated financial performance for the three-month and nine-month periods then ended and its consolidated cash flows for the nine-month periods then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, “Interim Financial Reporting” that came into effect as endorsed by the Financial Supervisory Commission of the Republic of China.

Independent Accountants

Tien, Chung-Yu

Wu, Chien-Chih

PricewaterhouseCoopers, Taiwan

Republic of China

November 12, 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	September 30, 2024		December 31, 2023		September 30, 2023		
		AMOUNT	%	AMOUNT	%	AMOUNT	%	
Current assets								
1100	Cash and cash equivalents	6(1)	\$ 102,241,983	15	\$ 100,855,846	15	\$ 104,435,869	16
1110	Financial assets at fair value through profit or loss - current	6(2)	15,666,037	2	10,324,562	2	10,596,111	2
1136	Financial assets at amortized cost - current	6(3)	22,795,525	3	16,924,454	2	14,870,872	2
1150	Notes receivable, net	6(4), 8 and 12	1,706,272	-	1,400,366	-	1,538,988	-
1160	Notes receivable - related parties	7	399	-	395	-	-	-
1170	Accounts receivable, net	6(4) and 12	21,178,618	3	18,384,888	3	21,330,041	3
1180	Accounts receivable - related parties	7	772,508	-	827,735	-	991,077	-
1200	Other receivables	6(5) and 12	9,531,461	1	6,812,594	1	9,467,342	1
1220	Current income tax assets	6(32)	133,015	-	265,230	-	147,329	-
130X	Inventories	6(6)	54,644,551	8	57,749,488	9	52,702,066	8
1410	Prepayments		6,011,617	1	6,265,912	1	5,713,499	1
1470	Other current assets	6(1) and 8	4,764,766	1	3,042,165	-	3,562,290	1
11XX	Total current assets		<u>239,446,752</u>	<u>34</u>	<u>222,853,635</u>	<u>33</u>	<u>225,355,484</u>	<u>34</u>
Non-current assets								
1510	Financial assets at fair value through profit or loss - non-current	6(2)	7,097,558	1	6,710,965	1	6,912,665	1
1517	Financial assets at fair value through other comprehensive income - non-current	6(7) and 8	4,985,124	1	5,234,693	1	5,118,204	1
1535	Financial assets at amortized cost - non-current	6(3)	23,621,162	3	24,483,110	4	27,306,724	4
1550	Investments accounted for under equity method	6(8) and 8	29,426,465	4	28,027,609	4	27,485,734	4
1600	Property, plant and equipment	6(9)(14), 7 and 8	175,038,298	25	154,714,003	23	153,770,549	23
1755	Right-of-use assets	6(10) and 7	129,327,865	18	123,641,321	19	123,412,183	19
1760	Investment property, net	6(12)(14) and 8	18,968,184	3	31,827,363	5	26,188,721	4
1780	Intangible assets	6(13)(14) and 7	47,552,130	7	47,354,037	7	47,398,401	7
1840	Deferred income tax assets	6(32)	7,990,532	1	7,785,624	1	8,239,781	1
1915	Prepayments for equipment	7	3,033,230	-	1,185,027	-	1,365,459	-
1920	Guarantee deposits paid	8	5,627,751	1	5,396,669	1	5,431,721	1
1990	Other non-current assets	6(1)(20), 7 and 8	12,803,589	2	6,665,262	1	6,948,357	1
15XX	Total non-current assets		<u>465,471,888</u>	<u>66</u>	<u>443,025,683</u>	<u>67</u>	<u>439,578,499</u>	<u>66</u>
1XXX	Total assets		<u>\$ 704,918,640</u>	<u>100</u>	<u>\$ 665,879,318</u>	<u>100</u>	<u>\$ 664,933,983</u>	<u>100</u>

(Continued)

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

Liabilities and Equity	Notes	September 30, 2024		December 31, 2023		September 30, 2023		
		AMOUNT	%	AMOUNT	%	AMOUNT	%	
Current liabilities								
2100	Short-term borrowings	6(15) and 8	\$ 39,661,281	6	\$ 34,431,773	5	\$ 46,546,415	7
2110	Short-term notes and bills payable	6(16) and 8	21,506,695	3	11,293,184	2	18,525,026	3
2120	Financial liabilities at fair value through profit or loss - current	6(2)	5,282	-	3,250	-	1,271	-
2130	Contract liabilities - current	6(25)	17,880,714	2	22,061,872	3	14,739,217	2
2150	Notes payable		1,197,593	-	2,081,735	-	2,274,375	-
2160	Notes payable - related parties	7	29,860	-	60,879	-	45,026	-
2170	Accounts payable		63,401,238	9	59,606,624	9	64,181,826	10
2180	Accounts payable - related parties	7	1,279,034	-	992,316	-	1,192,872	-
2200	Other payables	6(17)	72,130,221	10	62,729,962	10	63,465,862	9
2230	Current income tax liabilities	6(32)	4,790,966	1	4,053,834	1	4,421,913	1
2280	Lease liabilities - current	7	18,054,006	3	17,781,617	3	17,633,789	3
2310	Advance receipts		837,036	-	470,889	-	643,095	-
2320	Long-term liabilities, current portion	6(18)(19) and 8	8,388,205	1	9,486,467	1	7,524,437	1
2399	Other current liabilities		4,552,444	1	4,484,562	1	4,256,463	1
21XX	Total current liabilities		<u>253,714,575</u>	<u>36</u>	<u>229,538,964</u>	<u>35</u>	<u>245,451,587</u>	<u>37</u>
Non-current liabilities								
2527	Contract liabilities - non-current	6(25)	691,875	-	679,176	-	626,291	-
2530	Corporate bonds payable	6(18)	54,875,000	8	56,125,000	8	51,550,000	8
2540	Long-term borrowings	6(19) and 8	45,257,755	6	40,986,967	6	28,212,891	4
2570	Deferred income tax liabilities	6(32)	29,784,657	4	30,609,068	5	28,706,616	4
2580	Lease liabilities - non-current	7	104,588,473	15	99,297,341	15	98,930,255	15
2640	Net defined benefit liabilities - non-current	6(20)	4,285,875	1	4,580,171	1	4,852,652	1
2645	Guarantee deposits received		7,899,850	1	7,402,235	1	7,926,627	1
2670	Other non-current liabilities		2,292,356	-	1,446,068	-	2,025,262	-
25XX	Total non-current liabilities		<u>249,675,841</u>	<u>35</u>	<u>241,126,026</u>	<u>36</u>	<u>222,830,594</u>	<u>33</u>
2XXX	Total liabilities		<u>503,390,416</u>	<u>71</u>	<u>470,664,990</u>	<u>71</u>	<u>468,282,181</u>	<u>70</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	8
Capital reserves								
3200	Capital surplus	6(22)(34)	2,795,631	-	2,780,734	-	2,830,948	-
Retained earnings								
3310	Legal reserve	6(7)(23)	32,135,603	5	30,273,199	5	30,273,199	5
3320	Special reserve		5,894,581	1	4,303,775	1	4,303,920	1
3350	Unappropriated retained earnings		33,693,919	5	36,499,456	5	34,707,022	5
Other equity interest								
3400	Other equity interest	6(24)	(1,488,772)	-	(5,789,586)	(1)	(2,164,314)	-
31XX	Equity attributable to owners of the parent		<u>129,851,116</u>	<u>19</u>	<u>124,887,732</u>	<u>19</u>	<u>126,770,929</u>	<u>19</u>
36XX	Non-controlling interest	4(3) and 6(34)	71,677,108	10	70,326,596	10	69,880,873	11
3XXX	Total equity		<u>201,528,224</u>	<u>29</u>	<u>195,214,328</u>	<u>29</u>	<u>196,651,802</u>	<u>30</u>
Contingent Liabilities and Commitments								
Significant event after balance sheet date								
3X2X	Total liabilities and equity		<u>\$ 704,918,640</u>	<u>100</u>	<u>\$ 665,879,318</u>	<u>100</u>	<u>\$ 664,933,983</u>	<u>100</u>

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

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

Items	Notes	Three months ended September 30				Nine months ended September 30				
		2024		2023		2024		2023		
		AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
4000	Operating revenue	6(11)(12)(25) and 7	\$ 178,921,762	100	\$ 165,046,296	100	\$ 499,797,980	100	\$ 433,848,346	100
5000	Operating costs	6(6)(10)(13)(20)(30)(31) and 7	(119,886,713)	(67)	(111,662,938)	(68)	(334,562,680)	(67)	(292,156,515)	(67)
5900	Net operating margin		<u>59,035,049</u>	<u>33</u>	<u>53,383,358</u>	<u>32</u>	<u>165,235,300</u>	<u>33</u>	<u>141,691,831</u>	<u>33</u>
	Operating expenses	6(10)(12)(13)(20)(30)(31), 7 and 12								
6100	Selling expenses		(40,892,481)	(23)	(36,823,385)	(22)	(114,694,037)	(23)	(97,739,304)	(23)
6200	General and administrative expenses		(6,918,035)	(4)	(6,795,534)	(4)	(20,926,876)	(4)	(19,042,141)	(4)
6300	Research and development expenses		(306,032)	-	(243,186)	-	(792,847)	-	(743,619)	-
6450	Expected credit (gains) losses		<u>42,406</u>	-	(40,826)	-	(30,301)	-	(47,510)	-
6000	Total operating expenses		(48,074,142)	(27)	(43,902,931)	(26)	(136,444,061)	(27)	(117,572,574)	(27)
6900	Operating profit		<u>10,960,907</u>	<u>6</u>	<u>9,480,427</u>	<u>6</u>	<u>28,791,239</u>	<u>6</u>	<u>24,119,257</u>	<u>6</u>
	Non-operating income and expenses									
7100	Interest income	6(3)(7)(26) and 7	1,232,993	1	1,198,092	1	3,578,019	1	3,442,899	1
7010	Other income	6(7)(11)(12)(27)(36)	1,249,588	1	1,152,625	1	4,097,586	1	3,689,995	1
7020	Other gains and losses	6(2)(7)(10)(14)(28)(36), 7 and 12	(262,271)	-	(685,531)	-	(468,917)	-	11,444,028	3
7050	Finance costs	6(9)(10)(29)	(1,069,540)	(1)	(969,121)	(1)	(3,119,041)	(1)	(2,505,029)	(1)
7060	Share of profit of associates and joint ventures accounted for using equity method	6(8)	<u>630,177</u>	-	<u>756,735</u>	-	<u>2,600,975</u>	-	<u>2,008,523</u>	-
7000	Total non-operating income and expenses		<u>1,780,947</u>	<u>1</u>	<u>1,452,800</u>	<u>1</u>	<u>6,688,622</u>	<u>1</u>	<u>18,080,416</u>	<u>4</u>
7900	Profit before income tax		<u>12,741,854</u>	<u>7</u>	<u>10,933,227</u>	<u>7</u>	<u>35,479,861</u>	<u>7</u>	<u>42,199,673</u>	<u>10</u>
7950	Income tax expense	6(32)	(3,357,197)	(2)	(2,491,185)	(2)	(8,512,744)	(1)	(15,489,797)	(4)
8200	Profit for the period		<u>\$ 9,384,657</u>	<u>5</u>	<u>\$ 8,442,042</u>	<u>5</u>	<u>\$ 26,967,117</u>	<u>6</u>	<u>\$ 26,709,876</u>	<u>6</u>

(Continued)

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

Items	Notes	Three months ended September 30				Nine months ended September 30				
		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 (loss) gain on valuation of investments in equity instruments measured at fair value through other comprehensive income	6(7)	(\$ 29,708)	-	(\$ 136,086)	-	\$ 242,314	-	\$ 56,266	-
8320	Share of other comprehensive (loss) income of associates and joint ventures accounted for under equity method - will not be reclassified to profit or loss		(32,708)	-	(59,282)	-	149,787	-	7,211	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(32)	(20,378)	-	(6,581)	-	(3,680)	-	14,557	-
Components of other comprehensive income (loss) that will be reclassified to profit or loss										
8361	Financial statements translation differences of foreign operations		170,034	-	3,903,088	2	5,310,991	1	1,791,917	1
8367	Unrealized gain (loss) on valuation of investments in debt instruments measured at fair value through other comprehensive income, net	6(7)	27,301	-	(13,926)	-	46,853	-	(10,541)	-
8370	Share of other comprehensive income (loss) of associates and joint ventures accounted for under equity method - will be reclassified to profit or loss		112,928	-	(28,664)	-	55,993	-	(34,211)	-
8300	Total other comprehensive income for the period		<u>\$ 227,469</u>	<u>-</u>	<u>\$ 3,658,549</u>	<u>2</u>	<u>\$ 5,802,258</u>	<u>1</u>	<u>\$ 1,825,199</u>	<u>1</u>
8500	Total comprehensive income for the period		<u>\$ 9,612,126</u>	<u>5</u>	<u>\$ 12,100,591</u>	<u>7</u>	<u>\$ 32,769,375</u>	<u>7</u>	<u>\$ 28,535,075</u>	<u>7</u>
Profit attributable to:										
8610	Owners of the parent		\$ 6,091,955	3	\$ 5,568,688	3	\$ 17,534,994	4	\$ 16,774,091	4
8620	Non-controlling interest		3,292,702	2	2,873,354	2	9,432,123	2	9,935,785	2
	Net income		<u>\$ 9,384,657</u>	<u>5</u>	<u>\$ 8,442,042</u>	<u>5</u>	<u>\$ 26,967,117</u>	<u>6</u>	<u>\$ 26,709,876</u>	<u>6</u>
Comprehensive income attributable to:										
8710	Owners of the parent		\$ 5,758,040	3	\$ 8,765,753	5	\$ 21,994,533	5	\$ 18,865,783	5
8720	Non-controlling interest		3,854,086	2	3,334,838	2	10,774,842	2	9,669,292	2
	Total comprehensive income for the period		<u>\$ 9,612,126</u>	<u>5</u>	<u>\$ 12,100,591</u>	<u>7</u>	<u>\$ 32,769,375</u>	<u>7</u>	<u>\$ 28,535,075</u>	<u>7</u>
Earnings per share (in dollars)										
9750	Basic	6(33)	\$ 1.07		\$ 0.98		\$ 3.09		\$ 2.95	
9850	Diluted		\$ 1.07		\$ 0.98		\$ 3.07		\$ 2.94	

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

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

Notes	Equity attributable to owners of the parent									
	Retained Earnings					Other Equity Interest				
	Share capital - common stock	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealised (losses) gains from financial assets measured at fair value through other comprehensive income	Total	Non-controlling interest	Total equity
For the nine-month period ended September 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
	-	-	-	-	16,774,091	-	-	16,774,091	9,935,785	26,709,876
Other comprehensive income (loss) 6(24)	-	-	-	-	-	2,113,586	(21,894)	2,091,692	(266,493)	1,825,199
Total comprehensive income (loss)	-	-	-	-	16,774,091	2,113,586	(21,894)	18,865,783	9,669,292	28,535,075
Distribution of 2022 net income :										
Legal reserve	-	-	1,866,649	-	(1,866,649)	-	-	-	-	-
Cash dividends 6(23)	-	-	-	-	(17,898,349)	-	-	(17,898,349)	-	(17,898,349)
Reversal of special reserve 6(23)	-	-	-	(5,895,466)	5,895,466	-	-	-	-	-
Adjustment for change in capital reserve of investee companies 6(22)	-	14,811	-	-	-	-	-	14,811	-	14,811
Difference between the acquisition or disposal price and carrying amounts of subsidiaries 6(22)(34)	-	87,206	-	-	-	-	-	87,206	(494,844)	(407,638)
Payments of unpaid cash dividends from previous year transferred to capital reserve 6(22)	-	(1,601)	-	-	-	-	-	(1,601)	-	(1,601)
Reversal of special reserve 6(23)	-	-	-	(435)	435	-	-	-	-	-
Disposal of financial assets at fair value through other comprehensive income - equity instrument 6(7)	-	-	-	-	57,082	-	(57,082)	-	-	-
Effect of combination entity changes 6(36)	-	-	-	-	-	-	-	-	2,631,507	2,631,507
Change in non-controlling interest	-	-	-	-	-	-	-	-	(8,416,957)	(8,416,957)
Balance at September 30, 2023	<u>\$ 56,820,154</u>	<u>\$ 2,830,948</u>	<u>\$ 30,273,199</u>	<u>\$ 4,303,920</u>	<u>\$ 34,707,022</u>	<u>(\$ 2,578,173)</u>	<u>\$ 413,859</u>	<u>\$ 126,770,929</u>	<u>\$ 69,880,873</u>	<u>\$ 196,651,802</u>
For the nine-month period ended September 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
	-	-	-	-	17,534,994	-	-	17,534,994	9,432,123	26,967,117
Other comprehensive income (loss) 6(24)	-	-	-	-	-	4,138,865	320,674	4,459,539	1,342,719	5,802,258
Total comprehensive income (loss)	-	-	-	-	17,534,994	4,138,865	320,674	21,994,533	10,774,842	32,769,375
Distribution of 2023 net income :										
Legal reserve	-	-	1,862,404	-	(1,862,404)	-	-	-	-	-
Cash dividends 6(23)	-	-	-	-	(17,046,046)	-	-	(17,046,046)	-	(17,046,046)
Special reserve 6(23)	-	-	-	1,591,241	(1,591,241)	-	-	-	-	-
Adjustment for change in capital reserve of investee companies 6(22)	-	12,552	-	-	-	-	-	12,552	-	12,552
Difference between the acquisition or disposal price and carrying amounts of subsidiaries 6(22)(34)	-	6,787	-	-	-	-	-	6,787	(141,828)	(135,041)
Payments of unpaid cash dividends from previous year transferred to capital reserve 6(22)	-	(4,442)	-	-	-	-	-	(4,442)	-	(4,442)
Reversal of special reserve 6(23)	-	-	-	(435)	435	-	-	-	-	-
Disposal of financial assets at fair value through other comprehensive income - equity instrument 6(7)	-	-	-	-	158,725	-	(158,725)	-	-	-
Effect of combination entity changes 6(35)(36)	-	-	-	-	-	-	-	-	731,148	731,148
Change in non-controlling interest	-	-	-	-	-	-	-	-	(10,013,650)	(10,013,650)
Balance at September 30, 2024	<u>\$ 56,820,154</u>	<u>\$ 2,795,631</u>	<u>\$ 32,135,603</u>	<u>\$ 5,894,581</u>	<u>\$ 33,693,919</u>	<u>(\$ 2,399,918)</u>	<u>\$ 911,146</u>	<u>\$ 129,851,116</u>	<u>\$ 71,677,108</u>	<u>\$ 201,528,224</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 nine-month periods ended September 30,	
		2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		\$ 35,479,861	\$ 42,199,673
Adjustments			
Adjustments to reconcile profit (loss)			
Gain on financial assets and liabilities at fair value through profit and loss	6(2)(28)	(559,141)	(288,928)
Expected credit loss	12	30,301	47,510
Reversal of allowance for inventory market price decline	6(6)	(17,002)	(90,827)
Loss on disposal of financial assets at fair value through other comprehensive income - debt instrument	6(7)(28)	40,388	-
Share of profit of associates and joint ventures accounted for under equity method	6(8)	(2,600,975)	(2,008,523)
Gain on disposal of investments	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)	16,108,718	14,584,727
Loss on disposal of property, plant and equipment	6(28)	34,119	9,972
Depreciation on right-of-use assets	6(10)	14,571,506	12,379,229
Gain from lease modification	6(10)(28)	(118,228)	(1,596,802)
Depreciation on investment property	6(12)	288,103	269,667
(Gain) loss on disposal of investment property	6(28)	(1,837)	365
Loss on disposal of intangible assets	6(28)	111	117
Amortization	6(13)(30)	1,106,314	861,049
Gain on reversal of impairment loss on non-financial assets	6(14)(28)	(44)	(276)
Interest income	6(26)	(3,578,019)	(3,442,899)
Dividend income	6(27)	(234,259)	(210,847)
Finance costs	6(29)	3,119,041	2,505,029
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss		(5,483,448)	(3,339,344)
Notes receivable		(305,405)	348,515
Notes receivable - related parties		(4)	247
Accounts receivable		(2,522,291)	(2,535,124)
Accounts receivable - related parties		55,227	379,723
Other receivables		(1,796,789)	(1,745,013)
Inventories		3,484,132	8,069,884
Prepayments		249,090	(375,447)
Other current assets		(832,251)	(149,275)
Changes in operating liabilities			
Current contract liabilities		(4,190,106)	(4,455,548)
Notes payable		(884,142)	144,548
Notes payable - related parties		(31,019)	(15,989)
Accounts payable		3,649,624	6,375,056
Accounts payable - related parties		286,718	437,299
Other payables		9,374,590	4,256,990
Advance receipts		354,762	(152,410)
Other current liabilities		(46,142)	(14,256)
Contract liabilities - non-current		14,353	32,116
Net defined benefit liabilities - non-current		(297,686)	(190,792)
Cash inflow generated from operations		64,330,486	61,374,602
Interest received		2,721,957	3,208,099
Dividends received	6(35)	2,228,555	1,719,727
Interest paid		(3,134,611)	(2,504,307)
Income tax paid		(8,796,531)	(7,077,997)
Net cash flows from operating activities		<u>57,349,856</u>	<u>56,720,124</u>

(Continued)

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

(Expressed in thousands of New Taiwan dollars)

	Notes	For the nine-month periods ended September 30,	
		2024	2023
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at amortized cost - current		(\$ 11,951,836)	(\$ 7,380,218)
Repayment of principal at maturity from financial assets at amortized cost - current		18,955,335	9,865,775
Proceeds from disposal of financial assets at amortized cost - current		-	478,434
Increase in other receivables - related parties		(5,752)	(10,648)
Increase in other current assets		(366,981)	(136,765)
Acquisition of financial assets at fair value through other comprehensive income - non-current		(70,430)	(435,956)
Proceeds from disposal of financial assets at fair value through other comprehensive income - non-current	6(7)	605,945	274,725
Acquisition of financial assets at amortized cost - non-current		(10,411,812)	(10,446,033)
Acquisition of investments accounted for under equity method		(469,376)	(652)
Cash paid for acquisition of property, plant and equipment	6(35)	(21,810,980)	(17,695,950)
Interest paid for acquisition of property, plant and equipment	6(9)(29)(35)	(9,445)	(2,493)
Proceeds from disposal of property, plant and equipment	6(35)	459,395	1,096,652
Cash paid for acquisition of right-of-use assets	6(35)	-	(750,372)
Cash received from disposal of right-of-use assets	6(35)	9,454	1,502,954
Cash paid for acquisition of investment property	6(35)	(25,280)	(45,645)
Proceeds from disposal of investment property		17,932	-
Increase in intangible assets	6(13)	(334,160)	(308,189)
Increase in prepayment for equipment		(3,326,564)	(1,746,746)
Increase in guarantee deposits paid		(232,967)	(185,107)
Increase in prepayment for land		(5,100,000)	(300,000)
Increase in other non-current assets		(868,028)	(533,964)
Net cash flows from disposal of subsidiary	6(35)	88,804	-
Cash received (paid) for business combination	6(36)	813,589	(23,696,478)
Net cash flows used in investing activities		(34,033,157)	(50,456,676)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase in short-term borrowings	6(37)	5,024,508	13,222,065
Increase in short-term notes and bills payable	6(37)	10,213,511	11,153,288
Increase in corporate bonds payable	6(18)(37)	5,450,000	13,300,000
Decrease in corporate bonds payable	6(37)	(6,900,000)	(5,900,000)
Increase in long-term borrowings	6(37)	108,495,772	58,413,771
Decrease in long-term borrowings	6(37)	(105,262,407)	(53,765,607)
Payments of lease liabilities	6(37)	(14,046,983)	(11,525,348)
Increase in guarantee deposit received	6(37)	479,489	822,753
Increase in other non-current liabilities		846,287	243,376
Payments of unpaid cash dividends from previous year transferred to capital reserve	6(22)	(4,442)	(1,601)
Payment of cash dividends	6(23)	(17,046,046)	(17,898,349)
Cash paid for transaction with non-controlling interests	6(24)	(135,041)	(407,638)
Change in non-controlling interests		(10,013,650)	(8,416,957)
Net cash flows used in financing activities		(22,899,002)	(760,247)
Effect of foreign exchange rate changes on cash and cash equivalents		968,440	1,946,415
Net increase in cash and cash equivalents		1,386,137	7,449,616
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)	\$ 102,241,983	\$ 104,435,869

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

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30, 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 November 12, 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:

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

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

- (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:

<u>New Standards, Interpretations and Amendments</u>	<u>Effective date by IASB</u>
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’

The IASB issued amendments to 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
			September 30, 2024	December 31, 2023	September 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
			September 30, 2024	December 31, 2023	September 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
			September 30, 2024	December 31, 2023	September 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
			September 30, 2024	December 31, 2023	September 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.	72.94	72.86	72.65	(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)
Cayman President Holdings Ltd.	Yahoo! Taiwan Holdings Limited	Operation in online store, etc.	80.00	-	-	(Note 12)
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
			September 30, 2024	December 31, 2023	September 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 13)
Presicarre Corp.	Uni-Prosperty Insurance Broker Co.,Ltd.	Insurance	100.00	100.00	100.00	(Note 1) (Note 4)
Presicarre Corp.	Uni-Prosperty 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
			September 30, 2024	December 31, 2023	September 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	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
			September 30, 2024	December 31, 2023	September 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.	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
			September 30, 2024	December 31, 2023	September 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
			September 30, 2024	December 31, 2023	September 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 nine-month periods ended September 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 nine-month period ended September 30, 2024.
- (Note 9) Newly established during the nine-month period ended September 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 during the period. For more details, refer to Note 6(36) ‘Business combination’.
- (Note 12) In the third quarter of 2024, the Group acquired equity interest in Yahoo! Taiwan Holdings Limited and accordingly, the Group obtained control over the entity and became an additional consolidated entity during the period. For more details, refer to Note 6(36) ‘Business combination’.
- (Note 13) The percentage owned by the Group as of September 30, 2024, December 31, 2023 and September 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 September 30, 2024, December 31, 2023 and September 30, 2023, the non-controlling interest of the Group amounted to \$71,677,108, \$70,326,596, and \$69,880,873, respectively. The information on non-controlling interest and respective subsidiaries is as follows:

Name of subsidiary	Principal location of business	Non-controlling interest			
		September 30, 2024		December 31, 2023	
		Amount	Ownership (%)	Amount	Ownership (%)
President Chain Store Corp.	Taiwan	\$26,005,398	54.20%	\$25,933,291	54.20%
Uni-President Enterprises China Holdings Ltd.	China	16,088,354	27.06%	15,707,014	27.14%

Name of subsidiary	Principal location of business	Non-controlling interest	
		September 30, 2023	
		Amount	Ownership (%)
President Chain Store Corp.	Taiwan	\$25,106,456	54.20%
Uni-President Enterprises China Holdings Ltd.	China	15,941,997	27.35%

Summarized financial information of the subsidiaries:

(a) President Chain Store Corp.

Balance sheets

	President Chain Store Corp. (Consolidated)		
	September 30, 2024	December 31, 2023	September 30, 2023
Current assets	\$ 95,369,742	\$ 94,873,413	\$ 93,869,497
Non-current assets	173,250,483	162,479,059	160,326,038
Current liabilities	(113,898,717)	(108,883,539)	(113,234,951)
Non-current liabilities	(106,741,069)	(100,621,533)	(94,638,709)
Total net assets	<u>\$ 47,980,439</u>	<u>\$ 47,847,400</u>	<u>\$ 46,321,875</u>

Statements of comprehensive income

	For the three-month periods ended September 30,	
	2024	2023
Revenue	<u>\$ 87,881,001</u>	<u>\$ 82,531,464</u>
Profit before income tax	\$ 4,470,036	\$ 4,549,307
Income tax expense	(975,363)	(1,056,408)
Net income	3,494,673	3,492,899
Other comprehensive (loss) income, net of tax	(574,986)	973,025
Total comprehensive income	<u>\$ 2,919,687</u>	<u>\$ 4,465,924</u>
Comprehensive income attributable to non-controlling interest	<u>\$ 544,916</u>	<u>\$ 485,290</u>
Dividends paid to non-controlling interest	<u>\$ 5,071,277</u>	<u>\$ 5,071,277</u>

Statements of comprehensive income

	For the nine-month periods ended September 30,	
	2024	2023
Revenue	<u>\$ 251,792,830</u>	<u>\$ 235,592,008</u>
Profit before income tax	\$ 13,584,226	\$ 12,683,440
Income tax expense	(2,701,676)	(2,832,346)
Net income	10,882,550	9,851,094
Other comprehensive income, net of tax	1,184,891	1,412,432
Total comprehensive income	<u>\$ 12,067,441</u>	<u>\$ 11,263,526</u>
Comprehensive income attributable to non-controlling interest	<u>\$ 1,659,191</u>	<u>\$ 1,532,829</u>
Dividends paid to non-controlling interest	<u>\$ 5,071,277</u>	<u>\$ 5,071,277</u>

<u>Statements of cash flows</u>	<u>For the nine-month periods ended September 30,</u>	
	<u>2024</u>	<u>2023</u>
Net cash provided by operating activities	\$ 28,665,734	\$ 33,831,417
Net cash used in investing activities	(9,993,552)	(22,319,116)
Net cash used in financing activities	(12,861,083)	(11,684,760)
Effect of exchange rates changes on cash and cash equivalents	844,639	1,282,048
Increase in cash and cash equivalents	6,655,738	1,109,589
Cash and cash equivalents at beginning of period	48,929,582	48,540,378
Cash and cash equivalents at end of period	<u>\$ 55,585,320</u>	<u>\$ 49,649,967</u>

(b) Uni-President Enterprises China Holdings Ltd.

Uni-President Enterprises China Holdings Ltd., a subsidiary of the Group that has significant non-controlling interest, is a listed company in Hong Kong with securities listed and traded in the main board of Hong Kong Exchanges and Clearing Limited. As a result, releasing or announcement of its information is subject to laws and regulations issued by the regulatory authorities in Hong Kong. As the financial information for the nine-month periods ended September 30, 2024 and 2023 of Uni-President Enterprises China Holdings Ltd. is not made public according to local laws and regulations, the Group does not disclose summarized financial information of the subsidiary due to restrictions of local laws and regulations.

(4) Employee benefits

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

(5) Income tax

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

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>September 30, 2024</u>	<u>December 31, 2023</u>	<u>September 30, 2023</u>
Cash:			
Cash on hand	\$ 1,823,529	\$ 2,051,497	\$ 2,449,721
Checking deposits and demand deposits	<u>35,505,747</u>	<u>33,286,161</u>	<u>30,232,342</u>
	<u>37,329,276</u>	<u>35,337,658</u>	<u>32,682,063</u>
Cash equivalents:			
Time deposits	59,752,356	55,957,826	61,058,005
Short-term financial instruments	<u>5,160,351</u>	<u>9,560,362</u>	<u>10,695,801</u>
	<u>64,912,707</u>	<u>65,518,188</u>	<u>71,753,806</u>
	<u>\$ 102,241,983</u>	<u>\$ 100,855,846</u>	<u>\$ 104,435,869</u>

- A. The Group associates with a variety of financial institutions all with high credit quality to disperse credit risk, so it expects that the probability of counterparty default is remote.
- B. Details of the Group's cash and cash equivalents pledged to others as collateral (listed as "Other current assets" and "Other non-current assets") as of September 30, 2024, December 31, 2023 and September 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>September 30, 2024</u>	<u>December 31, 2023</u>	<u>September 30, 2023</u>
Current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Structured notes	\$ 9,469,734	\$ 6,919,434	\$ 6,632,646
Beneficiary certificates	4,483,601	1,923,870	2,272,159
Listed and emerging stocks	742,703	456,922	508,951
Unlisted and unemerging stocks	679,318	659,035	692,626
Forward foreign exchange contracts	1,974	8,304	1,145
Equity linked notes	<u>-</u>	<u>-</u>	<u>145,215</u>
	15,377,330	9,967,565	10,252,742
Valuation adjustment	<u>288,707</u>	<u>356,997</u>	<u>343,369</u>
	<u>\$ 15,666,037</u>	<u>\$ 10,324,562</u>	<u>\$ 10,596,111</u>

Assets	September 30, 2024	December 31, 2023	September 30, 2023
Non-current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Beneficiary certificates	\$ 5,148,523	\$ 4,849,874	\$ 4,943,633
Unlisted and unemerging stocks	1,233,482	1,332,952	1,360,141
	6,382,005	6,182,826	6,303,774
Valuation adjustment	715,553	528,139	608,891
	<u>\$ 7,097,558</u>	<u>\$ 6,710,965</u>	<u>\$ 6,912,665</u>
Liabilities	September 30, 2024	December 31, 2023	September 30, 2023
Current items:			
Financial liabilities mandatorily measured at fair value through profit or loss			
Forward foreign exchange contracts	\$ 5,282	\$ 3,250	\$ 1,271

- 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 \$219,311, \$36,202, \$559,141 and \$288,928 (listed as “Other gains and losses”) for the three-month and nine-month periods ended September 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:

	September 30, 2024		
	Contract Amount (in thousands)		Contract Period
Current items:			
Forward foreign exchange buying contract	USD	13,087	7. 2024~3. 2025
Forward foreign exchange selling contract	USD	6,360	8. 2024~11. 2024
Forward foreign exchange selling contract	JPY	70,000	9. 2024~1. 2025
	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

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

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

D. The Group has no financial assets at fair value through profit or loss pledged to others as of September 30, 2024, December 31, 2023 and September 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	September 30, 2024	December 31, 2023	September 30, 2023
Current items:			
Time deposits with a maturity of over three months	\$ 17,079,483	\$ 13,398,818	\$ 13,556,825
Financial bonds	2,845,862	729,233	763,405
Negotiable certificates of deposits	2,605,469	276,345	484,050
Bonds with repurchase agreement	264,711	2,520,058	66,592
	<u>\$ 22,795,525</u>	<u>\$ 16,924,454</u>	<u>\$ 14,870,872</u>
Non-current items:			
Time deposits with a maturity of over one year	\$ 22,323,049	\$ 21,926,689	\$ 24,683,041
Financial bonds	1,298,113	2,556,421	2,623,683
	<u>\$ 23,621,162</u>	<u>\$ 24,483,110</u>	<u>\$ 27,306,724</u>

A. The Group recognized interest income in profit or loss on financial assets at amortized cost amounting to \$413,135, \$408,419, \$1,222,720 and \$1,059,427 for the three-month and nine-month periods ended September 30, 2024 and 2023, respectively.

B. As of September 30, 2024, December 31, 2023 and September 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 September 30, 2024, December 31, 2023 and September 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

	<u>September 30, 2024</u>	<u>December 31, 2023</u>	<u>September 30, 2023</u>
Notes receivable	\$ 1,720,625	\$ 1,415,220	\$ 1,553,592
Less: Allowance for uncollectible accounts	(14,353)	(14,854)	(14,604)
	<u>\$ 1,706,272</u>	<u>\$ 1,400,366</u>	<u>\$ 1,538,988</u>
Accounts receivable	\$ 21,564,629	\$ 18,772,918	\$ 21,698,395
Less: Allowance for uncollectible accounts	(386,011)	(388,030)	(368,354)
	<u>\$ 21,178,618</u>	<u>\$ 18,384,888</u>	<u>\$ 21,330,041</u>

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

	<u>September 30, 2024</u>		<u>December 31, 2023</u>		<u>September 30, 2023</u>	
	<u>Notes receivable</u>	<u>Accounts receivable</u>	<u>Notes receivable</u>	<u>Accounts receivable</u>	<u>Notes receivable</u>	<u>Accounts receivable</u>
Within 30 days	\$ 447,379	\$14,626,170	\$ 509,393	\$12,733,629	\$ 478,269	\$15,139,323
31 to 60 days	469,498	4,410,188	334,497	3,657,309	314,032	4,151,698
61 to 90 days	309,198	1,781,591	235,674	1,559,817	277,833	1,652,004
91 to 180 days	426,670	440,701	289,515	497,405	368,114	421,891
Over 181 days	<u>67,880</u>	<u>305,979</u>	<u>46,141</u>	<u>324,758</u>	<u>115,344</u>	<u>333,479</u>
	<u>\$1,720,625</u>	<u>\$21,564,629</u>	<u>\$1,415,220</u>	<u>\$18,772,918</u>	<u>\$1,553,592</u>	<u>\$21,698,395</u>

B. As of September 30, 2024, December 31, 2023 and September 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 September 30, 2024, December 31, 2023 and September 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 September 30, 2024 and December 31, 2023 and September 30, 2023, refer to Note 8, 'PLEDGED ASSETS'.

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

(5) Other receivables

	<u>September 30, 2024</u>	<u>December 31, 2023</u>	<u>September 30, 2023</u>
Other receivables	\$ 6,779,131	\$ 4,908,993	\$ 6,641,572
Interest receivable	2,799,233	1,943,171	2,362,399
Disposal of right-of-use assets receivable	-	-	351,593
Disposal of property, plant and equipment receivable	<u>370</u>	<u>-</u>	<u>163,550</u>
	9,578,734	6,852,164	9,519,114
Less: Allowance for uncollectible accounts	<u>(47,273)</u>	<u>(39,570)</u>	<u>(51,772)</u>
	<u>\$ 9,531,461</u>	<u>\$ 6,812,594</u>	<u>\$ 9,467,342</u>

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

(6) Inventories

	<u>September 30, 2024</u>	<u>December 31, 2023</u>	<u>September 30, 2023</u>
Merchandise	\$ 29,905,047	\$ 32,998,895	\$ 29,816,302
Raw materials	8,665,537	8,330,974	8,336,814
Raw materials in transit	1,815,075	1,996,548	2,081,458
Supplies	2,350,308	2,214,320	2,333,478
Work in process	2,898,429	2,652,825	2,536,352
Finished goods	8,920,782	9,475,575	7,436,223
By-products	32	1,153	880
Land held for construction	1,000,560	997,396	996,292
Buildings and land held for sale	3,696	3,696	3,696
Transportation equipment held for sale	<u>49,546</u>	<u>49,043</u>	<u>49,059</u>
	55,609,012	58,720,425	53,590,554
Less: Allowance for price decline of inventories	<u>(964,461)</u>	<u>(970,937)</u>	<u>(888,488)</u>
	<u>\$ 54,644,551</u>	<u>\$ 57,749,488</u>	<u>\$ 52,702,066</u>

The cost of inventories recognized as expense for the period:

	For the three-month periods ended September 30,	
	2024	2023
Cost of goods sold	\$ 117,087,458	\$ 110,436,089
Provision for inventory market price decline	24,334	14,165
Loss on discarding of inventory	572,323	506,765
Loss on physical inventory	142,284	109,802
Loss on production stoppages	277,022	348,022
Income from sale of scraps	(114,370)	(66,480)
Other operating costs	1,897,662	314,575
	<u>\$ 119,886,713</u>	<u>\$ 111,662,938</u>
	For the nine-month periods ended September 30,	
	2024	2023
Cost of goods sold	\$ 327,578,073	\$ 285,893,015
Reversal of allowance for inventory market price decline (Note)	(17,002)	(90,827)
Loss on discarding of inventory	1,629,818	1,475,085
Loss on physical inventory	338,589	283,222
Loss on production stoppages	983,389	1,211,224
Income from sale of scraps	(315,102)	(229,608)
Other operating costs	4,364,915	3,614,404
	<u>\$ 334,562,680</u>	<u>\$ 292,156,515</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	September 30, 2024	December 31, 2023	September 30, 2023
Equity instruments			
Listed stocks	\$ 3,226,788	\$ 3,324,578	\$ 3,359,002
Unlisted and unemerging stocks	1,155,891	1,147,410	1,156,955
	4,382,679	4,471,988	4,515,957
Valuation adjustment	101,753	45,447	(118,819)
	<u>4,484,432</u>	<u>4,517,435</u>	<u>4,397,138</u>
Debt instruments			
Beneficiary certificates	538,525	798,852	839,569
Valuation adjustment	(37,833)	(81,594)	(118,503)
	<u>500,692</u>	<u>717,258</u>	<u>721,066</u>
	<u>\$ 4,985,124</u>	<u>\$ 5,234,693</u>	<u>\$ 5,118,204</u>

- A. The Group has elected to classify investments that are considered to be strategic investments and have steady dividend income as financial assets at fair value through other comprehensive income. The fair value of such investments was approximately its book value as of September 30, 2024, December 31, 2023 and September 30, 2023.
- B. The Group disposed financial assets at fair value through other comprehensive income – equity instrument in the amount of \$360,920 and \$274,725 for the nine-month periods ended September 30, 2024 and 2023, respectively. This resulted in cumulative gain on disposal amounting to \$192,360 and \$73,974, which was reclassified from other equity to retained earnings for the nine-month periods ended September 30, 2024 and 2023, respectively, and the Company reclassified other equity of both \$ – to retained earnings and \$158,725 and \$57,082 to retained earnings based on shareholdings of the Company for the nine-month periods ended September 30, 2024 and 2023, respectively.
- C. The Group disposed financial assets at fair value through other comprehensive income – debt instrument in the amount of \$245,025 and \$ – for the nine-month periods ended September 30, 2024 and 2023, respectively. This resulted in cumulative loss on disposal amounting to \$40,388 and \$ –, which was reclassified from other equity to income (listed as “Other gains and losses”) for the nine-month periods ended September 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:

	<u>For the three-month periods ended September 30,</u>	
	<u>2024</u>	<u>2023</u>
<u>Equity instruments at fair value through other comprehensive income</u>		
Fair value change recognized in other comprehensive loss	(\$ 29,708)	(\$ 136,086)
Dividend income recognized in profit or loss	<u>\$ 33,850</u>	<u>\$ 25,244</u>
<u>Debt instruments at fair value through other comprehensive income</u>		
Fair value change recognized in other comprehensive income (loss)	<u>\$ 27,301</u>	(<u>\$ 13,926</u>)
Interest income recognized in profit or loss	<u>\$ 24,064</u>	<u>\$ 20,947</u>

	<u>For the nine-month periods ended September 30,</u>	
	<u>2024</u>	<u>2023</u>
Equity instruments at fair value through other comprehensive income		
Fair value change recognized in other comprehensive income	\$ 242,314	\$ 56,266
Dividend income recognized in profit or loss	\$ 139,207	\$ 134,619
Debt instruments at fair value through other comprehensive income		
Fair value change recognized in other comprehensive income (loss)	\$ 46,853	(\$ 10,541)
Interest income recognized in profit or loss	\$ 71,702	\$ 59,373

- E. As of September 30, 2024, December 31, 2023 and September 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 September 30, 2024, refer to Note 8, 'PLEDGED ASSETS'. There was no such situation as of December 31, 2023 and September 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>September 30, 2024</u>	<u>December 31, 2023</u>	<u>September 30, 2023</u>
Associates:			
President Securities Corp. (Note 2)	\$ 11,772,205	\$ 10,974,015	\$ 10,825,150
TTET Union Corp. (Note 2)	3,423,513	2,994,684	2,840,202
Prince Housing and Development Corp. (Note 1)(Note 2)	3,240,295	3,309,210	3,260,243
Kuang Chuan Dairy Co., Ltd. (Note 2)	3,019,698	2,936,097	2,878,822
Yantai North Andre Juice Co., Ltd. (Note 1)	2,138,063	1,971,290	1,975,432
Weilih Food Industrial Co., Ltd. (Note 2)	1,346,271	1,368,951	1,305,869
Grand Bills Finance Corp. (Note 1)	1,294,641	1,286,929	1,159,120
Queen's Holdings (BVI) Ltd. (Note 2)	633,514	610,045	628,884
Others (individually less than 2%) (Note 1)(Note 2)	<u>694,626</u>	<u>751,305</u>	<u>752,635</u>
	<u>27,562,826</u>	<u>26,202,526</u>	<u>25,626,357</u>
Joint ventures:			
China F&B Venture Investments	657,679	634,643	661,657
Wuhan Zijiang President Enterprise Co., Ltd.	633,898	614,203	620,825
Others (individually less than 2%)	<u>572,062</u>	<u>576,237</u>	<u>576,895</u>
	<u>1,863,639</u>	<u>1,825,083</u>	<u>1,859,377</u>
	<u>\$ 29,426,465</u>	<u>\$ 28,027,609</u>	<u>\$ 27,485,734</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 September 30, 2024, December 31, 2023 and September 30, 2023, the carrying amount of the Group's individually immaterial associates amounted to \$27,562,826, \$26,202,526 and \$25,626,357, respectively. The Group's share of the operating results is summarized below:

	<u>For the three-month periods ended September 30,</u>	
	<u>2024</u>	<u>2023</u>
Profit from continuing operations	\$ 614,196	\$ 729,747
Other comprehensive income (loss), net of tax	<u>80,220</u>	<u>(87,946)</u>
Total comprehensive income	<u>\$ 694,416</u>	<u>\$ 641,801</u>
	<u>For the nine-month periods ended September 30,</u>	
	<u>2024</u>	<u>2023</u>
Profit from continuing operations	\$ 2,528,813	\$ 1,924,295
Other comprehensive income (loss), net of tax	<u>205,780</u>	<u>(27,000)</u>
Total comprehensive income	<u>\$ 2,734,593</u>	<u>\$ 1,897,295</u>

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

	<u>September 30, 2024</u>	<u>December 31, 2023</u>	<u>September 30, 2023</u>
President Securities Corp.	\$ 13,508,503	\$ 9,831,189	\$ 10,445,520
TTET Union Corp.	11,475,970	10,519,340	9,380,905
Prince Housing and Development Corp.	2,356,851	2,411,156	2,322,973
Synergy ScienTech Corp.	<u>567,168</u>	<u>655,637</u>	<u>546,566</u>
	<u>\$ 27,908,492</u>	<u>\$ 23,417,322</u>	<u>\$ 22,695,964</u>

B. Joint venture:

As of September 30, 2024, December 31, 2023 and September 30, 2023, the carrying amount of the Group's individually immaterial joint ventures amounted to \$1,863,639, \$1,825,083 and \$1,859,377, respectively. The Group's share of the operating results is summarized below:

	<u>For the three-month periods ended September 30,</u>	
	<u>2024</u>	<u>2023</u>
Profit from continuing operations	\$ 15,981	\$ 26,988
Other comprehensive income, net of tax	<u>—</u>	<u>—</u>
Total comprehensive income	<u>\$ 15,981</u>	<u>\$ 26,988</u>
	<u>For the nine-month periods ended September 30,</u>	
	<u>2024</u>	<u>2023</u>
Profit from continuing operations	\$ 72,162	\$ 84,228
Other comprehensive income, net of tax	<u>—</u>	<u>—</u>
Total comprehensive income	<u>\$ 72,162</u>	<u>\$ 84,228</u>

- C. For more information on investments accounted for under equity method pledged as collateral as of September 30, 2024, December 31, 2023 and September 30, 2023, refer to Note 8, 'PLEDGED ASSETS'.
- D. For the three-month and nine-month periods ended September 30, 2024 and 2023, the share of profit of associates and joint ventures accounted for under equity method was \$630,177, \$756,735, \$2,600,975 and \$2,008,523, respectively.
- E. For the nine-month periods ended September 30, 2024 and 2023, cash dividends from investments accounted for under equity method amounted to \$1,994,296 and \$1,508,880, 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 nine-month period ended September 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	168,048	639,118	-	119,611	3,334,857	7,052,787	1,318,188	5,879,613	21,010,008
Depreciation charge	-	(2,484,948)	(3,738,973)	(12,738)	(491,281)	(2,863,394)	(5,641,326)	(876,058)	-	(16,108,718)
Disposals—Cost	-	(41,651)	(1,219,265)	-	(444,173)	(1,171,407)	(2,309,448)	(1,766)	(1,241)	(5,188,951)
— Accumulated depreciation	-	33,047	1,152,500	-	419,216	1,015,723	2,073,024	1,198	-	4,694,708
— Accumulated impairment	-	-	1	-	-	-	358	-	-	359
Reversal of (provision for) impairment loss	-	84	(124)	-	-	-	-	-	-	(40)
Reclassification (Note)	9,677,806	3,941,169	1,373,619	-	527,015	672,007	591,124	(364,172)	(3,295,181)	13,123,387
Effect of combination entity changes	781,808	101,474	18,349	-	41,102	(28,903)	(79,728)	-	-	834,102
Net currency exchange differences	10,563	977,618	618,092	2,926	14,437	26,040	241,351	8	68,405	1,959,440
At September 30	<u>\$ 40,772,782</u>	<u>\$ 54,563,286</u>	<u>\$ 21,230,922</u>	<u>\$ 62,523</u>	<u>\$ 2,662,477</u>	<u>\$ 15,207,422</u>	<u>\$ 25,343,137</u>	<u>\$ 5,212,039</u>	<u>\$ 9,983,710</u>	<u>\$ 175,038,298</u>
<u>September 30, 2024</u>										
Cost	\$ 40,776,714	\$ 102,979,851	\$ 115,336,569	\$ 936,629	\$ 9,275,625	\$ 54,907,889	\$ 83,690,143	\$ 8,464,420	\$ 9,983,710	\$ 426,351,550
Accumulated depreciation	-	(48,280,015)	(94,016,706)	(856,068)	(6,613,126)	(39,700,467)	(58,304,950)	(3,252,381)	-	(251,023,713)
Accumulated impairment	(3,932)	(136,550)	(88,941)	(18,038)	(22)	-	(42,056)	-	-	(289,539)
	<u>\$ 40,772,782</u>	<u>\$ 54,563,286</u>	<u>\$ 21,230,922</u>	<u>\$ 62,523</u>	<u>\$ 2,662,477</u>	<u>\$ 15,207,422</u>	<u>\$ 25,343,137</u>	<u>\$ 5,212,039</u>	<u>\$ 9,983,710</u>	<u>\$ 175,038,298</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 nine-month period ended September 30, 2023</u>										
At January 1	\$ 18,166,883	\$ 41,978,120	\$ 23,982,376	\$ 123,022	\$ 2,674,367	\$ 9,460,932	\$ 21,069,898	\$ 4,907,197	\$ 3,499,503	\$125,862,298
Additions	-	130,378	571,708	-	154,343	3,132,797	6,228,203	1,320,881	4,878,564	16,416,874
Depreciation charge	-	(2,086,825)	(3,867,953)	(15,773)	(483,372)	(2,162,613)	(5,087,728)	(880,463)	-	(14,584,727)
Disposals—Cost	-	(1,274,043)	(1,144,932)	-	(363,956)	(923,881)	(3,616,562)	(101)	-	(7,323,475)
— Accumulated depreciation	-	440,118	1,101,720	-	320,650	732,108	3,456,452	99	-	6,051,147
— Accumulated impairment	-	-	-	-	-	-	2,154	-	-	2,154
Reversal of (provision for) impairment loss	-	232	(62)	-	-	-	-	-	-	170
Reclassification (Note)	1,036,565	462,674	837,648	(28,153)	166,391	160,490	412,369	(373,756)	(683,765)	1,990,463
Acquired from business combinations	8,572,582	13,142,514	526,706	-	2,011	3,336,480	39	-	30,674	25,611,006
Net currency exchange differences	3,072	(203,291)	(109,987)	(920)	1,677	15,627	40,275	(2)	(1,812)	(255,361)
At September 30	<u>\$ 27,779,102</u>	<u>\$ 52,589,877</u>	<u>\$ 21,897,224</u>	<u>\$ 78,176</u>	<u>\$ 2,472,111</u>	<u>\$ 13,751,940</u>	<u>\$ 22,505,100</u>	<u>\$ 4,973,855</u>	<u>\$ 7,723,164</u>	<u>\$153,770,549</u>
<u>September 30, 2023</u>										
Cost	\$ 27,783,034	\$ 96,745,494	\$113,761,587	\$ 918,428	\$ 8,815,852	\$ 51,916,725	\$ 76,292,866	\$ 8,232,668	\$ 7,723,164	\$392,189,818
Accumulated depreciation	-	(44,015,153)	(91,777,252)	(822,565)	(6,343,718)	(38,164,785)	(53,744,261)	(3,258,813)	-	(238,126,547)
Accumulated impairment	(3,932)	(140,464)	(87,111)	(17,687)	(23)	-	(43,505)	-	-	(292,722)
	<u>\$ 27,779,102</u>	<u>\$ 52,589,877</u>	<u>\$ 21,897,224</u>	<u>\$ 78,176</u>	<u>\$ 2,472,111</u>	<u>\$ 13,751,940</u>	<u>\$ 22,505,100</u>	<u>\$ 4,973,855</u>	<u>\$ 7,723,164</u>	<u>\$153,770,549</u>

(Note) For more information regarding the reclassification of property, plant and equipment, refer to Note 6(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 September 30,	
	2024	2023
Amount capitalized	\$ 7,406	\$ 2,153
Interest rate range	1.23%~3.8%	1.01%~2.98%

	For the nine-month periods ended September 30,	
	2024	2023
Amount capitalized	\$ 9,445	\$ 2,493
Interest rate range	1.23%~3.8%	1.01%~2.98%

- 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 September 30, 2024, December 31, 2023 and September 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		
	September 30, 2024	December 31, 2023	September 30, 2023
Land	\$ 23,068,919	\$ 21,946,512	\$ 18,742,623
Buildings	105,367,511	100,828,083	103,811,664
Other equipment	891,435	866,726	857,896
	<u>\$ 129,327,865</u>	<u>\$ 123,641,321</u>	<u>\$ 123,412,183</u>

	For the three-month periods ended September 30,	
	2024	2023
	Depreciation charge	Depreciation charge
Land	\$ 407,685	\$ 403,812
Buildings	4,477,659	4,250,084
Other equipment	79,256	71,303
	<u>\$ 4,964,600</u>	<u>\$ 4,725,199</u>

	<u>For the nine-month periods ended September 30,</u>	
	<u>2024</u>	<u>2023</u>
	<u>Depreciation charge</u>	<u>Depreciation charge</u>
Land	\$ 1,176,154	\$ 686,869
Buildings	13,194,681	11,479,318
Other equipment	200,671	213,042
	<u>\$ 14,571,506</u>	<u>\$ 12,379,229</u>

C. For the nine-month periods ended September 30, 2024 and 2023, the additions and revaluations to right-of-use assets were \$22,783,320 and \$17,155,895, 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:

	<u>For the three-month periods ended September 30,</u>	
	<u>2024</u>	<u>2023</u>
<u>Items affecting profit or loss</u>		
Interest expense on lease liabilities	\$ 456,618	\$ 399,141
Expense on short-term lease contracts	303,080	305,464
Expense on leases of low-value assets	44,491	57,736
Expense on variable lease payments	290,989	180,648
Gain on sublease of right-of-use assets	(176,781)	(287,195)
Gain from lease modification	(25,170)	(34,365)
	<u>For the nine-month periods ended September 30,</u>	
	<u>2024</u>	<u>2023</u>
<u>Items affecting profit or loss</u>		
Interest expense on lease liabilities	\$ 1,342,546	\$ 946,144
Expense on short-term lease contracts	887,384	768,568
Expense on leases of low-value assets	131,849	151,001
Expense on variable lease payments	743,354	486,892
Gain on sublease of right-of-use assets	(511,455)	(599,180)
Gain from lease modification	(118,228)	(1,596,802)

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 nine-month periods ended September 30, 2024 and 2023, the Group's total cash outflow for leases was \$17,152,116 and \$13,877,953, respectively.

G. The Group's leases not yet commenced to which the lessee is committed are business premises for the lessees, and the lease liabilities undiscounted amount as of September 30, 2024, December 31, 2023 and September 30, 2023 was \$2,858,860, \$3,461,372 and \$3,346,806, 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 nine-month periods ended September 30, 2024 and 2023 are as follows:

	<u>For the three-month periods ended September 30,</u>	
	<u>2024</u>	<u>2023</u>
Rental income (Note)	<u>\$ 1,186,355</u>	<u>\$ 1,472,823</u>
Rental income arising from variable lease payments (Note)	<u>\$ 1,217,151</u>	<u>\$ 760,126</u>
	<u>For the nine-month periods ended September 30,</u>	
	<u>2024</u>	<u>2023</u>
Rental income (Note)	<u>\$ 3,498,282</u>	<u>\$ 3,078,697</u>
Rental income arising from variable lease payments (Note)	<u>\$ 3,215,761</u>	<u>\$ 2,186,987</u>

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

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

	<u>September 30, 2024</u>	<u>December 31, 2023</u>	<u>September 30, 2023</u>
Within next 1 year	\$ 4,171,112	\$ 4,329,446	\$ 4,090,723
Next 1~2 years	2,328,592	2,293,242	2,126,394
Next 2~3 years	1,472,271	1,468,474	1,273,211
Next 3~4 years	962,450	981,248	796,847
Next 4~5 years	833,794	841,594	654,266
Over next 5 years	5,041,169	5,595,702	3,652,183
	<u>\$ 14,809,388</u>	<u>\$ 15,509,706</u>	<u>\$ 12,593,624</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 nine-month period ended September 30, 2024</u>				
At January 1	\$22,844,909	\$ 8,231,370	\$ 751,084	\$31,827,363
Additions	-	25,280	960	26,240
Depreciation	-	(279,841)	(8,262)	(288,103)
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)	(9,544,192)	(2,571,679)	(486,494)	(12,602,365)
Net currency exchange differences	-	20,997	-	20,997
At September 30	<u>\$13,285,998</u>	<u>\$ 5,424,898</u>	<u>\$ 257,288</u>	<u>\$18,968,184</u>
<u>September 30, 2024</u>				
Cost	\$15,167,762	\$10,319,914	\$ 270,633	\$25,758,309
Accumulated depreciation	-	(4,847,003)	(13,345)	(4,860,348)
Accumulated impairment	(1,881,764)	(48,013)	-	(1,929,777)
	<u>\$13,285,998</u>	<u>\$ 5,424,898</u>	<u>\$ 257,288</u>	<u>\$18,968,184</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 nine-month period ended September 30, 2023</u>				
At January 1	\$15,546,703	\$ 6,595,600	\$ 775,791	\$22,918,094
Additions	-	45,559	86	45,645
Depreciation	-	(246,362)	(23,305)	(269,667)
Disposals — Cost	-	(13,276)	-	(13,276)
— Accumulated depreciation	-	12,911	-	12,911
Reversal of impairment loss	106	-	-	106
Reclassification (Note)	(975,564)	67,712	-	(907,852)
Acquired from business combinations	3,504,549	900,114	-	4,404,663
Net currency exchange differences	-	(1,903)	-	(1,903)
At September 30	<u>\$18,075,794</u>	<u>\$ 7,360,355</u>	<u>\$ 752,572</u>	<u>\$26,188,721</u>
<u>September 30, 2023</u>				
Cost	\$19,961,184	\$12,561,119	\$ 786,682	\$33,308,985
Accumulated depreciation	-	(5,152,417)	(34,110)	(5,186,527)
Accumulated impairment	(1,885,390)	(48,347)	-	(1,933,737)
	<u>\$18,075,794</u>	<u>\$ 7,360,355</u>	<u>\$ 752,572</u>	<u>\$26,188,721</u>

(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 September 30,</u>	
	<u>2024</u>	<u>2023</u>
Rental income from the lease of the investment property (Note)	<u>\$ 531,374</u>	<u>\$ 601,417</u>
Direct operating expenses arising from the investment property that generated income during the period	<u>\$ 108,038</u>	<u>\$ 211,870</u>
Direct operating expenses arising from the investment property that did not generate income during the period	<u>\$ 13,089</u>	<u>\$ 13,041</u>

	<u>For the nine-month periods ended September 30,</u>	
	<u>2024</u>	<u>2023</u>
Rental income from the lease of the investment property (Note)	<u>\$ 1,485,688</u>	<u>\$ 1,562,477</u>
Direct operating expenses arising from the investment property that generated income during the period	<u>\$ 618,973</u>	<u>\$ 588,334</u>
Direct operating expenses arising from the investment property that did not generate income during the period	<u>\$ 38,574</u>	<u>\$ 38,266</u>

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

- B. The fair value of the investment property held by the Group as of September 30, 2024, December 31, 2023 and September 30, 2023, ranged from \$34,675,004 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 September 30, 2024, December 31, 2023 and September 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 nine-month period ended September 30, 2024								
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	-	903	332,961	-	-	-	296	334,160
Amortization	(9,918)	(167,303)	(467,010)	-	(327,350)	(81,368)	(53,365)	(1,106,314)
Disposals	-	-	(111)	-	-	-	-	(111)
Transferred from prepayments for equipment	-	-	183	-	-	-	-	183
Impairment loss	-	(63)	-	-	-	-	-	(63)
Effect of combination entity changes	-	-	(10,207)	731,561	57,258	-	129,331	907,943
Net exchange differences	-	33,455	3,837	7,630	-	17,766	(393)	62,295
At September 30	<u>\$ 415,439</u>	<u>\$ 3,182,486</u>	<u>\$ 1,539,293</u>	<u>\$ 31,081,068</u>	<u>\$ 9,006,688</u>	<u>\$ 1,701,001</u>	<u>\$ 626,155</u>	<u>\$ 47,552,130</u>
For the nine-month period ended September 30, 2023								
At January 1	\$ 438,580	\$ 3,307,957	\$ 669,733	\$ 3,325,893	\$ 6,554,094	\$ 1,907,869	\$ 476,706	\$ 16,680,832
Additions	-	2,698	304,718	-	-	-	773	308,189
Amortization	(9,918)	(160,042)	(341,491)	-	(206,197)	(81,787)	(61,614)	(861,049)
Disposals	-	-	(117)	-	-	-	-	(117)
Acquired from business combinations	-	280,000	850,575	27,035,727	3,038,000	-	151,507	31,355,809
Net exchange differences	-	(44,864)	1,733	(12,778)	-	(27,799)	(1,555)	(85,263)
At September 30	<u>\$ 428,662</u>	<u>\$ 3,385,749</u>	<u>\$ 1,485,151</u>	<u>\$ 30,348,842</u>	<u>\$ 9,385,897</u>	<u>\$ 1,798,283</u>	<u>\$ 565,817</u>	<u>\$ 47,398,401</u>

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

	For the three-month periods ended September 30,	
	2024	2023
Operating costs	\$ 19,011	\$ 18,002
Selling expenses	39,919	53,406
General and administrative expenses	296,553	297,704
Research and development expenses	83	57
	<u>\$ 355,566</u>	<u>\$ 369,169</u>

	For the nine-month periods ended September 30,	
	2024	2023
Operating costs	\$ 55,553	\$ 52,015
Selling expenses	153,089	114,343
General and administrative expenses	897,446	694,524
Research and development expenses	226	167
	<u>\$ 1,106,314</u>	<u>\$ 861,049</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 September 30, 2024, December 31, 2023 and September 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 nine-month periods ended September 30, 2024 and 2023 (listed as "Other gains and losses"). Details of such gain (loss) are as follows:

	For the three-month periods ended September 30,			
	2024		2023	
Items	Recognized in profit or loss	Recognized in other comprehensive income	Recognized in profit or loss	Recognized in other comprehensive income
Gain on reversal :				
Property, plant and equipment	<u>\$ 27</u>	<u>\$ -</u>	<u>\$ 61</u>	<u>\$ -</u>

Items	For the nine-month periods ended September 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	(\$ 40)	\$ -	\$ 170	\$ -
Investment property	147	-	106	-
Intangible assets	(63)	-	-	-
	<u>\$ 44</u>	<u>\$ -</u>	<u>\$ 276</u>	<u>\$ -</u>

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

Segments	For the three-month periods ended September 30,			
	2024		2023	
	Recognized in profit or loss	Recognized in other comprehensive income	Recognized in profit or loss	Recognized in other comprehensive income
Foods business	\$ 27	\$ -	\$ 34	\$ -
Pharmaceuticals business	-	-	27	-
	<u>\$ 27</u>	<u>\$ -</u>	<u>\$ 61</u>	<u>\$ -</u>

Segments	For the nine-month periods ended September 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	\$ 53	\$ -	\$ 257	\$ -
Feeds business	(9)	-	(8)	-
Pharmaceuticals business	-	-	27	-
	<u>\$ 44</u>	<u>\$ -</u>	<u>\$ 276</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>September 30, 2024</u>	<u>December 31, 2023</u>	<u>September 30, 2023</u>	<u>Collateral</u>
Unsecured bank borrowings	\$ 36,275,568	\$ 31,925,773	\$ 45,709,415	None
Secured bank borrowings	<u>3,385,713</u>	<u>2,506,000</u>	<u>837,000</u>	(Note)
	<u>\$ 39,661,281</u>	<u>\$ 34,431,773</u>	<u>\$ 46,546,415</u>	
Interest rate range	<u>1.33%~6.93%</u>	<u>1.38%~8.95%</u>	<u>1.08%~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 nine-month periods ended September 30, 2024 and 2023, refer to Note 6(29), 'Finance costs'.

(16) Short-term notes and bills payable

	<u>September 30, 2024</u>	<u>December 31, 2023</u>	<u>September 30, 2023</u>	<u>Collateral</u>
Commercial papers payable	\$ 21,520,082	\$ 11,301,618	\$ 18,538,810	(Note)
Less: Unamortized discount	<u>(13,387)</u>	<u>(8,434)</u>	<u>(13,784)</u>	
	<u>\$ 21,506,695</u>	<u>\$ 11,293,184</u>	<u>\$ 18,525,026</u>	
Interest rate range	<u>1.72%~2.90%</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 nine-month periods ended September 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>September 30, 2024</u>	<u>December 31, 2023</u>	<u>September 30, 2023</u>
Receipts under custody at convenience stores	\$ 12,838,510	\$ 11,522,259	\$ 12,845,546
Accrued salaries and bonuses	12,920,585	12,192,591	12,417,917
Advertising and promotion expenses payable	9,662,135	5,262,815	6,059,282
Equipment and construction payable	3,001,785	3,812,202	2,579,936
Employees' compensation and remuneration for directors and supervisors	2,954,404	3,086,191	2,571,991
Others	<u>30,752,802</u>	<u>26,853,904</u>	<u>26,991,190</u>
	<u>\$ 72,130,221</u>	<u>\$ 62,729,962</u>	<u>\$ 63,465,862</u>

(18) Corporate bonds payable

	<u>September 30, 2024</u>	<u>December 31, 2023</u>	<u>September 30, 2023</u>	<u>Collateral</u>
Unsecured bonds payable	\$ 62,700,000	\$ 64,150,000	\$ 58,450,000	None
Less: Current portion of bonds payable	(7,825,000)	(8,025,000)	(6,900,000)	
	<u>\$ 54,875,000</u>	<u>\$ 56,125,000</u>	<u>\$ 51,550,000</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 nine-month periods ended September 30, 2024 and 2023, refer to Note 6(29), 'Finance costs'.

(19) Long-term borrowings

	<u>September 30, 2024</u>	<u>December 31, 2023</u>	<u>September 30, 2023</u>	<u>Collateral</u>
Unsecured bank borrowings	\$ 40,190,413	\$ 39,914,781	\$ 26,282,007	None
Secured bank borrowings	630,861	534,076	556,577	(Note)
Commercial papers payable	<u>5,000,000</u>	<u>2,000,000</u>	<u>2,000,000</u>	None
	45,821,274	42,448,857	28,838,584	
Less: Current portion of long-term borrowings	(563,205)	(1,461,467)	(624,437)	
Less: Unamortized discount	(314)	(423)	(1,256)	
	<u>\$ 45,257,755</u>	<u>\$ 40,986,967</u>	<u>\$ 28,212,891</u>	
Range of maturity dates	<u>6. 2025~7. 2034</u>	<u>1. 2024~6. 2033</u>	<u>11. 2023~9. 2033</u>	
Range of interest rates	<u>0.50%~5.90%</u>	<u>1.23%~6.18%</u>	<u>1.35%~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 nine-month periods ended September 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 \$59,053, \$62,976, \$175,426 and \$173,468 for the three-month and nine-month periods ended September 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 nine-month periods ended September 30, 2024 and 2023 were \$1,071,904, \$1,010,363, \$3,125,444 and \$2,803,004, 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 nine-month periods ended September 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 September 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 nine-month periods ended September 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	-	6,787	-	-	6,787
Payments of unpaid cash dividends from previous year transferred to capital reserve	-	-	-	(4,442)	(4,442)
September 30, 2024	<u>\$ 438,468</u>	<u>\$ 1,697,172</u>	<u>\$ 464,944</u>	<u>\$ 195,047</u>	<u>\$ 2,795,631</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	-	-	14,945	(134)	14,811
Transactions with non-controlling interests of subsidiaries	-	87,206	-	-	87,206
Payments of unpaid cash dividends from previous year transferred to capital reserve	-	-	-	(1,601)	(1,601)
September 30, 2023	<u>\$ 438,468</u>	<u>\$ 1,758,363</u>	<u>\$ 452,390</u>	<u>\$ 181,727</u>	<u>\$ 2,830,948</u>

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 nine-month periods ended September 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 nine-month periods ended September 30, 2024 and 2023, the aforementioned reversal of special reserve amounted to \$435 for both periods. As of September 30, 2024, the balance of special reserve that was set aside on initial application of IFRSs was \$3,896,507.
- E. The Company recognized dividends distributed to owner amounting to \$17,898,349 (\$3.15 (in dollars) per share as cash dividends) for the year ended December 31, 2022. On June 27, 2024, the shareholders during their meeting resolved the distribution of dividends from 2023 earnings 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 September 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

	For the nine-month period ended September 30, 2024		
	Currency translation difference	Unrealized gains or losses on valuation	Total
January 1, 2024	(\$ 6,538,783)	\$ 749,197	(\$ 5,789,586)
Currency translation differences			
– Group	4,096,221	–	4,096,221
– Associates	42,644	–	42,644
Valuation adjustment and reclassification			
– Group	–	39,766	39,766
– Associates	–	122,183	122,183
September 30, 2024	<u>(\$ 2,399,918)</u>	<u>\$ 911,146</u>	<u>(\$ 1,488,772)</u>
	For the nine-month period ended September 30, 2023		
	Currency translation difference	Unrealized gains or losses on valuation	Total
January 1, 2023	(\$ 4,691,759)	\$ 492,835	(\$ 4,198,924)
Currency translation differences			
– Group	2,105,786	–	2,105,786
– Associates	7,800	–	7,800
Valuation adjustment and reclassification			
– Group	–	(50,971)	(50,971)
– Associates	–	(28,005)	(28,005)
September 30, 2023	<u>(\$ 2,578,173)</u>	<u>\$ 413,859</u>	<u>(\$ 2,164,314)</u>

(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 September 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	\$ 52,332,545	\$ 53,008,633	\$ 42,072,362
— Over time	235,337	282,149	5,179,254
	<u>\$ 52,567,882</u>	<u>\$ 53,290,782</u>	<u>\$ 47,251,616</u>
	<u>Packaging and containers segments</u>	<u>Other segments</u>	<u>Total</u>
Timing of revenue recognition			
— At a point in time	\$ 7,279,356	\$ 17,838,770	\$ 172,531,666
— Over time	—	693,356	6,390,096
	<u>\$ 7,279,356</u>	<u>\$ 18,532,126</u>	<u>\$ 178,921,762</u>
	For the three-month period ended September 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	\$ 48,867,330	\$ 49,596,667	\$ 39,451,823
— Over time	220,228	254,471	4,987,879
	<u>\$ 49,087,558</u>	<u>\$ 49,851,138</u>	<u>\$ 44,439,702</u>
	<u>Packaging and containers segments</u>	<u>Other segments</u>	<u>Total</u>
Timing of revenue recognition			
— At a point in time	\$ 3,909,093	\$ 17,502,868	\$ 159,327,781
— Over time	—	255,937	5,718,515
	<u>\$ 3,909,093</u>	<u>\$ 17,758,805</u>	<u>\$ 165,046,296</u>

For the nine-month period ended September 30, 2024			
	Foods and feeds segments	Convenience stores segments	Circulation and distribution segments
Timing of revenue recognition			
— At a point in time	\$ 143,055,818	\$ 150,282,835	\$ 118,886,607
— Over time	<u>592,061</u>	<u>821,413</u>	<u>15,111,071</u>
	<u>\$ 143,647,879</u>	<u>\$ 151,104,248</u>	<u>\$ 133,997,678</u>
	Packaging and containers segments	Other segments	Total
Timing of revenue recognition			
— At a point in time	\$ 19,710,097	\$ 50,342,730	\$ 482,278,087
— Over time	—	<u>995,348</u>	<u>17,519,893</u>
	<u>\$ 19,710,097</u>	<u>\$ 51,338,078</u>	<u>\$ 499,797,980</u>
For the nine-month period ended September 30, 2023			
	Foods and feeds segments	Convenience stores segments	Circulation and distribution segments
Timing of revenue recognition			
— At a point in time	\$ 136,921,130	\$ 140,795,078	\$ 76,397,456
— Over time	<u>558,606</u>	<u>758,356</u>	<u>13,114,119</u>
	<u>\$ 137,479,736</u>	<u>\$ 141,553,434</u>	<u>\$ 89,511,575</u>
	Packaging and containers segments	Other segments	Total
Timing of revenue recognition			
— At a point in time	\$ 14,582,184	\$ 49,896,047	\$ 418,591,895
— Over time	—	<u>825,370</u>	<u>15,256,451</u>
	<u>\$ 14,582,184</u>	<u>\$ 50,721,417</u>	<u>\$ 433,848,346</u>

B. Contract liabilities:

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

	<u>September 30, 2024</u>	<u>December 31, 2023</u>	<u>September 30, 2023</u>	<u>January 1, 2023</u>
Advance receipts for gift certificates and gift cards	\$ 8,699,921	\$ 8,442,856	\$ 8,070,696	\$ 4,598,978
Advance receipts for sales of products	5,475,339	10,196,933	3,155,788	8,195,253
Customer loyalty programmes	2,483,475	2,383,078	2,412,062	1,223,582
Members' deposits	990,045	936,791	924,340	888,700
Franchise fee	583,332	497,445	487,710	441,384
Others	340,477	283,945	314,912	285,592
	<u>\$ 18,572,589</u>	<u>\$ 22,741,048</u>	<u>\$ 15,365,508</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 nine-month periods ended September 30, 2024 and 2023 were \$1,216,222, \$524,738, \$17,948,948 and \$12,498,829, respectively.

(26) Interest income

	<u>For the three-month periods ended September 30,</u>	
	<u>2024</u>	<u>2023</u>
Interest income from bank deposits	\$ 791,476	\$ 764,394
Interest income from financial assets measured at amortized cost	413,135	408,419
Interest income from financial assets at fair value through other comprehensive income	24,064	20,947
Other interest income	4,318	4,332
	<u>\$ 1,232,993</u>	<u>\$ 1,198,092</u>
	<u>For the nine-month periods ended September 30,</u>	
	<u>2024</u>	<u>2023</u>
Interest income from bank deposits	\$ 2,270,710	\$ 2,311,314
Interest income from financial assets measured at amortized cost	1,222,720	1,059,427
Interest income from financial assets at fair value through other comprehensive income	71,702	59,373
Other interest income	12,887	12,785
	<u>\$ 3,578,019</u>	<u>\$ 3,442,899</u>

(27) Other income

	<u>For the three-month periods ended September 30,</u>	
	<u>2024</u>	<u>2023</u>
Rental income	\$ 177,319	\$ 231,373
Dividend income	43,475	52,296
Government grants income	39,813	109,106
Other income	988,981	759,850
	<u>\$ 1,249,588</u>	<u>\$ 1,152,625</u>

	<u>For the nine-month periods ended September 30,</u>	
	<u>2024</u>	<u>2023</u>
Rental income	\$ 511,591	\$ 671,893
Dividend income	234,259	210,847
Government grants income	275,318	462,226
Gain recognized in bargain purchase transaction	44,619	-
Other income	3,031,799	2,345,029
	<u>\$ 4,097,586</u>	<u>\$ 3,689,995</u>

(28) Other gains and losses

	<u>For the three-month periods ended September 30,</u>	
	<u>2024</u>	<u>2023</u>
Loss on disposal of property, plant and equipment	(\$ 18,714)	(\$ 13,741)
Loss on disposal of investment property	-	(357)
Loss on disposal of intangible assets	(109)	(117)
Loss on disposal of financial assets at fair value through other comprehensive income - debt instrument	(12,780)	-
Gain from lease modification	25,170	34,365
Net currency exchange (loss) gain	(24,825)	38,339
Net gain on financial assets and liabilities at fair value through profit or loss	219,311	36,202
Gain on reversal of impairment loss on non-financial assets	27	61
Other losses	(450,351)	(780,283)
	<u>(\$ 262,271)</u>	<u>(\$ 685,531)</u>

	For the nine-month periods ended September 30,	
	2024	2023
Loss on disposal of property, plant and equipment	(\$ 34,119)	(\$ 9,972)
Gain (loss) on disposal of investment property	1,837	(365)
Loss on disposal of intangible assets	(111)	(117)
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	(40,388)	-
Gain from lease modification	118,228	1,596,802
Net currency exchange (loss) gain	(111,987)	163,258
Net gain on financial assets and liabilities at fair value through profit or loss	559,141	288,928
Gain on reversal of impairment loss on non-financial assets	44	276
Other losses	(1,334,627)	(1,509,596)
	<u>(\$ 468,917)</u>	<u>\$ 11,444,028</u>

(29) Finance costs

	For the three-month periods ended September 30,	
	2024	2023
Interest expense:		
Bank borrowings	\$ 620,328	\$ 572,133
Interest expense on lease liabilities	456,618	399,141
Less: Capitalization of qualifying assets	(7,406)	(2,153)
	<u>\$ 1,069,540</u>	<u>\$ 969,121</u>

	For the nine-month periods ended September 30,	
	2024	2023
Interest expense:		
Bank borrowings	\$ 1,785,940	\$ 1,561,378
Interest expense on lease liabilities	1,342,546	946,144
Less: Capitalization of qualifying assets	(9,445)	(2,493)
	<u>\$ 3,119,041</u>	<u>\$ 2,505,029</u>

(30) Expenses by nature

	For the three-month period ended September 30, 2024		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Employee benefit expenses	<u>\$ 6,130,831</u>	<u>\$ 15,199,750</u>	<u>\$ 21,330,581</u>
Depreciation charges on property, plant and equipment	<u>\$ 2,502,409</u>	<u>\$ 2,980,291</u>	<u>\$ 5,482,700</u>
Depreciation charges on right-of-use assets	<u>\$ 434,003</u>	<u>\$ 4,529,996</u>	<u>\$ 4,963,999</u>
Depreciation charges on investment property	<u>\$ -</u>	<u>\$ 45,301</u>	<u>\$ 45,301</u>
Amortization of intangible assets	<u>\$ 19,011</u>	<u>\$ 336,555</u>	<u>\$ 355,566</u>
	For the three-month period ended September 30, 2023		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Employee benefit expenses	<u>\$ 5,762,344</u>	<u>\$ 13,929,715</u>	<u>\$ 19,692,059</u>
Depreciation charges on property, plant and equipment	<u>\$ 2,418,804</u>	<u>\$ 2,774,710</u>	<u>\$ 5,193,514</u>
Depreciation charges on right-of-use assets	<u>\$ 375,196</u>	<u>\$ 4,349,402</u>	<u>\$ 4,724,598</u>
Depreciation charges on investment property	<u>\$ -</u>	<u>\$ 73,061</u>	<u>\$ 73,061</u>
Amortization of intangible assets	<u>\$ 18,002</u>	<u>\$ 351,167</u>	<u>\$ 369,169</u>
	For the nine-month period ended September 30, 2024		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Employee benefit expenses	<u>\$ 17,640,309</u>	<u>\$ 43,532,850</u>	<u>\$ 61,173,159</u>
Depreciation charges on property, plant and equipment	<u>\$ 7,456,080</u>	<u>\$ 8,618,342</u>	<u>\$ 16,074,422</u>
Depreciation charges on right-of-use assets	<u>\$ 1,265,550</u>	<u>\$ 13,304,154</u>	<u>\$ 14,569,704</u>
Depreciation charges on investment property	<u>\$ -</u>	<u>\$ 186,734</u>	<u>\$ 186,734</u>
Amortization of intangible assets	<u>\$ 55,553</u>	<u>\$ 1,050,761</u>	<u>\$ 1,106,314</u>

	For the nine-month period ended September 30, 2023		
	Operating cost	Operating expense	Total
Employee benefit expenses	\$ 16,703,078	\$ 37,139,243	\$ 53,842,321
Depreciation charges on property, plant and equipment	\$ 7,522,510	\$ 7,026,686	\$ 14,549,196
Depreciation charges on right-of-use assets	\$ 1,110,353	\$ 11,267,074	\$ 12,377,427
Depreciation charges on investment property	\$ -	\$ 188,793	\$ 188,793
Amortization of intangible assets	\$ 52,015	\$ 809,034	\$ 861,049

(31) Employee benefit expense

	For the three-month period ended September 30, 2024		
	Operating cost	Operating expense	Total
Wages and salaries	\$ 4,736,985	\$ 12,439,170	\$ 17,176,155
Labor and health insurance expenses	443,477	977,394	1,420,871
Pension costs	349,212	781,745	1,130,957
Other personnel expenses	601,157	1,001,441	1,602,598
	<u>\$ 6,130,831</u>	<u>\$ 15,199,750</u>	<u>\$ 21,330,581</u>

	For the three-month period ended September 30, 2023		
	Operating cost	Operating expense	Total
Wages and salaries	\$ 4,447,334	\$ 11,417,471	\$ 15,864,805
Labor and health insurance expenses	426,195	938,293	1,364,488
Pension costs	336,991	736,348	1,073,339
Other personnel expenses	551,824	837,603	1,389,427
	<u>\$ 5,762,344</u>	<u>\$ 13,929,715</u>	<u>\$ 19,692,059</u>

	For the nine-month period ended September 30, 2024		
	Operating cost	Operating expense	Total
Wages and salaries	\$ 13,581,922	\$ 35,700,393	\$ 49,282,315
Labor and health insurance expenses	1,322,491	2,949,042	4,271,533
Pension costs	1,038,145	2,262,725	3,300,870
Other personnel expenses	1,697,751	2,620,690	4,318,441
	<u>\$ 17,640,309</u>	<u>\$ 43,532,850</u>	<u>\$ 61,173,159</u>

	For the nine-month period ended September 30, 2023		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Wages and salaries	\$ 12,872,560	\$ 30,419,826	\$ 43,292,386
Labor and health insurance expenses	1,263,435	2,437,320	3,700,755
Pension costs	1,005,353	1,971,119	2,976,472
Other personnel expenses	1,561,730	2,310,978	3,872,708
	<u>\$ 16,703,078</u>	<u>\$ 37,139,243</u>	<u>\$ 53,842,321</u>

- A. A ratio of profit of the current year distributable, after covering accumulated losses, shall be distributed as employees' compensation and directors' remuneration. The ratio shall not be lower than 2% for employees' compensation and shall not be higher than 2% for directors' remuneration.
- B. For the three-month and nine-month periods ended September 30, 2024 and 2023, employees' compensation was accrued at \$540,034, \$482,577, \$1,510,355 and \$1,395,588, respectively, while directors' remuneration was accrued at \$97,471, \$94,161, \$280,560 and \$272,310, 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:

	<u>For the three-month periods ended September 30,</u>	
	<u>2024</u>	<u>2023</u>
Current income tax:		
Income tax incurred in current period	\$ 3,138,770	\$ 2,566,935
Under (over) provision of prior year's income tax payable	<u>2,334</u>	<u>(20,940)</u>
Total current income tax	<u>3,141,104</u>	<u>2,545,995</u>
Deferred income tax:		
Origination and reversal of temporary differences	<u>216,093</u>	<u>(54,810)</u>
Income tax expense	<u>\$ 3,357,197</u>	<u>\$ 2,491,185</u>

	<u>For the nine-month periods ended September 30,</u>	
	<u>2024</u>	<u>2023</u>
Current income tax:		
Income tax incurred in current period	\$ 9,654,320	\$ 7,405,550
Tax on unappropriated earnings	20,846	316,302
Over provision of prior year's income tax payable	<u>(24,845)</u>	<u>(128,597)</u>
Total current income tax	<u>9,650,321</u>	<u>7,593,255</u>
Deferred income tax:		
Origination and reversal of temporary differences	<u>(1,137,577)</u>	<u>7,896,542</u>
Income tax expense	<u>\$ 8,512,744</u>	<u>\$ 15,489,797</u>

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

	<u>For the three-month periods ended September 30,</u>	
	<u>2024</u>	<u>2023</u>
Changes in fair value of financial assets at fair value through other comprehensive income - equity instruments	<u>\$ 20,378</u>	<u>\$ 6,581</u>

	<u>For the nine-month periods ended September 30,</u>	
	<u>2024</u>	<u>2023</u>
Changes in fair value of financial assets at fair value through other comprehensive income - equity instruments	\$ 3,680	(\$ 14,557)

- 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 November 12, 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 September 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

	<u>For the three-month period ended September 30, 2024</u>		
	<u>Amount after tax</u>	<u>Weighted average number of shares outstanding (shares in thousands)</u>	<u>Earnings per share (in dollars)</u>
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 6,091,955	5,682,015	\$ 1.07
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 6,091,955	5,682,015	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	17,938	
Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares	\$ 6,091,955	5,699,953	\$ 1.07

For the three-month period ended September 30, 2023

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

For the nine-month period ended September 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	\$ 17,534,994	5,682,015	\$ 3.09
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 17,534,994	5,682,015	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	23,015	
Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares	\$ 17,534,994	5,705,030	\$ 3.07

	For the nine-month period ended September 30, 2023		
	<u>Amount after tax</u>	<u>Weighted average number of shares outstanding (shares in thousands)</u>	<u>Earnings per share (in dollars)</u>
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 16,774,091	5,682,015	\$ 2.95
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 16,774,091	5,682,015	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	—	26,318	
Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares	\$ 16,774,091	5,708,333	\$ 2.94

(34) Transactions with non-controlling interest

- A. During the nine-month periods ended September 30, 2024 and 2023, the Group acquired additional shares of the subsidiaries, Woongjin Foods Co., Ltd., etc., through negotiation or public market for a total cash consideration of \$135,749 and \$463,391, respectively. The carrying amounts of non-controlling interest at the acquisition dates were \$142,200 and \$524,475, respectively. This transaction resulted in a decrease in the non-controlling interest by \$142,200 and \$524,475 and an increase in the equity attributable to owners of the parent by \$6,451 and \$61,084 as of September 30, 2024 and 2023, respectively.
- B. During the nine-month period ended September 30, 2024 and 2023, the Group partially disposed some of its shares of the subsidiary, ScinoPharm Taiwan, Ltd., through public market for a total cash consideration of \$708 and \$55,753, respectively. The carrying amount of non-controlling interest at the disposal date were \$372 and \$29,631 in 2024 and 2023, respectively. This transaction resulted in an increase in the non-controlling interest by \$372 and \$29,631 and an increase in the equity attributable to owners of the parent by \$336 and \$26,122 as of September 30, 2024 and 2023, respectively.

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

	<u>For the nine-month periods ended September 30,</u>	
	<u>2024</u>	<u>2023</u>
Acquisition of non-controlling interest:		
Carrying amount of non-controlling interest acquired	\$ 142,200	\$ 524,475
Consideration paid for acquisition of non-controlling interest	(135,749)	(463,391)
Disposal of non-controlling interest:		
Carrying amount of non-controlling interest disposed	(372)	(29,631)
Consideration received from disposal of non-controlling interest	<u>708</u>	<u>55,753</u>
Capital reserve - difference between proceeds and carrying amount from acquisition or disposal of subsidiaries	<u>\$ 6,787</u>	<u>\$ 87,206</u>

(35) Supplemental cash flow information

A. Investing activities with partial cash flows:

	<u>For the nine-month periods ended September 30,</u>	
	<u>2024</u>	<u>2023</u>
(a) Acquisition of property, plant and equipment	\$ 21,010,008	\$ 16,416,874
Add: Beginning balance of other payables	3,812,202	3,861,505
Less: Ending balance of other payables	(3,001,785)	(2,579,936)
Capitalization of interest	(9,445)	(2,493)
Cash paid for acquisition of property, plant and equipment	<u>\$ 21,810,980</u>	<u>\$ 17,695,950</u>
(b) Acquisition of investment property	\$ 26,240	\$ 45,645
Less: Ending balance of accounts payable (listed as 'Lease liabilities - current and Lease liabilities - non-current)	<u>(960)</u>	<u>-</u>
Cash paid for acquisition of investment property	<u>\$ 25,280</u>	<u>\$ 45,645</u>

	<u>For the nine-month periods ended September 30,</u>	
	<u>2024</u>	<u>2023</u>
(c) Acquisition of right-of-use assets	\$ -	\$ -
Add: Beginning balance of land payable (listed as 'Other payables')	<u>-</u>	<u>750,372</u>
Cash paid for acquisition of right-of-use assets	<u>\$ -</u>	<u>\$ 750,372</u>
(d) Proceeds from disposal of property, plant and equipment	\$ 459,765	\$ 1,260,202
Less: Ending balance of accounts receivable (listed as 'Other receivables')	<u>(370)</u>	<u>(163,550)</u>
Cash received from disposal of property, plant and equipment	<u>\$ 459,395</u>	<u>\$ 1,096,652</u>
(e) Proceeds from disposal of right-of-use assets	\$ 9,454	\$ 1,854,547
Less: Ending balance of accounts receivable (listed as 'Other receivables')	<u>-</u>	<u>(351,593)</u>
Cash received from disposal of right-of-use assets	<u>\$ 9,454</u>	<u>\$ 1,502,954</u>

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

	<u>For the nine-month periods ended September 30,</u>	
	<u>2024</u>	<u>2023</u>
(a) Write-off of allowance for doubtful accounts	<u>\$ 56,440</u>	<u>\$ 19,580</u>
(b) Financial assets at fair value through profit or loss - non - current reclassified to financial assets at fair value through profit or loss - current	<u>\$ -</u>	<u>\$ 153,996</u>
(c) Financial assets at amortized cost - non- current reclassified to financial assets at amortized cost - current	<u>\$ 12,289,159</u>	<u>\$ 983,586</u>
(d) Property, plant and equipment reclassified to inventory	<u>\$ 481,884</u>	<u>\$ 486,378</u>
(e) Property, plant and equipment reclassified to investment property	<u>\$ 52,466</u>	<u>\$ 130,634</u>
(f) Right-of-use assets reclassified to property, plant and equipment	<u>\$ 5,513</u>	<u>\$ 350</u>
(g) Investment property reclassified to right-of-use assets	<u>\$ 486,494</u>	<u>\$ -</u>

	For the nine-month periods ended September 30,	
	2024	2023
(h) Investment property reclassified to property, plant and equipment	\$ 12,168,337	\$ 1,099,488
(i) Prepayments for equipment reclassified to property, plant and equipment	\$ 1,483,887	\$ 1,507,637
(j) Prepayments for equipment reclassified to investment property	\$ -	\$ 61,002
(k) Prepayments for equipment reclassified to intangible assets	\$ 183	\$ -

C. 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

D. Relevant information on the Group acquiring the subsidiary's equity interest by using its held financial assets at fair value through profit or loss - current as consideration and the merger, please refer to Note 6(36) for details.

(36) Business combinations

A. On September 19, 2024, the Group converted its held financial assets (shown as 'financial assets at fair value through profit or loss-current'), which was the consideration of the conversion, into 80% equity interest of Yahoo! Taiwan Holdings Limited amounting to USD 25,000 thousand, and obtained control over the entity. The settlement of the related equity interest had been completed.

(a) The following table summarizes the consideration paid for Yahoo! Taiwan Holdings Limited 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>September 19, 2024</u>
Acquisition consideration converted from bonds	\$ 798,375
Fair value of the non-controlling interest	<u>159,875</u>
	<u>958,250</u>
Fair value of the identifiable assets acquired and liabilities assumed	
Cash and cash equivalents	829,127
Other current assets	852,806
Other non-current assets	581,970
Other current liabilities	(1,839,784)
Other non-current liabilities	(<u>208,802</u>)
Total identifiable net assets	<u>215,317</u>
Goodwill	<u>\$ 742,933</u>

- (b) Certain items are recognized at the initial estimated value currently as the assessment of the abovementioned fair value is still in process. The allocation of relevant purchase consideration will be completed within a year.
- (c) The operating revenue included in the consolidated statement of comprehensive income for the nine-month period ended September 30, 2024 since September 19, 2024 contributed by Yahoo! Taiwan Holdings Limited was \$209,997. Yahoo! Taiwan Holdings Limited also contributed profit before income tax of \$19,336 over the same period. Had Yahoo! Taiwan Holdings Limited been included in the consolidated financial statements from January 1, 2024, the consolidated statement of comprehensive income would show operating revenue of \$501,120,188 and profit before income tax of \$34,904,194.
- B. 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	(192,055)
Total identifiable net assets	<u>696,621</u>
Gain recognized in bargain purchase transaction (listed as “Other income”)	(\$ <u>44,619</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 nine-month period ended September 30, 2024 since June 11, 2024 contributed by Kuan-Chan Enterprises Corp. and its subsidiaries was \$598,361. Kuan-Chan Enterprises Corp. and its subsidiaries also contributed profit before income tax of \$34,270 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 \$499,949,465 and consolidated profit before income tax of \$35,505,030.
- C. 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.

D. 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	5,024,508	10,213,511	(1,450,000)	3,233,365	(14,046,983)	479,489	3,453,890
Additions and revaluations of other non-cash items	-	-	-	-	22,784,280	-	22,784,280
Decrease in other non-cash items	-	-	-	-	(2,869,546)	-	(2,869,546)
Effect of combination entity changes	205,000	-	-	133,195	(802,101)	18,126	(445,780)
Impact of changes in foreign exchange rate	-	-	-	5,857	497,871	-	503,728
Changes in other non-cash items	-	-	-	109	-	-	109
Balance at September 30, 2024	<u>\$ 39,661,281</u>	<u>\$ 21,506,695</u>	<u>\$ 62,700,000</u>	<u>\$ 45,820,960</u>	<u>\$ 122,642,479</u>	<u>\$ 7,899,850</u>	<u>\$ 300,231,265</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	13,222,065	11,153,288	7,400,000	4,648,164	(11,525,348)	822,753	25,720,922
Additions and revaluations of other non-cash items	-	-	-	-	17,155,895	-	17,155,895
Decrease in other non-cash items	-	-	-	-	(1,725,125)	-	(1,725,125)
Effect of combination entity changes	61,243	-	-	42,778	24,030,967	362,509	24,497,497
Impact of changes in foreign exchange rate	-	-	-	9,796	125,716	-	135,512
Balance at September 30, 2023	<u>\$ 46,546,415</u>	<u>\$ 18,525,026</u>	<u>\$ 58,450,000</u>	<u>\$ 28,837,328</u>	<u>\$ 116,564,044</u>	<u>\$ 7,926,627</u>	<u>\$ 276,849,440</u>

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)
Guan 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 September 30,	
	2024	2023
Sales of goods:		
— Associates	\$ 2,076,008	\$ 2,250,874
Sales of services:		
— Associates	17,047	15,698
	<u>\$ 2,093,055</u>	<u>\$ 2,266,572</u>

	For the nine-month periods ended September 30,	
	2024	2023
Sales of goods:		
— Associates	\$ 6,124,920	\$ 7,205,809
Sales of services:		
— Associates	59,709	58,499
	<u>\$ 6,184,629</u>	<u>\$ 7,264,308</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 September 30,	
	2024	2023
Purchases of goods:		
— Associates	<u>\$ 2,165,625</u>	<u>\$ 2,507,022</u>

	For the nine-month periods ended September 30,	
	2024	2023
Purchases of goods:		
— Associates	<u>\$ 5,952,091</u>	<u>\$ 5,364,663</u>

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

	September 30, 2024	December 31, 2023	September 30, 2023
Associates	<u>\$ 772,907</u>	<u>\$ 828,130</u>	<u>\$ 991,077</u>

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

	September 30, 2024	December 31, 2023	September 30, 2023
Associates	<u>\$ 406,408</u>	<u>\$ 428,565</u>	<u>\$ 435,543</u>

E. Notes and accounts payable

	September 30, 2024	December 31, 2023	September 30, 2023
Associates	<u>\$ 1,308,894</u>	<u>\$ 1,053,195</u>	<u>\$ 1,237,898</u>

F. Property transactions

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

	For the three-month periods ended September 30,	
	2024	2023
Associates	\$ <u>485,621</u>	\$ <u>456,798</u>
	For the nine-month periods ended September 30,	
	2024	2023
Associates	\$ <u>1,849,102</u>	\$ <u>1,840,516</u>

(b) Acquisition of intangible assets:

	For the three-month periods ended September 30,	
	2024	2023
Associates	\$ <u>14,424</u>	\$ <u>19,705</u>
	For the nine-month periods ended September 30,	
	2024	2023
Associates	\$ <u>45,644</u>	\$ <u>43,609</u>

(c) Disposal of property, plant and equipment:

	For the three-month periods ended September 30,	
	2024	
	Proceeds from disposal	Gain or loss on disposal
Associates	\$ <u>548</u>	\$ <u>462</u>
	For the nine-month periods ended September 30,	
	2024	
	Proceeds from disposal	Gain or loss on disposal
Associates	\$ <u>548</u>	\$ <u>462</u>

The Group has no disposal of property, plant and equipment for the three-month and nine-month periods ended September 30, 2023.

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 September 30,	
	2024	2023
Associates	\$ 27,097	\$ –
Other related parties	–	–
	\$ <u>27,097</u>	\$ <u>–</u>

	For the nine-month periods ended September 30,	
	2024	2023
Associates	\$ 1,533,421	\$ 189,187
Other related parties	–	6,880
	<u>\$ 1,533,421</u>	<u>\$ 196,067</u>

(c) Lease liabilities:

	September 30, 2024	December 31, 2023	September 30, 2023
Associates	\$ 2,017,056	\$ 570,647	\$ 596,885
Other related parties	91,017	94,649	90,625
	<u>\$ 2,108,073</u>	<u>\$ 665,296</u>	<u>\$ 687,510</u>

H. Loans to related parties

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

	September 30, 2024	December 31, 2023	September 30, 2023
Associates	<u>\$ 313,789</u>	<u>\$ 308,037</u>	<u>\$ 316,844</u>

(b) Interest income:

	For the three-month periods ended September 30,	
	2024	2023
Associates	<u>\$ 4,318</u>	<u>\$ 4,332</u>

	For the nine-month periods ended September 30,	
	2024	2023
Associates	<u>\$ 12,887</u>	<u>\$ 12,785</u>

I. Endorsements and guarantees provided to related parties

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

(3) Key management compensation

	For the three-month periods ended September 30,	
	2024	2023
Salaries and other short-term employee benefits	\$ 114,120	\$ 109,728
Service allowance	7,139	7,538
Directors’ remuneration and employees’ compensation	165,881	162,178
	<u>\$ 287,140</u>	<u>\$ 279,444</u>

	For the nine-month periods ended September 30,	
	2024	2023
Salaries and other short-term employee benefits	\$ 332,720	\$ 342,452
Service allowance	22,158	21,872
Directors’ remuneration and employees’ compensation	478,492	461,890
Post-employment benefits	2,250	–
	<u>\$ 835,620</u>	<u>\$ 826,214</u>

8. PLEGDED ASSETS

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

<u>Assets pledged</u>	<u>September 30, 2024</u>	<u>December 31, 2023</u>	<u>September 30, 2023</u>	<u>Purpose of collateral</u>
Demand deposits and time deposits (Note 1)	\$ 219,784	\$ 221,365	\$ 170,401	Performance guarantees and bank borrowings
Notes receivable	74,579	14,838	-	Bank borrowings
Financial assets at fair value through other comprehensive income - non-current	381,425	-	-	Bank borrowings
Investments accounted for under equity method	1,139,091	1,146,278	1,132,526	Bank borrowings
Land (Note 2)	9,616,547	9,426,620	9,419,855	Performance guarantees, bank borrowings and notes and bills payable
Buildings-net (Note 2)	6,199,113	6,152,229	6,201,509	Performance guarantees, bank borrowings and notes and bills payable
Transportation equipment-net (Note 3)	703,372	726,612	738,760	Bank borrowings
Construction in progress (Note 3)	26,253	-	-	Performance guarantees
Guarantee deposits paid	37,006	1,509,443	48,440	Performance guarantees
	<u>\$ 18,397,170</u>	<u>\$ 19,197,385</u>	<u>\$ 17,711,491</u>	

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

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

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

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED CONTRACT COMMITMENTS

(1) As of September 30, 2024, December 31, 2023 and September 30, 2023, the remaining balance due for construction in progress and prepayments for equipment was \$12,530,742, \$13,775,679, and \$15,085,661, respectively.

(2) As of September 30, 2024, December 31, 2023 and September 30, 2023, the unused letters of credit amounted to \$1,558,529, \$1,442,097, and \$1,755,366, respectively.

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

(4) In July 2000, President Chain Store Corp. signed a perpetual technical cooperation contract ("the Contract") with Southland Corporation. The terms of the Contract are as follows:

A. The Company guarantees that President Chain Store Corp. will fulfill all payments or other obligations due under the Contract to Southland Corporation.

- B. Without the written approval of Southland Corporation in advance, the Company may not sell, transfer, or pledge the ownership or the assets of President Chain Store Corp.
 - C. The Company should maintain no less than 40% ownership of President Chain Store Corp.
- (5) Uni-President Development Corp. signed a “Build-Operate-Transfer Contract for the Construction, Development and Operation of a Mass Rapid Transit (MRT) Station” with the Taipei City Government in August 2004. The main contents of the contract are as follows:
- A. The contract includes the construction, development, and operation of an MRT Station including all auxiliary structures and facilities.
 - B. The Taipei City Government shall provide the right of use for the land located in Shin-Yi District Lot No. 3 to carry out the contract.
 - C. The development and operation period 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.
- (6) 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.

- (7) Ton Yi Industrial Corp., has entered into a loan agreement with KGI Bank in 2022. Based on the agreement, Ton Yi Industrial Corp. is required to meet certain consolidated financial ratios as follows: debt-to-equity ratio $\left[\frac{\text{Total liability less cash and cash equivalents}}{\text{consolidated tangible shareholders' equity}} \right]$ of 180% or less, interest coverage ratio of over 200%, and consolidated tangible stockholders' equity of not less than \$15,000,000. Under the terms of the loan agreement, if any of the financial ratios or regulations above had been violated, Ton Yi Industrial Corp. shall improve it within four months after the issuance of financial reports. Otherwise, the banks have the right to demand Ton Yi Industrial Corp. to pay off the loan balance immediately.
- (8) The subsidiary, Fujian Ton Yi Tinplate Co., Ltd. (the "Fujian Ton Yi Tinplate"), a subsidiary of the Group, has entered into a loan agreement with Xiamen Bank in 2024. In accordance with the agreement, Fujian Ton Yi Tinplate has to maintain the following financial ratios and terms: the net debt-to-equity ratio $\left[\frac{\text{Total interest-bearing liability less loans to associates}}{\text{shareholders' equity}} \right]$ of less than 60% and review of the cumulative net profit for the most recent four quarters' financial statements, if the cumulative net loss is less than RMB 50 million, the credit line will be RMB 100 million; if the cumulative net loss is more than RMB 50 million but less than RMB 100 million, the credit line will be RMB 80 million; if the cumulative net loss is more than RMB 100 million, the credit line will be RMB 50 million. Under the terms of the loan agreement, if any of the financial covenants were not met, Fujian Ton Yi Tinplate has to pay off the loan within the current quarter to meet the aforementioned financial ratios and terms.
- (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

- (1) On October 23, 2024, the Board of Directors of the Company resolved to subscribe 61,694,120 private placement common stocks of PChome Online Inc. in accordance with the Directions for Public Companies Conducting Securities.
- (2) The subsidiary, President Chain Store Corp., was authorized by the Board of Directors on October 31, 2024 to sign a construction contract with the related party, Ta Chen Construction & Engineering Corp. The total estimated transaction price of the contract is \$10,361,000.

12. OTHERS

(1) Capital management

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

(2) Financial instruments

A. Financial instruments by category

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

B. Financial risk management policies

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

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

C. Significant financial risks and degrees of financial risks

(a) Market risk

Foreign exchange risk

i. The Group operates internationally and is exposed to foreign exchange risk arising from various currency exposures, primarily with the USD. Foreign exchange risk arises from future commercial transactions, recognized assets and liabilities and net investments in foreign operations.

ii. Management has set up a policy to require group companies to manage their foreign exchange risk against their functional currency. The group companies are required to hedge their entire foreign exchange risk exposure with the Group treasury. To manage their foreign exchange risk arising from future commercial transactions and recognized assets and liabilities, entities in the Group use forward foreign exchange contracts. However, hedge accounting is not applied as transactions did not meet all criteria of hedge accounting.

iii. The Group has certain investments in foreign operations, whose net assets are exposed to foreign currency translation risk.

iv. The Group's businesses involve some non-functional currency operations (the Company's and certain subsidiaries' functional currency: NTD; other certain subsidiaries' functional currency: USD, CNY and HKD. The information on assets and liabilities denominated in foreign currencies whose values would be materially affected by the exchange rate fluctuations is as follows:

	September 30, 2024		
	<u>Foreign currency amount (in thousands)</u>	<u>Exchange rate (Note 1)</u>	<u>Book value (Note 2)</u>
(foreign currency: functional currency)			
<u>Financial assets</u>			
<u>Monetary items</u>			
USD : NTD	\$ 113,413	31.65	\$ 3,589,521
USD : CNY	8,867	7.02	280,641
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD : NTD	36,423	31.65	1,152,788
USD : CNY	1,296	7.02	41,018
	December 31, 2023		
	<u>Foreign currency amount (in thousands)</u>	<u>Exchange rate (Note 1)</u>	<u>Book value (Note 2)</u>
(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

	September 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	\$ 53,418	32.27	\$ 1,723,799
USD : CNY	7,357	7.30	237,410
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD : NTD	24,049	32.27	776,061
USD : CNY	6,699	7.30	216,177

(Note 1) Foreign currency vs. Functional currency.

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

- v. Total exchange (loss) gain, including realized and unrealized arising from significant foreign exchange variation on the monetary items held by the Group for the three-month and nine-month periods ended September 30, 2024 and 2023 amounted to (\$24,825), \$38,339, (\$111,987) and \$163,258, respectively.
- vi. Foreign exchange risk with respect to USD arises from the exchange gain or loss resulting from foreign currency translation of cash and cash equivalents, accounts receivable, other receivables, borrowings, accounts payable and other payables denominated in USD. As of September 30, 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 nine-month periods ended September 30, 2024 and 2023 would increase/decrease by \$121,837 and \$47,387, respectively. Foreign exchange risk with respect to USD: CNY primarily arises from the exchange gain or loss resulting from foreign currency translation of cash and cash equivalents, accounts receivable, accounts payable and borrowings denominated in USD. If the USD: CNY exchange rate appreciates/depreciates by 5%, with all other factors remaining constant, the Group's profit would increase/decrease by \$11,981 and \$1,062 for the nine-month periods ended September 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 \$52,847 and \$50,721 for the nine-month periods ended September 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 \$89,689 and \$87,943, 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 \$50,475 and \$47,986 for the nine-month periods ended September 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 nine-month periods ended September 30,	
	2024	2023
January 1	\$ 442,454	\$ 401,412
Expected credit losses	30,301	47,510
Write-offs	(56,440)	(19,580)
Collection of write-offs	22,814	1,894
Effect of foreign exchange	8,508	3,494
September 30	<u>\$ 447,637</u>	<u>\$ 434,730</u>

- vi. The following indicators are used to determine whether the credit impairment of debt instruments has occurred:
 - (i) It becomes probable that the issuer will enter bankruptcy or other financial reorganization due to their financial difficulties;
 - (ii) The disappearance of an active market for that financial asset because of financial difficulties;
 - (iii) Default or delinquency in interest or principal repayments;
 - (iv) Adverse changes in national or regional economic conditions that are expected to cause a default.
- vii. No credit impairment of debt instruments has occurred for the nine-month periods ended September 30, 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 September 30, 2024, December 31, 2023 and September 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.

September 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	\$39,661,281	\$ -	\$ -	\$ -
Short-term notes and bills payable	21,506,695	-	-	-
Notes payable (including related parties)	1,227,453	-	-	-
Accounts payable (including related parties)	64,680,272	-	-	-
Other payables	72,130,221	-	-	-
Lease liabilities (current and non-current)	20,684,851	20,209,788	79,316,375	29,939,900
Bonds payable (including current portion) (Note 1)	8,488,340	11,680,195	36,616,665	8,835,550
Long-term borrowings (including current portion) (Note 1)	1,266,559	37,204,660	7,358,654	1,160,289
Guarantee deposits received (including current portion) (Note 1) (Note 2)	648,448	4,471,646	1,580,734	2,165,012

<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

<u>September 30, 2023</u>	<u>Less than 1 year</u>	<u>Between 1 and 2 years</u>	<u>Between 2 and 5 years</u>	<u>More than 5 years</u>
Non-derivative financial liabilities				
Short-term borrowings	\$46,546,415	\$ -	\$ -	\$ -
Short-term notes and bills payable	18,525,026	-	-	-
Notes payable (including related parties)	2,319,401	-	-	-
Accounts payable (including related parties)	65,374,698	-	-	-
Other payables	63,465,862	-	-	-
Lease liabilities (current and non-current)	19,478,471	19,000,105	76,610,060	18,953,606
Bonds payable (including current portion) (Note 1)	7,440,170	8,305,350	40,054,800	4,813,200
Long-term borrowings (including current portion) (Note 1)	1,044,794	8,381,149	20,406,057	-
Guarantee deposits received (including current portion) (Note 1) (Note 2)	1,501,395	3,544,188	819,593	2,861,175

(Note 1) Including principal and interest.

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

<u>September 30, 2024</u>	<u>Less than 1 year</u>	<u>Between 1 and 2 years</u>	<u>Between 2 and 5 years</u>	<u>More than 5 years</u>
Derivative financial liabilities				
Forward foreign exchange contracts	\$ 5,282	\$ -	\$ -	\$ -
<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>
Derivative financial liabilities				
Forward foreign exchange contracts	\$ 3,250	\$ -	\$ -	\$ -

September 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	\$ 1,271	\$ -	\$ -	\$ -

(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>September 30, 2024</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Assets				
<u>Recurring fair value</u>				
<u>measurements</u>				
Financial assets at fair value through profit or loss:				
Forward foreign exchange contracts	\$ -	\$ 1,974	\$ -	\$ 1,974
Equity securities	928,059	-	1,714,275	2,642,334
Beneficiary certificates	4,477,891	-	6,062,601	10,540,492
Structured notes	-	-	<u>9,578,795</u>	<u>9,578,795</u>
	<u>5,405,950</u>	<u>1,974</u>	<u>17,355,671</u>	<u>22,763,595</u>
Financial assets at fair value through other comprehensive income:				
Equity securities	3,427,907	-	1,056,525	4,484,432
Beneficiary certificates	-	-	<u>500,692</u>	<u>500,692</u>
	<u>3,427,907</u>	<u>-</u>	<u>1,557,217</u>	<u>4,985,124</u>
	<u>\$ 8,833,857</u>	<u>\$ 1,974</u>	<u>\$18,912,888</u>	<u>\$27,748,719</u>
Liabilities				
<u>Recurring fair value</u>				
<u>measurements</u>				
Financial liabilities at fair value through profit or loss:				
Forward foreign exchange contracts	\$ -	\$ 5,282	\$ -	\$ 5,282

<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</u>				
<u>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</u>				
<u>measurements</u>				
Financial liabilities at fair value through profit or loss:				
Forward foreign exchange contracts	\$ -	\$ 3,250	\$ -	\$ 3,250

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

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 nine-month periods ended September 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 nine-month periods ended September 30, 2024 and 2023:

	Equity	Debt	Beneficiary	Structured	Total
For the nine-month period ended September 30, 2024	securities	securities	certificates	notes	
Balance at January 1	\$ 2,765,487	\$ -	\$ 6,365,226	\$ 7,000,227	\$ 16,130,940
Acquisitions	345,377	811,250	572,081	5,862,216	7,590,924
Disposals	(416,264)	-	(704,983)	(3,607,518)	(4,728,765)
Gains recognized in profit or loss	73,409	-	91,400	24,817	189,626
Gains recognized in other comprehensive income or loss	4,591	-	46,273	-	50,864
Transfer to Level 1	(45,000)	-	-	-	(45,000)
Effects of business combinations	-	(798,375)	-	-	(798,375)
Net currency exchange difference	43,200	(12,875)	193,296	299,053	522,674
Balance at September 30	<u>\$ 2,770,800</u>	<u>\$ -</u>	<u>\$ 6,563,293</u>	<u>\$ 9,578,795</u>	<u>\$ 18,912,888</u>
	Equity	Debt	Beneficiary	Structured	Total
For the nine-month period ended September 30, 2023	securities	securities	certificates	notes	
Balance at January 1	\$ 2,730,797	\$ -	\$ 5,964,444	\$ 4,530,018	\$ 13,225,259
Acquisitions	339,001	-	620,128	2,210,882	3,170,011
Disposals	(302,981)	-	(135,928)	-	(438,909)
Gains (losses) recognized in profit or loss	53,736	-	(232,760)	67,907	(111,117)
Losses recognized in other comprehensive income or loss	(42,251)	-	(10,988)	-	(53,239)
Net currency exchange difference	61,553	-	300,740	(30,391)	331,902
Balance at September 30	<u>\$ 2,839,855</u>	<u>\$ -</u>	<u>\$ 6,505,636</u>	<u>\$ 6,778,416</u>	<u>\$ 16,123,907</u>

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

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

	Fair value			Valuation technique	Significant unobservable input	Range (weighted average)			Relationship of input to fair value
	September 30, 2024	December 31, 2023	September 30, 2023			September 30, 2024	December 31, 2023	September 30, 2023	
Non-derivative equity instrument:									
Unlisted shares	\$ 2,770,800	\$ 2,765,487	\$ 2,839,855	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	6,563,293	6,365,226	6,505,636	Net asset value	Not applicable				Not applicable
Structured notes	9,578,795	7,000,227	6,778,416	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

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

		For the nine-month periods ended September 30,								
		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%	\$ 14,086	(\$ 14,086)	\$ —	\$ —	\$ 10,430	(\$ 10,430)	\$ —	\$ —

13. SUPPLEMENTARY DISCLOSURES

According to the current regulatory requirements, the Group is only required to disclose the information for the nine-month period ended September 30, 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 nine-month period ended September 30, 2024					
	<u>Feeds</u>	<u>Foods</u>	<u>General Investments</u>	<u>Convenience Stores</u>	<u>Circulation</u>	<u>Distribution</u>
Revenue from external customers	\$13,628,316	\$130,019,563	\$ -	\$ 151,104,248	\$132,899,452	\$ 1,098,226
Revenue from internal customers	<u>1,447,789</u>	<u>33,388,461</u>	<u>-</u>	<u>6,140,495</u>	<u>3,030,599</u>	<u>14,993,521</u>
Segment revenue	<u>\$15,076,105</u>	<u>\$163,408,024</u>	<u>\$ -</u>	<u>\$ 157,244,743</u>	<u>\$135,930,051</u>	<u>\$ 16,091,747</u>
Segment income	<u>\$ 463,697</u>	<u>\$ 11,218,065</u>	<u>(\$ 195,371)</u>	<u>\$ 5,614,134</u>	<u>\$ 4,030,982</u>	<u>\$ 970,206</u>
Segment assets	<u>\$13,298,002</u>	<u>\$ 99,290,049</u>	<u>\$ 29,792,705</u>	<u>\$ 127,421,794</u>	<u>\$164,734,317</u>	<u>\$ 35,821,988</u>
	For the nine-month period ended September 30, 2024					
	<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	\$19,710,097	\$ 2,992,785	\$ 2,369,808	\$ 45,975,485	\$ -	\$ 499,797,980
Revenue from internal customers	<u>21,709,840</u>	<u>512,009</u>	<u>337,563</u>	<u>27,208,351</u>	<u>(108,768,628)</u>	<u>-</u>
Segment revenue	<u>\$41,419,937</u>	<u>\$ 3,504,794</u>	<u>\$ 2,707,371</u>	<u>\$ 73,183,836</u>	<u>(\$108,768,628)</u>	<u>\$ 499,797,980</u>
Segment income	<u>\$ 2,103,496</u>	<u>\$ 308,375</u>	<u>\$ 262,843</u>	<u>\$ 2,357,258</u>	<u>\$ 1,657,554</u>	<u>\$ 28,791,239</u>
Segment assets	<u>\$36,249,068</u>	<u>\$ 22,201,100</u>	<u>\$ 11,806,921</u>	<u>\$ 99,172,387</u>		<u>\$ 639,788,331</u>

For the nine-month period ended September 30, 2023

	<u>Feeds</u>	<u>Foods</u>	<u>General Investments</u>	<u>Convenience Stores</u>	<u>Circulation</u>	<u>Distribution</u>
Revenue from external customers	\$14,833,126	\$122,646,610	\$ –	\$ 141,553,434	\$ 88,505,064	\$ 1,006,511
Revenue from internal customers	1,357,026	31,011,288	–	6,391,008	2,737,059	14,354,002
Segment revenue	<u>\$16,190,152</u>	<u>\$153,657,898</u>	<u>\$ –</u>	<u>\$ 147,944,442</u>	<u>\$ 91,242,123</u>	<u>\$ 15,360,513</u>
Segment income	<u>\$ 664,830</u>	<u>\$ 7,753,981</u>	<u>(\$ 161,879)</u>	<u>\$ 5,428,229</u>	<u>\$ 3,481,594</u>	<u>\$ 933,469</u>
Segment assets	<u>\$13,234,233</u>	<u>\$ 91,120,345</u>	<u>\$ 28,561,824</u>	<u>\$ 116,811,254</u>	<u>\$154,930,461</u>	<u>\$ 36,396,028</u>

For the nine-month period ended September 30, 2023

	<u>Packaging and Containers</u>	<u>Leisure Business Development</u>	<u>Pharmaceuticals</u>	<u>Others</u>	<u>Adjustment and Elimination</u>	<u>Consolidated</u>
Revenue from external customers	\$14,582,184	\$ 2,781,770	\$ 2,062,919	\$ 45,876,728	\$ –	\$ 433,848,346
Revenue from internal customers	21,107,385	658,558	425,067	24,090,182	(102,131,575)	–
Segment revenue	<u>\$35,689,569</u>	<u>\$ 3,440,328</u>	<u>\$ 2,487,986</u>	<u>\$ 69,966,910</u>	<u>(\$102,131,575)</u>	<u>\$ 433,848,346</u>
Segment income	<u>\$ 1,281,963</u>	<u>\$ 380,458</u>	<u>\$ 145,819</u>	<u>\$ 2,605,429</u>	<u>\$ 1,605,364</u>	<u>\$ 24,119,257</u>
Segment assets	<u>\$34,063,991</u>	<u>\$ 21,750,024</u>	<u>\$ 11,595,309</u>	<u>\$ 89,647,187</u>		<u>\$ 598,110,656</u>

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 nine-month period ended September 30, 2024 accounted for 20% and 26% of the feeds segment and 22% and 18% of the foods segment, respectively. Revenue from external customers and segment income for the nine-month period ended September 30, 2023 accounted for 19% and 8% of the feeds segment and 22% and 17% of the foods segment, respectively.

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

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

	<u>For the nine-month periods ended September 30,</u>	
	<u>2024</u>	<u>2023</u>
Income of reportable segments	\$ 24,776,427	\$ 19,908,464
Income of other operating segments	2,357,258	2,605,429
Elimination of intersegment transactions	1,657,554	1,605,364
Interest income	3,578,019	3,442,899
Other income	4,097,586	3,689,995
Other gains and losses	(468,917)	11,444,028
Finance costs	(3,119,041)	(2,505,029)
Investment income	<u>2,600,975</u>	<u>2,008,523</u>
Income before income tax	<u>\$ 35,479,861</u>	<u>\$ 42,199,673</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:

	<u>September 30, 2024</u>	<u>September 30, 2023</u>
Assets of reportable segments	\$ 540,615,944	\$ 508,463,469
Assets of other operating segments	99,172,387	89,647,187
Investments accounted for under equity method	29,426,465	27,485,734
Unallocated items	<u>35,703,844</u>	<u>39,337,593</u>
Total assets	<u>\$ 704,918,640</u>	<u>\$ 664,933,983</u>

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Loans to others

For the nine-month period ended September 30, 2024

Table 1

Expressed in thousands of NTD

Number	Financing Company	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 17)	Actual amount drawn down	Interest rate	Nature for financing (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts		Assets pledged	Loan limit per entity	Maximum amount available for loan	Note
												Item	Value				
1	Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	Other receivables	Y	\$ 6,490,000	\$ 6,330,000	\$ 1,236,566	—	2	\$ -	Additional operating capital	\$ -	—	\$ -	\$ 151,238,507	\$ 151,238,507	(Note 2)
1	Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	Other receivables	Y	6,490,000	6,330,000	21,839	—	2	-	Additional operating capital	-	—	-	151,238,507	151,238,507	(Note 2)
1	Cayman President Holdings Ltd.	Kai Yu (BVI) Investment Co., Ltd.	Other receivables	Y	6,490,000	6,330,000	-	—	2	-	Additional operating capital	-	—	-	151,238,507	151,238,507	(Note 2)
1	Cayman President Holdings Ltd.	Yahoo! Taiwan Holdings Ltd.	Other receivables	Y	791,250	791,250	791,250	—	2	-	Additional operating capital	-	—	-	30,247,701	30,247,701	(Note 2)
1	Cayman President Holdings Ltd.	Uni-President Assets Holdings Ltd.	Other receivables	Y	649,000	633,000	-	—	2	-	Additional operating capital	-	—	-	151,238,507	151,238,507	(Note 2)
1	Cayman President Holdings Ltd.	Uni-President (Singapore) Pte. Ltd.	Other receivables	Y	649,000	633,000	-	—	2	-	Additional operating capital	-	—	-	151,238,507	151,238,507	(Note 2)
2	Kai Yu Investment Co., Ltd.	Uni-President Express Corp.	Other receivables	Y	1,200,000	800,000	572,500	2.22~2.26	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	-	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	-	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.	Tung Ho Development Corp.	Other receivables	Y	300,000	200,000	100,000	2.09~2.23	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	2.22~2.26	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	2.22~2.25	2	-	Additional operating capital	-	—	-	5,693,130	5,693,130	(Note 3)
3	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)
3	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)

Number	Financing Company	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 17)	Actual amount drawn down	Interest rate	Nature for financing (Note 1)	Total transaction amount	Reason for financing	Allowance for			Loan limit per entity	Maximum amount available for loan	Note
												doubtful accounts	Assets pledged Item	Value			
4	Tung Lo Development Co., Ltd.	Uni-President Express Corp.	Other receivables	Y	\$ 100,000	\$ 100,000	\$ 100,000	2	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 589,873	\$ 589,873	(Note 3)
5	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)
5	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)
6	Ton Yu Investment Inc.	President Property Corp.	Other receivables	Y	150,000	150,000	127,000	1.84~1.89	2	-	Additional operating capital	-	-	-	264,122	264,122	(Note 7)
6	Ton Yu Investment Inc.	President Life Sciences Co., Ltd.	Other receivables	Y	60,000	60,000	56,800	1.74~1.89	2	-	Additional operating capital	-	-	-	264,122	264,122	(Note 7)
7	President Fair Development Corp.	President Being Corp.	Other receivables	Y	300,000	300,000	-	1.89	2	-	Additional operating capital	-	-	-	4,421,390	4,421,390	(Note 3)
7	President Fair Development Corp.	Tone Sang Construction Corp.	Other receivables	Y	300,000	300,000	-	1.89	2	-	Additional operating capital	-	-	-	4,421,390	4,421,390	(Note 3)
7	President Fair Development Corp.	President Century Corp.	Other receivables	Y	133,000	133,000	-	1.89~2.03	2	-	Additional operating capital	-	-	-	4,421,390	4,421,390	(Note 3)
8	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)
9	Presco Netmarketing Inc.	Tone Sang Construction Corp.	Other receivables	Y	200,000	-	-	-	2	-	Additional operating capital	-	-	-	263,423	263,423	(Note 3)
10	President Pharmaceutical Corp.	President Being Corp.	Other receivables	Y	48,000	48,000	-	1.46~1.76	2	-	Additional operating capital	-	-	-	304,528	304,528	(Note 14)
11	Shanghai President Logistic Co., Ltd.	President Chain Store (Zhejiang) Ltd.	Other receivables	Y	45,094	45,094	-	-	2	-	Investment and Additional	-	-	-	280,330	280,330	(Note 14)
12	President Chain Store (Taizhou) Ltd.	President Chain Store (Zhejiang) Ltd.	Other receivables	Y	45,094	45,094	-	-	2	-	Investment and Additional	-	-	-	201,641	201,641	(Note 14)
13	President Chain Store (Shanghai) Ltd.	President Chain Store (Zhejiang) Ltd.	Other receivables	Y	45,094	-	-	-	2	-	Investment and Additional operating capital	-	-	-	50,000	358,320	(Note 16)
14	Daeyoung Foods Co., Ltd.	The Joen Water Co., Ltd.	Other receivables	Y	204,629	204,629	204,629	4.60	2	-	Capital expenditure	-	-	-	270,427	270,427	(Note 2)
15	Uni-President China Holdings Ltd.	Uni-President Asia Holdings Ltd.	Other receivables	Y	649,000	633,000	-	-	2	-	Additional operating capital	-	-	-	6,034,625	24,138,500	(Note 9)
15	Uni-President China Holdings Ltd.	Beijing President Enterprises Drinks Co., Ltd.	Other receivables	Y	324,500	316,500	-	-	2	-	Additional operating capital	-	-	-	6,034,625	24,138,500	(Note 9)
15	Uni-President China Holdings Ltd.	Chengdu President Enterprises Food Co., Ltd.	Other receivables	Y	324,500	316,500	-	-	2	-	Additional operating capital	-	-	-	6,034,625	24,138,500	(Note 9)

Number	Financing Company	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 17)	Actual amount		Interest rate	Nature for financing (Note 1)	Total transaction amount	Reason for financing	Allowance for			Loan limit per entity	Maximum amount available for loan	Note	
							drawn down						doubtful accounts	Assets pledged Item	Value				
15	Uni-President China Holdings Ltd.	Zhengzhou President Enterprises Co., Ltd.	Other receivables	Y	\$ 324,500	\$ 316,500	\$ -	-	-	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ -	6,034,625	\$ 24,138,500	(Note 9)
15	Uni-President China Holdings Ltd.	Guangzhou President Enterprises Co., Ltd.	Other receivables	Y	324,500	316,500	-	-	-	2	-	Additional operating capital	-	-	-	-	6,034,625	24,138,500	(Note 9)
15	Uni-President China Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	Other receivables	Y	56,788	55,388	-	-	-	2	-	Additional operating capital	-	-	-	-	6,034,625	24,138,500	(Note 9)
16	Kai Yu (BVI) Investment Co., Ltd.	Cayman President Holdings Ltd.	Other receivables	Y	6,490,000	6,330,000	-	-	-	2	-	Additional operating capital	-	-	-	-	26,725,285	26,725,285	(Note 10)
16	Kai Yu (BVI) Investment Co., Ltd.	Uni-President Southeast Asia Holdings Ltd.	Other receivables	Y	3,245,000	3,165,000	-	-	-	2	-	Additional operating capital	-	-	-	-	26,725,285	26,725,285	(Note 10)
16	Kai Yu (BVI) Investment Co., Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	Other receivables	Y	3,245,000	3,165,000	-	-	-	2	-	Additional operating capital	-	-	-	-	26,725,285	26,725,285	(Note 10)
16	Kai Yu (BVI) Investment Co., Ltd.	Uni-President Assets Holdings Ltd.	Other receivables	Y	649,000	633,000	-	-	-	2	-	Additional operating capital	-	-	-	-	26,725,285	26,725,285	(Note 10)
16	Kai Yu (BVI) Investment Co., Ltd.	Uni-President (Singapore) Pte. Ltd.	Other receivables	Y	649,000	633,000	-	-	-	2	-	Additional operating capital	-	-	-	-	26,725,285	26,725,285	(Note 10)
17	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	-	-	-	-	481,427	481,427	(Note 6)
17	Tait Marketing & Distribution Co., Ltd.	President Professional Baseball Team Corp.	Other receivables	Y	30,000	-	-	1.77	-	2	-	Additional operating capital	-	-	-	-	481,427	481,427	(Note 6)
18	Chengdu Ton Yi Industrial Packing Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	293,110	293,110	293,110	3.02~3.32	-	2	-	Additional operating capital	-	-	-	-	452,564	452,564	(Note 12)
19	Ton Yi (China) Investment Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	946,970	811,689	676,407	3.02~3.32	-	2	-	Additional operating capital	-	-	-	-	2,745,584	5,491,167	(Note 12)
19	Ton Yi (China) Investment Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	766,595	608,767	563,673	3.02~3.32	-	2	-	Additional operating capital	-	-	-	-	13,727,918	13,727,918	(Note 12)
19	Ton Yi (China) Investment Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	315,657	225,469	90,188	3.12~3.32	-	2	-	Additional operating capital	-	-	-	-	13,727,918	13,727,918	(Note 12)
19	Ton Yi (China) Investment Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	Other receivables	Y	135,281	135,281	-	3.12	-	2	-	Additional operating capital	-	-	-	-	13,727,918	13,727,918	(Note 12)
19	Ton Yi (China) Investment Co., Ltd.	Tian Jin Ton Yi Industrial Co., Ltd.	Other receivables	Y	135,281	135,281	-	-	-	2	-	Additional operating capital	-	-	-	-	13,727,918	13,727,918	(Note 12)
19	Ton Yi (China) Investment Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	135,281	135,281	-	-	-	2	-	Additional operating capital	-	-	-	-	13,727,918	13,727,918	(Note 12)
19	Ton Yi (China) Investment Co., Ltd.	Sichuan Ton Yi Industrial Co., Ltd.	Other receivables	Y	135,281	135,281	-	-	-	2	-	Additional operating capital	-	-	-	-	13,727,918	13,727,918	(Note 12)

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							drawn down						doubtful accounts	Assets pledged Item	Value			
19	Ton Yi (China) Investment Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	Other receivables	Y	\$ 135,281	\$ 135,281	\$ -	-	-	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 13,727,918	\$ 13,727,918	(Note 12)
19	Ton Yi (China) Investment Co., Ltd.	Zhanjiang Ton Yi Industrial Co., Ltd.	Other receivables	Y	135,281	135,281	-	-	-	2	-	Additional operating capital	-	-	-	13,727,918	13,727,918	(Note 12)
19	Ton Yi (China) Investment Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	135,281	135,281	-	-	-	2	-	Additional operating capital	-	-	-	13,727,918	13,727,918	(Note 12)
19	Ton Yi (China) Investment Co., Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	Other receivables	Y	135,281	135,281	-	-	-	2	-	Additional operating capital	-	-	-	13,727,918	13,727,918	(Note 12)
19	Ton Yi (China) Investment Co., Ltd.	Wuxi Ton Yi Daiwa Industrial Co., Ltd.	Other receivables	Y	90,188	90,188	-	3.12	-	2	-	Additional operating capital	-	-	-	2,745,584	5,491,167	(Note 12)
20	Taizhou Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	248,016	248,016	248,016	3.12~3.22	-	2	-	Additional operating capital	-	-	-	360,603	721,206	(Note 12)
20	Taizhou Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	270,563	180,375	180,375	3.12~3.32	-	2	-	Additional operating capital	-	-	-	1,803,016	1,803,016	(Note 12)
20	Taizhou Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	135,281	135,281	36,075	2.52	-	2	-	Additional operating capital	-	-	-	1,803,016	1,803,016	(Note 12)
20	Taizhou Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Daiwa Industrial Co., Ltd.	Other receivables	Y	180,375	67,641	67,641	3.02~3.32	-	2	-	Additional operating capital	-	-	-	360,603	721,206	(Note 12)
21	Zhangzhou Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	135,281	135,281	-	2.52~2.62	-	2	-	Additional operating capital	-	-	-	2,104,645	2,104,645	(Note 12)
21	Zhangzhou Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	135,281	135,281	135,281	3.12	-	2	-	Additional operating capital	-	-	-	420,929	841,858	(Note 12)
22	Kunshan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	360,751	225,469	225,469	3.02~3.32	-	2	-	Additional operating capital	-	-	-	1,126,806	1,126,806	(Note 12)
22	Kunshan Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	135,281	135,281	135,281	3.12~3.32	-	2	-	Additional operating capital	-	-	-	225,361	450,722	(Note 12)
22	Kunshan Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	135,281	135,281	-	2.62	-	2	-	Additional operating capital	-	-	-	1,126,806	1,126,806	(Note 12)
23	Beijing Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	202,922	135,281	135,281	3.12	-	2	-	Additional operating capital	-	-	-	213,007	426,013	(Note 12)
23	Beijing Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	135,281	135,281	-	-	-	2	-	Additional operating capital	-	-	-	1,065,034	1,065,034	(Note 12)
23	Beijing Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	112,735	112,735	112,735	3.12	-	2	-	Additional operating capital	-	-	-	1,065,034	1,065,034	(Note 12)
23	Beijing Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	293,110	90,188	90,188	3.02~3.22	-	2	-	Additional operating capital	-	-	-	1,065,034	1,065,034	(Note 12)

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							drawn down						doubtful accounts	Assets pledged Item	Value			
23	Beijing Ton Yi Industrial Co., Ltd.	Tian Jin Ton Yi Industrial Co., Ltd.	Other receivables	Y	\$ 90,188	\$ -	\$ -	3.22	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 1,065,034	\$ 1,065,034	(Note 12)	
24	Tian Jin Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	135,281	135,281	-	-	2	-	Additional operating capital	-	-	-	445,511	445,511	(Note 12)	
25	Huizhou Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	135,281	135,281	-	-	2	-	Additional operating capital	-	-	-	1,417,846	1,417,846	(Note 12)	
26	Chengdu Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	135,281	135,281	-	-	2	-	Additional operating capital	-	-	-	1,570,960	1,570,960	(Note 12)	
27	Sichuan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	225,469	225,469	157,828	3.12	2	-	Additional operating capital	-	-	-	1,427,092	1,427,092	(Note 12)	
27	Sichuan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Daiwa Industrial Co., Ltd.	Other receivables	Y	180,375	180,375	180,375	3.12~3.32	2	-	Additional operating capital	-	-	-	285,418	570,837	(Note 12)	
27	Sichuan Ton Yi Industrial Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	Other receivables	Y	405,844	135,281	135,281	3.12~3.32	2	-	Additional operating capital	-	-	-	1,427,092	1,427,092	(Note 12)	
27	Sichuan Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	135,281	135,281	9,019	2.52~2.62	2	-	Additional operating capital	-	-	-	1,427,092	1,427,092	(Note 12)	
27	Sichuan Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	67,641	-	-	3.12	2	-	Additional operating capital	-	-	-	285,418	570,837	(Note 12)	
28	Zhanjiang Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	496,032	428,391	338,204	3.02~3.32	2	-	Additional operating capital	-	-	-	988,840	988,840	(Note 12)	
28	Zhanjiang Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	135,281	135,281	-	2.52~2.62	2	-	Additional operating capital	-	-	-	988,840	988,840	(Note 12)	
29	Jiangsu Ton Yi Tinplate Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	405,844	270,563	270,563	3.02~3.32	2	-	Additional operating capital	-	-	-	439,821	879,642	(Note 12)	
29	Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Ton Yi Daiwa Industrial Co., Ltd.	Other receivables	Y	202,922	180,375	180,375	3.12	2	-	Additional operating capital	-	-	-	439,821	879,642	(Note 12)	
29	Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	157,828	157,828	157,828	3.12~3.32	2	-	Additional operating capital	-	-	-	439,821	879,642	(Note 12)	
30	Wuhan President Packaging Ind. Corp.	ShangHai President Packaging Ind., Corp.	Other receivables	Y	45,094	45,094	-	3.25	2	-	Additional operating capital	-	-	-	188,389	188,389	(Note 3)	
31	Changsha President Packaging Ind. Corp.	ShangHai President Packaging Ind., Corp.	Other receivables	Y	27,056	27,056	-	3.25	2	-	Additional operating capital	-	-	-	33,426	33,426	(Note 3)	
32	Uni-President Enterprises (China) Investment Corp.	Uni-President China Holdings Ltd.	Other receivables	Y	4,509,382	4,509,382	3,156,567	2.80~3.00	2	-	Additional operating capital	-	-	-	61,148,520	61,148,520	(Note 2)	
32	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (TianJin) Co., Ltd	Other receivables	Y	2,254,691	2,254,691	982,688	2.80~3.00	2	-	Additional operating capital	-	-	-	61,148,520	61,148,520	(Note 2)	

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32	Uni-President Enterprises (China) Investment Corp.	President Trading (Kunshan) Co., Ltd.	Other receivables	Y	\$ 2,254,691	\$ 2,254,691	\$ 397,639		2.80~3.00	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 61,148,520	\$ 61,148,520	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Beijing President Enterprises Drinks Co., Ltd.	Other receivables	Y	2,254,691	2,254,691	523,431		2.80~3.00	2	-	Additional operating capital	-	-	-	61,148,520	61,148,520	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Uni-President Shanghai Managment Consulting Co., Ltd.	Other receivables	Y	2,029,222	2,029,222	957,915		2.80~3.00	2	-	Additional operating capital	-	-	-	61,148,520	61,148,520	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Shijiazhuang President Enterprises Co., Ltd.	Other receivables	Y	2,029,222	2,029,222	349,069		2.80~3.00	2	-	Additional operating capital	-	-	-	61,148,520	61,148,520	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Shanxi President Enterprises Co., Ltd.	Other receivables	Y	1,803,753	1,803,753	891,896		2.80~3.00	2	-	Additional operating capital	-	-	-	61,148,520	61,148,520	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	President Enterprises (Inner Mongolia) Co., Ltd.	Other receivables	Y	1,352,815	1,352,815	556,468		2.80~3.00	2	-	Additional operating capital	-	-	-	61,148,520	61,148,520	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Chengdu President Enterprises Food Co., Ltd.	Other receivables	Y	1,352,815	1,352,815	-		2.80~3.00	2	-	Additional operating capital	-	-	-	61,148,520	61,148,520	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Jiangsu President Enterprises Co., Ltd.	Other receivables	Y	1,352,815	1,352,815	225,007		2.80~3.00	2	-	Additional operating capital	-	-	-	61,148,520	61,148,520	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Hutubi) Tomato Products Technology Co., Ltd.	Other receivables	Y	1,352,815	1,352,815	204,912		2.80~3.00	2	-	Additional operating capital	-	-	-	61,148,520	61,148,520	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Other receivables	Y	1,352,815	1,352,815	144,662		2.80~3.00	2	-	Additional operating capital	-	-	-	61,148,520	61,148,520	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Other receivables	Y	1,127,346	1,127,346	169,066		2.80~3.00	2	-	Additional operating capital	-	-	-	61,148,520	61,148,520	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Shaanxi President Enterprises Co., Ltd.	Other receivables	Y	1,127,346	1,127,346	-		2.80~3.00	2	-	Additional operating capital	-	-	-	61,148,520	61,148,520	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Baiyin President Enterprises Co., Ltd.	Other receivables	Y	901,876	901,876	641,125		2.80~3.00	2	-	Additional operating capital	-	-	-	61,148,520	61,148,520	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Harbin President Enterprises Co., Ltd.	Other receivables	Y	901,876	901,876	610,426		2.80~3.00	2	-	Additional operating capital	-	-	-	61,148,520	61,148,520	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Changchun President Enterprises Co., Ltd.	Other receivables	Y	901,876	901,876	253,251		2.80~3.00	2	-	Additional operating capital	-	-	-	61,148,520	61,148,520	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Xuzhou President Enterprises Co., Ltd.	Other receivables	Y	901,876	901,876	-		2.80~3.00	2	-	Additional operating capital	-	-	-	61,148,520	61,148,520	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Kunshan President Enterprises Food Co., Ltd.	Other receivables	Y	901,876	901,876	-		2.80~3.00	2	-	Additional operating capital	-	-	-	61,148,520	61,148,520	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Zhengzhou President Enterprises Co., Ltd.	Other receivables	Y	450,938	450,938	-		2.80~3.00	2	-	Additional operating capital	-	-	-	61,148,520	61,148,520	(Note 2)

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32	Uni-President Enterprises (China) Investment Corp.	Wuhan President Enterprises Food Co., Ltd.	Other receivables	Y	\$ 450,938	\$ 450,938	\$ -	2.80~3.00	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 61,148,520	\$ 61,148,520	(Note 2)	
32	Uni-President Enterprises (China) Investment Corp.	Hangzhou President Enterprises Co., Ltd.	Other receivables	Y	450,938	450,938	-	2.80~3.00	2	-	Additional operating capital	-	-	-	61,148,520	61,148,520	(Note 2)	
32	Uni-President Enterprises (China) Investment Corp.	President (Shanghai) Trading Co., Ltd.	Other receivables	Y	450,938	450,938	-	2.80~3.00	2	-	Additional operating capital	-	-	-	61,148,520	61,148,520	(Note 2)	
32	Uni-President Enterprises (China) Investment Corp.	Guangzhou President Enterprises Co., Ltd.	Other receivables	Y	360,751	360,751	206,454	2.80~3.00	2	-	Additional operating capital	-	-	-	61,148,520	61,148,520	(Note 2)	
32	Uni-President Enterprises (China) Investment Corp.	Fuzhou President Enterprises Co., Ltd.	Other receivables	Y	360,751	360,751	-	2.80~3.00	2	-	Additional operating capital	-	-	-	61,148,520	61,148,520	(Note 2)	
32	Uni-President Enterprises (China) Investment Corp.	Xinjiang President Enterprises Food Co., Ltd.	Other receivables	Y	270,563	270,563	41,291	2.80~3.00	2	-	Additional operating capital	-	-	-	61,148,520	61,148,520	(Note 2)	
32	Uni-President Enterprises (China) Investment Corp.	Kunming President Enterprises Food Co., Ltd.	Other receivables	Y	270,563	270,563	-	2.80~3.00	2	-	Additional operating capital	-	-	-	61,148,520	61,148,520	(Note 2)	
32	Uni-President Enterprises (China) Investment Corp.	Hefei President Enterprises Co., Ltd.	Other receivables	Y	270,563	270,563	-	2.80~3.00	2	-	Additional operating capital	-	-	-	61,148,520	61,148,520	(Note 2)	
32	Uni-President Enterprises (China) Investment Corp.	Changsha President Enterprises Co., Ltd.	Other receivables	Y	270,563	270,563	-	2.80~3.00	2	-	Additional operating capital	-	-	-	61,148,520	61,148,520	(Note 2)	
32	Uni-President Enterprises (China) Investment Corp.	Henan President Enterprises Co., Ltd.	Other receivables	Y	270,563	270,563	-	2.80~3.00	2	-	Additional operating capital	-	-	-	61,148,520	61,148,520	(Note 2)	
32	Uni-President Enterprises (China) Investment Corp.	Shenyang President Enterprises Co., Ltd.	Other receivables	Y	270,563	270,563	-	2.80~3.00	2	-	Additional operating capital	-	-	-	61,148,520	61,148,520	(Note 2)	
32	Uni-President Enterprises (China) Investment Corp.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	270,563	270,563	-	2.80~3.00	2	-	Additional operating capital	-	-	-	61,148,520	61,148,520	(Note 2)	
32	Uni-President Enterprises (China) Investment Corp.	Ningxia President Enterprises Co., Ltd.	Other receivables	Y	270,563	270,563	-	2.80~3.00	2	-	Additional operating capital	-	-	-	61,148,520	61,148,520	(Note 2)	
32	Uni-President Enterprises (China) Investment Corp.	Bama President Mineral Water Co., Ltd.	Other receivables	Y	225,469	225,469	145,643	2.80~3.00	2	-	Additional operating capital	-	-	-	61,148,520	61,148,520	(Note 2)	
32	Uni-President Enterprises (China) Investment Corp.	Uni-President Shanghai Pearly Century Co., Ltd.	Other receivables	Y	225,469	225,469	132,166	2.80~3.00	2	-	Additional operating capital	-	-	-	61,148,520	61,148,520	(Note 2)	
32	Uni-President Enterprises (China) Investment Corp.	Wuxue President Mineral Water Co., Ltd.	Other receivables	Y	180,375	180,375	-	2.80~3.00	2	-	Additional operating capital	-	-	-	61,148,520	61,148,520	(Note 2)	
32	Uni-President Enterprises (China) Investment Corp.	Nanchang President Enterprises Co., Ltd.	Other receivables	Y	90,188	90,188	-	2.80~3.00	2	-	Additional operating capital	-	-	-	61,148,520	61,148,520	(Note 2)	
32	Uni-President Enterprises (China) Investment Corp.	President (Kunshan) Real Estate Development Co., Ltd.	Other receivables	Y	90,188	90,188	-	2.80~3.00	2	-	Additional operating capital	-	-	-	61,148,520	61,148,520	(Note 2)	

Number	Financing Company	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 17)	Actual amount		Interest rate	Nature for financing (Note 1)	Total transaction amount	Reason for financing	Allowance for			Loan limit per entity	Maximum amount available for loan	Note
							drawn down						doubtful accounts	Assets pledged Item	Value			
32	Uni-President Enterprises (China) Investment Corp.	Hainan President Enterprises Co., Ltd.	Other receivables	Y	\$ 90,188	\$ 90,188	\$ -	2.80~3.00	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 61,148,520	\$ 61,148,520	(Note 2)	
32	Uni-President Enterprises (China) Investment Corp.	Akesu President Enterprises Co., Ltd.	Other receivables	Y	90,188	90,188	-	2.80~3.00	2	-	Additional operating capital	-	-	-	61,148,520	61,148,520	(Note 2)	
32	Uni-President Enterprises (China) Investment Corp.	Guiyang President Enterprises Co., Ltd.	Other receivables	Y	90,188	90,188	-	2.80~3.00	2	-	Additional operating capital	-	-	-	61,148,520	61,148,520	(Note 2)	
32	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Shanghai) Co., Ltd.	Other receivables	Y	90,188	90,188	-	2.80~3.00	2	-	Additional operating capital	-	-	-	61,148,520	61,148,520	(Note 2)	
32	Uni-President Enterprises (China) Investment Corp.	Chongqing President Enterprises Co., Ltd.	Other receivables	Y	90,188	90,188	-	2.80~3.00	2	-	Additional operating capital	-	-	-	61,148,520	61,148,520	(Note 2)	
32	Uni-President Enterprises (China) Investment Corp.	President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Other receivables	Y	90,188	90,188	-	2.80~3.00	2	-	Additional operating capital	-	-	-	61,148,520	61,148,520	(Note 2)	
32	Uni-President Enterprises (China) Investment Corp.	Taizhou President Enterprises Co., Ltd.	Other receivables	Y	90,188	90,188	-	2.80~3.00	2	-	Additional operating capital	-	-	-	61,148,520	61,148,520	(Note 2)	
32	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Kunshan) Food Technology Co., Ltd.	Other receivables	Y	90,188	90,188	-	2.80~3.00	2	-	Additional operating capital	-	-	-	61,148,520	61,148,520	(Note 2)	
32	Uni-President Enterprises (China) Investment Corp.	Yantai Tongli Beverage Industries Co., Ltd.	Other receivables	Y	90,188	90,188	-	2.80~3.00	2	-	Additional operating capital	-	-	-	61,148,520	61,148,520	(Note 2)	
32	Uni-President Enterprises (China) Investment Corp.	Nanning President Enterprises Co., Ltd.	Other receivables	Y	45,094	45,094	-	2.80~3.00	2	-	Additional operating capital	-	-	-	61,148,520	61,148,520	(Note 2)	
32	Uni-President Enterprises (China) Investment Corp.	Zhanjiang President Enterprises Co., Ltd.	Other receivables	Y	45,094	45,094	-	2.80~3.00	2	-	Additional operating capital	-	-	-	61,148,520	61,148,520	(Note 2)	
33	Uni-President (Vietnam) Co., Ltd.	Uni-President Vietnam Aquatic Breeding Co., Ltd.	Other receivables	Y	387,237	386,478	180,743	2.84~4.36	2	-	Additional operating capital	-	-	-	1,030,609	10,358,674	(Note 2)	
33	Uni-President (Vietnam) Co., Ltd.	Tribeco Binh Duong Co., Ltd.	Other receivables	Y	258,158	257,652	-	2.84~4.36	2	-	Additional operating capital	-	-	-	1,030,609	10,358,674	(Note 2)	
33	Uni-President (Vietnam) Co., Ltd.	North Tribeco Co., Ltd.	Other receivables	Y	258,158	257,652	-	2.84~4.36	2	-	Additional operating capital	-	-	-	1,030,609	10,358,674	(Note 2)	
34	Uni-President (Philippines) Corp.	Uni-President Land Corp.	Long-term notes and accounts receivable	Y	316,255	313,789	313,789	5.50	2	-	Investment	-	-	-	339,802	339,802	(Note 2)	
35	Zhongshan President Enterprises Co., Ltd.	Zhangzhou President Biotech Co., Ltd.	Other receivables	Y	811,689	811,689	721,501	3.11	2	-	Additional operating capital	-	-	-	2,534,968	2,534,968	(Note 15)	
35	Zhongshan President Enterprises Co., Ltd.	President Chain Store (Zhejiang) Ltd.	Other receivables	Y	202,922	202,922	67,641	3.11	2	-	Additional operating capital	-	-	-	506,994	506,994	(Note 15)	
36	Shanghai Songjiang President Enterprises Co., Ltd.	President Chain Store (Shanghai) Ltd.	Other receivables	Y	117,244	117,244	-	3.11	2	-	Additional operating capital	-	-	-	134,284	134,284	(Note 2)	

Number	Financing Company	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 17)	Actual amount drawn down	Interest rate	Nature for financing (Note 1)	Total transaction amount	Reason for financing	Allowance for			Loan limit per entity	Maximum amount available for loan	Note
												doubtful accounts	Assets pledged Item	Value			
36	Shanghai Songjiang President Enterprises Co., Ltd.	Tait Marketing & Distribution (Shanghai) Co., Ltd.	Other receivables	Y	\$ 9,019	\$ 9,019	\$ 9,019	3.11~3.29	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 134,284	\$ 134,284	(Note 2)
37	Uni-President Enterprises (Shanghai) Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	450,938	450,938	278,483	2.80~3.00	2	-	Additional operating capital	-	-	-	2,078,645	2,078,645	(Note 2)
38	Akesu President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	901,876	901,876	420,414	2.80~3.00	2	-	Additional operating capital	-	-	-	3,109,307	3,109,307	(Note 2)
39	Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,803,753	1,803,753	569,819	2.80~3.00	2	-	Additional operating capital	-	-	-	13,634,022	13,634,022	(Note 2)
40	Chongqing President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	901,876	901,876	688,172	2.80~3.00	2	-	Additional operating capital	-	-	-	5,700,422	5,700,422	(Note 3)
41	Taizhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,352,815	1,352,815	368,922	2.80~3.00	2	-	Additional operating capital	-	-	-	4,404,791	4,404,791	(Note 2)
41	Taizhou President Enterprises Co., Ltd.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	356,241	-	-	2.80~3.00	2	-	Additional operating capital	-	-	-	4,404,791	4,404,791	(Note 2)
42	Kunshan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	901,876	901,876	461,970	2.80~3.00	2	-	Additional operating capital	-	-	-	18,977,700	18,977,700	(Note 2)
43	Fuzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,803,753	1,803,753	569,272	2.80~3.00	2	-	Additional operating capital	-	-	-	5,621,502	5,621,502	(Note 2)
44	Zhengzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,254,691	2,254,691	880,924	2.80~3.00	2	-	Additional operating capital	-	-	-	10,196,096	10,196,096	(Note 2)
44	Zhengzhou President Enterprises Co., Ltd.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	721,501	-	-	2.80~3.00	2	-	Additional operating capital	-	-	-	10,196,096	10,196,096	(Note 2)
45	Nanchang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,254,691	2,254,691	1,033,656	2.80~3.00	2	-	Additional operating capital	-	-	-	8,021,844	8,021,844	(Note 2)
45	Nanchang President Enterprises Co., Ltd.	Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Other receivables	Y	1,352,815	-	-	2.80~3.00	2	-	Additional operating capital	-	-	-	8,021,844	8,021,844	(Note 2)
46	Guangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,254,691	2,254,691	1,508,119	2.80~3.00	2	-	Additional operating capital	-	-	-	19,845,190	19,845,190	(Note 2)
46	Guangzhou President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	Other receivables	Y	450,938	-	-	2.80~3.00	2	-	Additional operating capital	-	-	-	19,845,190	19,845,190	(Note 2)
46	Guangzhou President Enterprises Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	Other receivables	Y	450,938	-	-	2.80~3.00	2	-	Additional operating capital	-	-	-	19,845,190	19,845,190	(Note 2)
46	Guangzhou President Enterprises Co., Ltd.	Hainan President Enterprises Co., Ltd.	Other receivables	Y	450,938	-	-	2.80~3.00	2	-	Additional operating capital	-	-	-	19,845,190	19,845,190	(Note 2)
47	Zhanjiang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	901,876	901,876	452,729	2.80~3.00	2	-	Additional operating capital	-	-	-	3,491,537	3,491,537	(Note 2)

Number	Financing Company	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 17)	Actual amount drawn down	Interest rate	Nature for financing (Note 1)	Total transaction amount	Reason for financing	Allowance for			Loan limit per entity	Maximum amount available for loan	Note
												doubtful accounts	Assets pledged Item	Value			
47	Zhanjiang President Enterprises Co., Ltd.	Hainan President Enterprises Co., Ltd.	Other receivables	Y	\$ 450,938	\$ -	\$ -	2.80~3.00	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 3,491,537	\$ 3,491,537	(Note 2)
48	Changsha President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,803,753	1,803,753	1,222,920	2.80~3.00	2	-	Additional operating capital	-	-	-	6,472,153	6,472,153	(Note 2)
49	Nanning President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,803,753	1,803,753	1,150,361	2.80~3.00	2	-	Additional operating capital	-	-	-	7,963,377	7,963,377	(Note 2)
50	Hainan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	901,876	901,876	383,038	2.80~3.00	2	-	Additional operating capital	-	-	-	3,438,419	3,438,419	(Note 2)
51	Hefei President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,254,691	2,254,691	926,202	2.80~3.00	2	-	Additional operating capital	-	-	-	12,817,307	12,817,307	(Note 2)
52	Wuhan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,254,691	2,254,691	1,386,024	2.80~3.00	2	-	Additional operating capital	-	-	-	15,921,579	15,921,579	(Note 2)
53	Kunming President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,803,753	1,803,753	559,501	2.80~3.00	2	-	Additional operating capital	-	-	-	3,945,385	3,945,385	(Note 2)
54	Xinjiang President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,254,691	2,254,691	824,407	2.80~3.00	2	-	Additional operating capital	-	-	-	7,324,076	7,324,076	(Note 2)
55	Yantai Tongli Beverage Industries Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	360,751	360,751	265,755	2.80~3.00	2	-	Additional operating capital	-	-	-	1,265,117	1,265,117	(Note 2)
55	Yantai Tongli Beverage Industries Co., Ltd.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	225,469	-	-	2.80~3.00	2	-	Additional operating capital	-	-	-	1,265,117	1,265,117	(Note 2)
56	Ningxia President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,127,346	1,127,346	465,513	2.80~3.00	2	-	Additional operating capital	-	-	-	1,887,840	1,887,840	(Note 2)
57	Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	901,876	901,876	-	2.80~3.00	2	-	Additional operating capital	-	-	-	10,144,548	10,144,548	(Note 2)
58	Shenyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	901,876	901,876	528,041	2.80~3.00	2	-	Additional operating capital	-	-	-	1,429,004	1,429,004	(Note 2)
59	Uni-President Enterprises (Kunshan) Food Technology Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	112,735	112,735	58,500	2.80~3.00	2	-	Additional operating capital	-	-	-	327,487	327,487	(Note 2)
60	Hangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,352,815	1,352,815	331,207	2.80~3.00	2	-	Additional operating capital	-	-	-	10,586,548	10,586,548	(Note 2)
61	President (Kunshan) Real Estate Development Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	450,938	450,938	26,039	2.80~3.00	2	-	Additional operating capital	-	-	-	1,145,968	1,145,968	(Note 2)
62	President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	225,469	225,469	156,402	2.80~3.00	2	-	Additional operating capital	-	-	-	473,845	473,845	(Note 2)
63	Guiyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	901,876	901,876	565,419	2.80~3.00	2	-	Additional operating capital	-	-	-	3,990,808	3,990,808	(Note 2)

Number	Financing Company	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 17)	Actual amount drawn down	Interest rate	Nature for financing (Note 1)	Total transaction amount	Reason for financing	Allowance for			Loan limit per entity	Maximum amount available for loan	Note
												doubtful accounts	Assets pledged Item	Value			
64	Henan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	\$ 901,876	\$ 901,876	\$ 203,174	2.80~3.00	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 7,050,158	\$ 7,050,158	(Note 2)
65	Jinan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	901,876	901,876	94,626	2.80~3.00	2	-	Additional operating capital	-	-	-	4,920,633	4,920,633	(Note 2)
66	President (Shanghai) Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	901,876	901,876	456,612	2.80~3.00	2	-	Additional operating capital	-	-	-	3,172,481	3,172,481	(Note 2)
67	Qingdao President Feed & Livestock Co., Ltd.	President Chain Store (Zhejiang) Ltd.	Other receivables	Y	135,281	135,281	135,281	3.11	2	-	Additional operating capital	-	-	-	185,103	185,103	(Note 2)
68	Shaanxi President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	901,876	901,876	514,664	2.80~3.00	2	-	Additional operating capital	-	-	-	5,758,783	5,758,783	(Note 2)
69	Xuzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	901,876	901,876	260,685	2.80~3.00	2	-	Additional operating capital	-	-	-	2,345,037	2,345,037	(Note 2)
70	Wuxue Uni Mineral Water Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	225,469	225,469	16,521	2.80	2	-	Additional operating capital	-	-	-	370,662	370,662	(Note 2)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(Note 14) The maximum amount for total loan is 40% of its net worth; the maximum amount for individual short-term financing is 40% of its net worth.

(Note 15) 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 16) 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 17) The amount for the ending balance was approved by the Board of Directors.

(Note 18) Foreign currencies are translated into New Taiwan Dollars. Exchange rates of foreign currencies indicated as of report date were as follows: USD:NTD 1:31.65, CNY:NTD 1:4.509, VND:NTD 1:0.001288, PHP:NTD 1:0.5647 and KRW:NTD 1: 0.02407.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Provision of endorsements and guarantees to others

For the nine-month period ended September 30, 2024

Table 2

Expressed in thousands of NTD

Number	Endorser/guarantor	Party being endorsed/guaranteed Company name	Relationship with the endorser/ guarantor (Note 1)	Limit on endorsements/ guarantees provided for a single party	Maximum balance during the period	Outstanding balance at September 30, 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
0	Uni-President Enterprises Corp.	Kai Yu (BVI) Investment Co., Ltd.	2	\$ 64,925,558	\$ 21,000,000	\$ 21,000,000	\$ -	\$ -	16.17	\$ 129,851,116	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.	2	64,925,558	7,647,675	7,523,250	571,000	-	5.79	129,851,116	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Kai Nan Investment Co., Ltd.	2	64,925,558	5,947,675	5,823,250	-	-	4.48	129,851,116	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Tone Sang Construction Corp.	2	64,925,558	4,118,350	4,106,500	1,025,000	-	3.16	129,851,116	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Uni-President Express Corp.	2	64,925,558	1,800,000	1,800,000	764,800	-	1.39	129,851,116	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Tung Lo Development Co., Ltd.	2	64,925,558	1,500,000	1,500,000	-	-	1.16	129,851,116	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	President Professional Baseball Team Corp.	2	64,925,558	60,000	60,000	-	-	0.05	129,851,116	Y	N	N	(Note 3)
1	Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	2	75,619,254	16,272,500	15,825,000	-	-	20.93	75,619,254	N	N	N	(Note 4)
1	Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	2	75,619,254	1,627,250	1,582,500	-	-	2.09	75,619,254	N	N	N	(Note 4)
2	President International Development Corp.	President (BVI) International Investment Holdings Ltd.	2	2,934,880	2,528,295	1,171,050	-	-	7.98	7,337,200	N	N	N	(Note 5)
3	ScinoPharm Taiwan Ltd.	SciAnda (Changshu) Pharmaceuticals Ltd.	2	10,349,906	483,238	180,375	-	-	1.73	10,439,906	N	N	Y	(Note 6)

Party being endorsed/guaranteed													Provision of	Provision of	Provision of
Number	Endorser/guarantor	Company name	Relationship with the endorser/guarantor (Note 1)	Limit on endorsements/guarantees provided for a single party	Maximum balance during the period	Outstanding balance at September 30, 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	Provision of	Provision of		
											endorsements/ guarantee by parent company to subsidiary	endorsements/ guarantee by subsidiary to parent company	endorsements / guarantee to party in Mainland China		
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	633,742	57,020	-	-	-	4.69	1,267,484	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 1:31.65, CNY:NTD 1:4.509, VND:NTD 1:0.001288 and PHP:NTD 1:0.5647.

(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 stockholder's 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.

President Fair Development Corp. applied for a financing facility from a financial institution, with President Century Corp. providing land as collateral to the financial institution as a guarantee, with a collateral amount of \$600,000.

(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)

For the nine-month period ended September 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	1,700,619	8.00	1,700,619	—
Uni-President Enterprises Corp.	CDIB Partners Investment Holding Corp.	—	5	27,000	250,000	2.48	250,000	—
	Negotiable Certificate of Deposit :							
Cayman President Holdings Ltd.	Bank of Communications (Hong Kong) Limited CD	—	3	-	1,497,719	-	-	—
Cayman President Holdings Ltd.	Bank of China (Hong Kong) Limited CD	—	3	-	633,000	-	-	—
Cayman President Holdings Ltd.	China Construction Bank Corporation Singapore Branch CD	—	3	-	474,750	-	-	—
	Bonds :							
Cayman President Holdings Ltd.	Bills from Guotai Junan Holdings Limited (XS2851095583)	—	3	-	791,250	-	-	—
Cayman President Holdings Ltd.	USD offshore bond issued by Sumitomo Mitsui Trust Bank Ltd. (USJ7771YNJ21)	—	3	-	728,928	-	-	—
Cayman President Holdings Ltd.	USD offshore bond issued by TSMC Global. (USG91139AC27)	—	3	-	547,009	-	-	—
Cayman President Holdings Ltd.	USD offshore bond issued by Formosa Group Cayman Ltd. (XS1214406792)	—	3	-	493,825	-	-	—
Cayman President Holdings Ltd.	UBS AG Fixed Rate Bond (XS2025175014)	—	3	-	284,850	-	-	—
Cayman President Holdings Ltd.	Gavin Investment Ltd.	—	6	-	315,424	-	-	—
Cayman President Holdings Ltd.	USD offshore bond issued by Societe Generale(XS2781341990), etc.	—	6	-	982,689	-	-	—
	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	68,433	988,972	-	988,972	—
President Fair Development Corp.	UPAMC James Bond Money Market Fund, etc.	—	1	27,045	468,589	-	468,589	—
President Fair Development Corp.	Taishin 1699 Money Market Fund	—	1	22,754	320,666	-	320,666	—
President Fair Development Corp.	JIH Sun Money Market Fund	—	1	8,120	125,161	-	125,161	—

Investor	Type and name of securities	Relationship with the issuer	Ending balance					Note
			General ledger account (Note 3)	Number of shares (in thousands)	Book value	Percentage of ownership	Fair value	
	Beneficiary Certificates :							
President International Development Corp.	Yuanta Daily Taiwan 50 Bear -1X ETF, etc.	—	1	8,560	\$ 36,614	-	\$ 36,614	—
President International Development Corp.	Rui Zhan Investment Limited Partnership ETF, etc.	—	4	-	179,582	-	179,582	—
	Stock :							
President International Development Corp.	PSS Co., Ltd., etc.	—	1	10,901	914,440	-	914,440	—
President International Development Corp.	OBIGEN Pharma Corp., etc.	—	4	25,834	228,506	-	228,506	—
President International Development Corp.	Grand Process Technology Corp., etc.	—	5	180	313,200	-	313,200	—
President International Development Corp.	CDIB Partners Investment Holding Corp., etc.	—	5	30,555	1,023,855	-	1,023,855	(註2)
Ton-Yi Industrial Corp.	JFE Holdings Inc.	—	5	250	106,620	0.04	106,620	—
ScinoPharm Taiwan Ltd.	SYNGEN, Inc.	—	4	245	-	7.40	-	—
ScinoPharm Taiwan Ltd.	Tanvex Biologics, Inc.	Director	5	28,800	74,564	16.84	74,564	—
President Chain Store Corp.	President Investment Trust Corp., etc.	—	4	6,077	85,481	-	85,481	—
President Chain Store Corp.	President Securities Corp.	—	5	40,545	1,094,718	2.79	1,094,718	(註3)
President Chain Store Corp.	Duskin Co Ltd., etc.	—	5	950	261,771	-	261,771	—
	Beneficiary Certificates :							
Kai Nan Investment Co., Ltd.	UPAMC James Bond Money Market Fund	—	1	7,966	138,017	-	138,017	—
Presicarre Corp.	UPAMC James Bond Money Market Fund	—	1	28,858	500,000	-	500,000	—
President (B.V.I.) International Investment Holdings Ltd.	Creacion Ventures I,L.P.	—	4	-	564,086	-	564,086	—
President (B.V.I.) International Investment Holdings Ltd.	Noah-Interactive Media Entertainment Industry Fund	—	4	-	467,083	-	467,083	—
President (B.V.I.) International Investment Holdings Ltd.	MIDAS FUND L.P.	—	4	-	430,615	-	430,615	—
President (B.V.I.) International Investment Holdings Ltd.	WTT Global Life Science Capital Partners ,L.P.	—	4	-	363,582	-	363,582	—
President (B.V.I.) International Investment Holdings Ltd.	Muzinich Multi-Strategy Fund-D Class, etc.	—	4	106	4,057,653	-	4,057,653	—

Investor	Type and name of securities	Relationship with the issuer	Ending balance					Note	
			General ledger account (Note 3)	Number of shares (in thousands)	Book value	Percentage of ownership	Fair value		
President (B.V.I.) International Investment Holdings Ltd.	Beneficiary Certificates :								
	PIMCO INCOME FUNDS, etc.	—	5	997	\$ 500,692	-	\$ 500,692	—	
President (B.V.I.) International Investment Holdings Ltd.	Stock :								
	Microsoft Corp.	—	1	1	13,619	-	13,619	—	
President (B.V.I.) International Investment Holdings Ltd.	Botrista Technology, Inc, etc.	—	4	8,745	594,966	-	594,966	—	
President (B.V.I.) International Investment Holdings Ltd.	Xiang Lu Industries Ltd.	—	5	69,997	284,027	-	284,027	—	
Uni-President Enterprises (China) Investment Corp.	Structured Products :								
	ICBC Bank Structured Products	—	1	-	2,260,277	-	2,260,277	—	
	CTBC Bank Co., Ltd. Structured Products	—	1	-	2,047,432	-	2,047,432	—	
	Cathay United Bank Structured Products	—	1	-	1,139,563	-	1,139,563	—	
	Bank of China Structured Products	—	1	-	920,714	-	920,714	—	
	United Overseas Bank Structured Products	—	1	-	688,118	-	688,118	—	
	Bank Sinopac Company Limited Structured Products	—	1	-	459,597	-	459,597	—	
	E.SUN Commercial Bank (China) Co., Ltd. Structured Products	—	1	-	452,087	-	452,087	—	
	Guangzhou President Enterprises Co., Ltd.	Fubon Bank (China) Co., Ltd. Structured Products, etc.	—	1	-	1,611,008	-	1,611,008	—
	Q-ware Systems & Services Corp., etc.	Beneficiary Certificates :							
Taishin 1699 Money Market Fund, etc.		—	1	123,711	1,899,871	-	1,899,871	—	
Uni-President Assets Holdings Ltd., etc.	Stock :								
	MET VM HOLDING PTE. LTD., etc.	—	1	8,403	679,318	-	679,318	—	
Zhongshan President Enterprises Co., Ltd., etc.	Bills Under Repurchase Agreement :								
	National Debt Reverse-repurchase Agreement, etc.	—	3	-	264,711	-	-	—	

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 :								
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	402,423	-	402,423	—	

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

Exchange rates of foreign currencies indicated as of report date were as follows: USD:NTD 1:31.65, CNY:NTD 1:4.509, VND:NTD 1:0.001288, PHP:NTD 1:0.5647 and KRW:NTD 1:0.02407.

(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 \$381,425, were pledged for loan.

(Note 3) 40,545 thousand shares (\$1,094,718) 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.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

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

For the nine-month period ended September 30, 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 Ltd. Convertible Bonds	1	(Note 2)	-	-	\$ -	-	\$ 791,250	-	\$ -	\$ -	\$ -	-	(\$ 791,250)	-	\$ -
	Negotiable Certificate of Deposit:															
Cayman President Holdings Ltd.	Bank of Communications (Hong Kong) Limited CD	3	-	-	-	-	-	1,497,719	-	-	-	-	-	-	-	1,497,719
Cayman President Holdings Ltd.	Bank of China (Hong Kong) Limited CD	3	-	-	-	-	-	633,000	-	-	-	-	-	-	-	633,000
Cayman President Holdings Ltd.	China Construction Bank Corporation Singapore Branch CD	3	-	-	-	-	-	474,750	-	-	-	-	-	-	-	474,750
	Bonds :															
Cayman President Holdings Ltd.	Bills from Guotai Junan Holdings Limited (XS2851095583)	3	-	-	-	-	-	791,250	-	-	-	-	-	-	-	791,250
Cayman President Holdings Ltd.	USD offshore bond issued by Sumitomo Mitsui Trust Bank Ltd. (USJ7771YLG00)	3	-	-	-	300,215	-	-	-	321,944	(294,864)	27,080	-	(5,351)	-	-
	Stock :															
Cayman President Holdings Ltd.	Yahoo! Taiwan Holdings Ltd.	7	(Note 2)	-	-	-	-	-	-	-	-	-	91,232	741,860	91,232	741,860
	Stock :															
Kai Yu Investment Co., Ltd.	TTET Union Corp. Beneficiary Certificates :	7	(Note 3)	-	12,226	424,623	3,200	469,376	-	-	-	-	(6,644)	15,426	887,355	
Uni-President Vender Corp.	Yuanta Wan Tai Money Market Fund	1	-	-	7,088	110,239	14,714	230,000	(20,529)	320,794	(320,000)	794	(239)	1,273	20,000	
President Fair Development Corp.	SinoPac Money Market Fund	1	-	-	-	-	247,247	3,555,000	(178,814)	2,570,594	(2,567,000)	3,594	-	972	68,433	988,972
President Fair Development Corp.	UPAMC James Bond Money Market Fund	1	-	-	-	-	58,483	1,008,000	(31,438)	541,800	(540,000)	1,800	-	589	27,045	468,589
President Fair Development Corp.	Taishin 1699 Money Market Fund	1	-	-	-	-	48,486	680,000	(25,732)	360,275	(360,000)	275	-	666	22,754	320,666
President Fair Development Corp.	JIH Sun Money Market Fund	1	-	-	-	-	29,622	454,000	(21,502)	329,970	(329,000)	970	-	161	8,120	125,161
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	136,086	1,907,678	(139,825)	1,960,095	(1,958,194)	1,901	(20)	11,022	155,270	
Uni-President Department Stores Corp.	UPAMC James Bond Money Market Fund	1	-	-	-	-	40,953	707,772	(26,281)	453,976	(453,615)	361	-	-	14,672	254,157
Uni-President Department Stores Corp.	SinoPac Money Market Fund	1	-	-	-	-	39,588	568,057	(39,588)	568,278	(568,057)	221	-	-	-	
Uni-President Department Stores Corp.	JIH Sun Money Market Fund	1	-	-	-	-	24,384	373,035	(24,349)	372,643	(372,503)	140	-	-	35	532

Investor	Type and name of securities	General ledger account (Note 1)	Name of the counterparty	Relationship	Beginning balance		Addition		Disposal			Other increase (decrease)		Ending balance		
					Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Sale Price	Book Value	Gain (loss) on disposal	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount
	Beneficiary Certificates :															
Qware Systems & Services Corp.	Taishin 1699 Money Market Fund	1	-	-	7,172	\$ 100,000	94,575	\$ 1,326,000	(55,575)	\$ 780,036	(\$ 777,000)	\$ 3,036	-	\$ 1,704	46,172	\$ 650,704
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	-	-	-	-
Books.com. Co., Ltd.	CTBC Hwa-win Money Market Fund	1	-	-	3,625	41,022	87,996	998,000	(91,621)	1,039,987	(1,039,000)	987	-	(22)	-	-
Books.com. Co., Ltd.	UPAMC James Bond Money Market Fund	1	-	-	-	-	49,328	853,000	(41,533)	718,824	(718,000)	824	-	57	7,795	135,057
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	(30,436)	476,473	(476,000)	473	-	-	-	-
President Information Corp.	UPAMC James Bond Money Market Fund	1	-	-	-	-	30,307	521,600	(30,307)	522,544	(521,600)	944	-	-	-	-
President Drugstore Business Corp.	Fubon Chi-Hsiang Money Market Fund	1	-	-	-	-	23,595	383,000	(23,595)	383,129	(383,000)	129	-	-	-	-
President Pharmaceutical Corp.	Taishin 1699 Money Market Fund	1	-	-	3,875	54,026	21,213	297,300	(21,626)	302,994	(302,540)	454	-	1	3,462	48,787
Kai Ya Food Co., Ltd.	UPAMC James Bond Money Market Fund	1	-	-	13,460	230,793	45,226	780,000	(52,912)	912,615	(910,000)	2,615	-	(743)	5,774	100,050
Presicarre Corp.	UPAMC James Bond Money Market Fund	1	-	-	-	-	28,858	500,000	-	-	-	-	-	-	28,858	500,000
President Tokyo Corp.	UPAMC James Bond Money Market Fund	1	-	-	-	-	28,157	485,100	(28,157)	485,306	(485,100)	206	-	-	-	-
	Structured Products :															
Uni-President Enterprises (China) Investment Corp.	ICBC Bank Structured Products	1	-	-	-	-	-	2,254,699	-	-	-	-	-	5,578	-	2,260,277
Uni-President Enterprises (China) Investment Corp.	CTBC Bank Co., Ltd. Structured Products	1	-	-	-	1,315,716	-	2,029,229	-	1,393,751	(1,372,202)	21,549	-	74,689	-	2,047,432
Uni-President Enterprises (China) Investment Corp.	Cathay United Bank Structured Products	1	-	-	-	216,908	-	901,879	-	-	-	-	-	20,776	-	1,139,563
Uni-President Enterprises (China) Investment Corp.	Bank of China Structured Products	1	-	-	-	-	-	901,879	-	-	-	-	-	18,835	-	920,714
Uni-President Enterprises (China) Investment Corp.	United Overseas Bank Structured Products	1	-	-	-	-	-	676,410	-	-	-	-	-	11,708	-	688,118
Uni-President Enterprises (China) Investment Corp.	Bank Sinopac Company Limited Structured Products	1	-	-	-	-	-	450,940	-	-	-	-	-	8,657	-	459,597
Uni-President Enterprises (China) Investment Corp.	E.SUN Commercial Bank (China) Co., Ltd. Structured Products	1	-	-	-	437,239	-	450,940	-	461,434	(455,989)	5,445	-	19,897	-	452,087
Uni-President Enterprises (China) Investment Corp.	Fubon Bank (China) Co., Ltd. Structured Products	1	-	-	-	1,758,408	-	-	-	1,859,524	(1,833,859)	25,665	-	75,451	-	-

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
	Bills Under Repurchase Agreement :															
Uni-President Enterprises (China) Investment Corp.	National Debt Reverse-repurchase Agreement	3	-	-	-	\$ 2,335,309	-	\$ 8,748,230	-	\$ 11,191,172	(\$ 11,183,405)	\$ 7,767	-	\$ 99,866	-	\$ -
	Structured products :															
Guangzhou President Enterprises Co., Ltd.	Fubon Bank (China) Co., Ltd. Structured Products	1	-	-	-	891,756	-	901,879	-	930,559	(929,861)	698	-	57,675	-	921,449
Zhenzhou President Enterprises Co., Ltd.	Fubon Bank (China) Co., Ltd. Structured Products	1	-	-	-	649,012	-	-	-	686,414	(676,861)	9,553	-	27,849	-	-
Wuhan President Enterprises Food Co., Ltd.	Fubon Bank (China) Co., Ltd. Structured Products	1	-	-	-	649,274	-	-	-	686,578	(677,133)	9,445	-	27,859	-	-
President (Kunshan) Trading Co., Ltd.	Fubon Bank (China) Co., Ltd. Structured Products	1	-	-	-	432,814	-	-	-	457,682	(451,385)	6,297	-	18,571	-	-

(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) The subsidiary Cayman President Holdings Ltd. converted the convertible bonds of Yahoo! Taiwan Holdings Ltd. it held into an 80% equity stake in Yahoo! Taiwan Holdings Ltd., thereby gaining control over the company.

(Note 3) Tai Hwa Oil Industrial Co., Ltd.

(Note 4) 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 September 30, 2024: USD:NTD 1:31.65, CNY:NTD 1:4.509,

Gains and losses on disposal are translated using average exchange rates for the nine-month period ended September 30, 2024: USD:NTD 1:32.05, CNY:NTD 1:4.452.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
Acquisition of real estate reaching \$300 million or 20% of the Company's paid-in capital or more
For the nine-month period ended September 30, 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	100% of price 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	41% 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	24% 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	10% 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	78% 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	4% 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	74% 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	—	—	—	—	-	—	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 nine-month period ended September 30, 2024

Table 6

Expressed in thousands of NTD

Purchases/sales company	Name of the counterparty	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	Note
Uni-President Enterprises Corp.	Uni-President Cold-Chain Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	\$ 8,121,270)	(21)	(Note 1)	\$ -	(Note 1)	\$ 1,437,257	21	-
Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	(Sales)	(5,247,934)	(14)	(Note 1)	-	(Note 1)	740,348	11	-
Uni-President Enterprises Corp.	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(3,692,249)	(10)	(Note 1)	-	(Note 1)	472,327	7	-
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(3,284,092)	(9)	(Note 1)	-	(Note 1)	464,780	7	-
Uni-President Enterprises Corp.	Tung Hsyng Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(1,024,903)	(3)	(Note 1)	-	(Note 1)	267,661	4	-
Uni-President Enterprises Corp.	Tung-Yi Foods Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(901,955)	(2)	(Note 1)	-	(Note 1)	192,413	3	-
Uni-President Enterprises Corp.	Tong Zhan Corporation Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(881,540)	(2)	(Note 1)	-	(Note 1)	160,291	2	-
Uni-President Enterprises Corp.	Tung-Shun Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(842,136)	(2)	(Note 1)	-	(Note 1)	238,005	4	-
Uni-President Enterprises Corp.	Guan-Chan Enterprises Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(766,572)	(2)	(Note 1)	-	(Note 1)	189,670	3	-
Uni-President Enterprises Corp.	Fu Yi Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(568,600)	(1)	(Note 1)	-	(Note 1)	90,610	1	-
Uni-President Enterprises Corp.	Uni-President Vendor Corp.	An investee company accounted for under the equity method	(Sales)	(517,689)	(1)	(Note 1)	-	(Note 1)	67,546	1	-
Uni-President Enterprises Corp.	Uni-Wonder Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(440,952)	(1)	(Note 1)	-	(Note 1)	56,787	1	-
Uni-President Enterprises Corp.	JinHui Food Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(435,912)	(1)	(Note 1)	-	(Note 1)	109,601	2	-
Uni-President Enterprises Corp.	Tung-Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(402,542)	(1)	(Note 1)	-	(Note 1)	100,599	1	-
Uni-President Enterprises Corp.	Tung-Ju Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(376,874)	(1)	(Note 1)	-	(Note 1)	95,771	1	-
Uni-President Enterprises Corp.	Kun Rich Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(340,652)	(1)	(Note 1)	-	(Note 1)	73,265	1	-
Uni-President Enterprises Corp.	Fa-Tong Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(292,638)	(1)	(Note 1)	-	(Note 1)	25,001	-	-
Uni-President Enterprises Corp.	Uni-President Superior Commissary Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(233,868)	(1)	(Note 1)	-	(Note 1)	56,370	1	-
Uni-President Enterprises Corp.	Ginfa Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(217,018)	(1)	(Note 1)	-	(Note 1)	34,939	1	-
Uni-President Enterprises Corp.	Cheng-Fa Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(199,592)	(1)	(Note 1)	-	(Note 1)	37,857	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)	(189,848)	-	(Note 1)	-	(Note 1)	30,622	-	-
Uni-President Enterprises Corp.	Tung-Che Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(164,087)	-	(Note 1)	-	(Note 1)	42,017	1	-
Uni-President Enterprises Corp.	Prosperity Food Marketing Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(150,721)	-	(Note 1)	-	(Note 1)	28,389	-	-
Uni-President Enterprises Corp.	Xin-Tung Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(146,412)	-	(Note 1)	-	(Note 1)	9,157	-	-
Uni-President Enterprises Corp.	Tung Shen Co., Ltd	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(135,918)	-	(Note 1)	-	(Note 1)	30,228	-	-
Uni-President Enterprises Corp.	Tong Yo Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(133,971)	-	(Note 1)	-	(Note 1)	5,499	-	-
Uni-President Enterprises Corp.	Tong-Yeen Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(133,965)	-	(Note 1)	-	(Note 1)	8,338	-	-
Uni-President Enterprises Corp.	Chang-Tong Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(129,810)	-	(Note 1)	-	(Note 1)	6,353	-	-

Purchases/sales company	Name of the counterparty	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
Uni-President Enterprises Corp.	Benli Xin Yeh Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	\$ 112,532)	-	(Note 1)	\$ -	(Note 1)	\$ 18,271	-	-
Uni-President Enterprises Corp.	Hua-Zuo Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(112,476)	-	(Note 1)	-	(Note 1)	25,974	-	-
Uni-President Enterprises Corp.	Lien-Seng Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(111,792)	-	(Note 1)	-	(Note 1)	8,954	-	-
Uni-President Enterprises Corp.	Wei-Tong Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(108,986)	-	(Note 1)	-	(Note 1)	7,744	-	-
Uni-President Enterprises Corp.	Tung-Xiang Xin Yeh Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(108,934)	-	(Note 1)	-	(Note 1)	23,445	-	-
Uni-President Enterprises Corp.	President Kikkoman Inc.	An investee company accounted for under the equity method	Purchases	890,491	4	(Note 1)	-	(Note 1)	(105,686)	(5)	-
Uni-President Enterprises Corp.	President Nisshin Corp.	An investee company accounted for under the equity method	Purchases	481,897	2	(Note 1)	-	(Note 1)	(57,735)	(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	394,540	2	(Note 1)	-	(Note 1)	(28,729)	(1)	-
Uni-President Enterprises Corp.	President Packaging Industrial Corp.	An investee company accounted for under the equity method	Purchases	222,223	1	(Note 1)	-	(Note 1)	(24,004)	(1)	-
Uni-President Enterprises Corp.	TTET Union Corp.	An investee company accounted for under the equity method	Purchases	187,193	1	(Note 1)	-	(Note 1)	(14,475)	(1)	-
Nanlien International Corp.	Link Pro Corporation	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(1,282,621)	(20)	Closes its accounts 35 days after the end of each month	-	—	384,110	67	-
Nanlien International Corp.	Tong-Yeen Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(185,661)	(3)	12 days after delivery	-	—	5,642	1	-
Nanlien International Corp.	Chang-Tong Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(179,956)	(3)	12 days after delivery	-	—	5,022	1	-
Nanlien International Corp.	Xin-Tung Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(122,261)	(2)	12 days after delivery	-	—	2,812	-	-
Uni-President Vender Corp.	Uni-President Enterprises Corp.	The Company	Purchases	517,689	66	Closes its accounts 20 days after the end of each month	-	—	(67,546)	(52)	-
Uni-President Dream Parks Corp.	Uni-President Enterprises Corp.	The Company	(Media revenue)	(235,705)	(41)	Closes its accounts 45 days after the end of each month	-	—	86,130	67	-
Uni-President Dream Parks Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	(Media revenue)	(146,548)	(25)	Closes its accounts 45 days after the end of each month	-	—	11,984	9	-
Presco Netmarketing Inc.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(657,809)	(7)	Closes its accounts 60 days after the end of each month	-	—	100,875	11	-
Presco Netmarketing Inc.	Uni-President Enterprises Corp.	The Company	(Service revenue)	(241,810)	(3)	Closes its accounts 30 days after the end of each month	-	—	46,599	5	-
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)	(294,636)	(43)	Monthly payment	-	—	29,346	79	-
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)	(281,381)	(41)	Monthly payment	-	—	3,417	9	-
Presicarre Corp.	Tung Hsyng Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	607,843	1	Closes its accounts 50~85 days after the end of each month	-	—	(309,091)	(2)	-
Presicarre Corp.	Tung-Ju Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	364,206	1	Closes its accounts 60 days after the end of each month	-	—	(179,263)	(1)	-
Presicarre Corp.	Wei Lih Food Industrial Co., Ltd.	An investee company accounted for under the equity method	Purchases	179,867	-	Closes its accounts 60~65 days after the end of each month	-	—	(100,787)	(1)	-
Presicarre Corp.	Kuang Chuan Diary Co., Ltd.	An investee company accounted for under the equity method	Purchases	149,135	-	Closes its accounts 60~65 days after the end of each month	-	—	(64,181)	-	-
Presicarre Corp.	Tong Zhan Corporation Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	125,742	-	Closes its accounts 60 days after the end of each month	-	—	(51,449)	-	-
Presicarre Corp.	Link Pro Corporation	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	123,940	-	Closes its accounts 45~75 days after the end of each month	-	—	(51,211)	-	-
Presicarre Corp.	Tung-Yi Foods Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	103,868	-	Closes its accounts 60 days after the end of each month	-	—	(41,000)	-	-
Presicarre Corp.	Fu Yi Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	102,375	-	Closes its accounts 60 days after the end of each month	-	—	(44,096)	-	-
Tait Marketing & Distribution Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(544,551)	(33)	Closes its accounts 20~70 days after the end of each month	-	—	160,281	60	-

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 Nisshin Corp.	Uni-President Enterprises Corp.	The Company	(Sales)	\$ 481,897	(28)	Closes its accounts 30 days after the end of each month	\$ -	-	\$ 57,735	14	-
President Nisshin Corp.	Wei Lih Food Industrial Co., Ltd.	An investee company accounted for under the equity method	(Sales)	(107,305)	(6)	Closes its accounts 75 days after the end of each month	-	-	41,817	10	-
President Tokyo Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Service revenue)	(125,335)	(6)	Closes its accounts 45 days after the end of each month	-	-	34,448	17	-
President Packaging Industrial Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(466,877)	(19)	Closes its accounts 15~60 days after the end of each month	-	-	103,985	22	-
President Packaging Industrial Corp.	Uni-President Enterprises Corp.	The Company	(Sales)	(222,223)	(9)	Closes its accounts 30 days after the end of each month	-	-	24,004	5	-
President Kikkoman Inc.	Uni-President Enterprises Corp.	The Company	(Sales)	(890,491)	(99)	Closes its accounts 25~30 days after the end of each month	-	-	105,686	98	-
Ton-Yi Industrial Corp.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	(Sales)	(530,576)	(5)	50 days after shipping	-	-	16,092	1	-
Ton-Yi Industrial Corp.	TTET Union Corp.	An investee company accounted for under the equity method	(Sales)	(277,922)	(2)	Closes its accounts 30 days after the end of each month	-	-	32,564	2	-
President Chain Store Corp.	Uni-President Enterprises Corp.	The Company	Purchases	15,097,611	15	Closes its accounts 30~45 days after the end of each month	-	-	(2,374,364)	(11)	-
President Chain Store Corp.	Uni-President Superior Commissary Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	4,267,548	4	Closes its accounts 30~45 days after the end of each month	-	-	(514,593)	(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	2,251,185	2	Closes its accounts 30 days after the end of each month	-	-	(341,262)	(2)	-
President Chain Store Corp.	21 Century Co., Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	885,932	1	Closes its accounts 30~60 days after the end of each month	-	-	(164,969)	(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	817,992	1	Closes its accounts 40 days after the end of each month	-	-	(203,687)	(1)	-
President Chain Store Corp.	Link Pro Corporation	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	682,749	1	Closes its accounts 10~54 days after the end of each month	-	-	(130,551)	(1)	-
President Chain Store Corp.	Qware Systems & Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	551,690	1	Closes its accounts 40 days after the end of each month	-	-	(137,047)	(1)	-
President Chain Store Corp.	Tait Marketing & Distribution Co., Ltd.	An investee company accounted for under the equity method	Purchases	544,551	1	Closes its accounts 20~70 days after the end of each month	-	-	(160,281)	(1)	-
President Chain Store Corp.	Kuang Chuan Diary Co., Ltd.	An investee company accounted for under the equity method	Purchases	496,222	-	Closes its accounts 30~65 days after the end of each month	-	-	(188,407)	(1)	-
President Chain Store Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	489,358	-	Closes its accounts 60 days after the end of each month	-	-	(89,006)	-	-
President Chain Store Corp.	President Packaging Industrial Corp.	An investee company accounted for under the equity method	Purchases	466,877	-	Closes its accounts 15~60 days after the end of each month	-	-	(103,985)	-	-
President Chain Store Corp.	President Pharmaceutical Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	360,077	-	Closes its accounts 60~70 days after the end of each month	-	-	(123,737)	(1)	-
President Chain Store Corp.	Wei Lih Food Industrial Co., Ltd.	An investee company accounted for under the equity method	Purchases	254,623	-	Closes its accounts 30~60 days after the end of each month	-	-	(45,364)	-	-
Tung Ang Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(2,251,185)	(39)	Closes its accounts 30 days after the end of each month	-	-	341,262	35	-
Tung Ang Enterprises Corp.	Tung Hsyng Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(896,802)	(15)	Closes its accounts 60 days after the end of each week	-	-	238,759	25	-
Tung Ang Enterprises Corp.	Fa Tong Enterprises Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(394,485)	(7)	Closes its accounts 28 days after the end of each week	-	-	47,233	5	-
Tung Ang Enterprises Corp.	Tung-Ju Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(263,019)	(5)	Closes its accounts 56 days after the end of each week	-	-	69,701	7	-
Tung Ang Enterprises Corp.	Tong-Yo Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(175,160)	(3)	Closes its accounts 12 days after the end of each week	-	-	10,199	1	-
Tung Ang Enterprises Corp.	Xin-Tung Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(159,205)	(3)	Closes its accounts 17 days after the end of each week	-	-	13,650	1	-
Tung Ang Enterprises Corp.	Tong-Yeen Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(146,226)	(3)	Closes its accounts 12 days after the end of each week	-	-	12,009	1	-
Tung Ang Enterprises Corp.	Wei-Tong Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(132,686)	(2)	Closes its accounts 12 days after the end of each week	-	-	9,250	1	-
Tung Ang Enterprises Corp.	Chang-Tong Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(130,262)	(2)	Closes its accounts 12 days after the end of each week	-	-	7,149	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)	
Tung Ang Enterprises Corp.	Lien-Seng Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	\$ 114,216)	(2)	Closes its accounts 12 days after the end of each week	\$ -	-	\$ 6,769	1	-
Tung Ang Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	5,247,934	100	Closes its accounts 38 days after the end of each week	-	-	(740,348)	(100)	-
Tung Hsyung Co., Ltd.	Presicarre Corp.	An investee company accounted for under the equity method	(Sales)	(607,843)	(27)	Closes its accounts 50~85 days after the end of each month	-	-	309,091	40	-
Tung Hsyung Co., Ltd.	Uni-President Enterprises Corp.	The Company	Purchases	1,024,903	47	Closes its accounts 60 days after the end of each week	-	-	(267,661)	(48)	-
Tung Hsyung Co., Ltd.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	896,802	41	Closes its accounts 60 days after the end of each week	-	-	(238,759)	(43)	-
ScinoPharm Taiwan, Ltd.	SciAnda (Changshu) Pharmaceuticals, Ltd.	An investee company of Scino Pharm Taiwan, Ltd. accounted for under the equity method	Purchases	320,946	39	Closes its accounts 90 days after the end of each month	-	-	(18,877)	(15)	-
Tung-Che Corp.	Uni-President Enterprises Corp.	The Company	Purchases	164,087	96	Closes its accounts 58 days after the end of each week	-	-	(42,017)	(99)	-
Link Pro Corporation	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(682,749)	(41)	Closes its accounts 10~54 days after the end of each month	-	-	130,551	25	-
Link Pro Corporation	Presicarre Corp.	An investee company accounted for under the equity method	(Sales)	(123,940)	(7)	Closes its accounts 45~75 days after the end of each month	-	-	51,211	10	-
Link Pro Corporation	Nanlien International Corp.	An investee company accounted for under the equity method	Purchases	1,282,621	80	Closes its accounts 35 days after the end of each month	-	-	(384,110)	(79)	-
Tung Shen Co., Ltd.	Uni-President Enterprises Corp.	The Company	Purchases	135,918	96	Closes its accounts 46 days after the end of each week	-	-	(30,228)	(99)	-
Tong-Yo Co., Ltd.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	175,160	47	Closes its accounts 12 days after the end of each week	-	-	(10,199)	(53)	-
Tong-Yo Co., Ltd.	Uni-President Enterprises Corp.	The Company	Purchases	133,971	36	Closes its accounts 12 days after the end of each week	-	-	(5,499)	(29)	-
Xin-Tung Enterprise Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	159,205	33	Closes its accounts 17 days after the end of each week	-	-	(13,650)	(49)	-
Xin-Tung Enterprise Corp.	Uni-President Enterprises Corp.	The Company	Purchases	146,412	30	Closes its accounts 17 days after the end of each week	-	-	(9,157)	(33)	-
Xin-Tung Enterprise Corp.	Nanlien International Corp.	An investee company accounted for under the equity method	Purchases	122,261	25	12 days after delivery	-	-	(2,812)	(10)	-
Tung-Ju Enterprise Corp.	Presicarre Corp.	An investee company accounted for under the equity method	(Sales)	(364,206)	(49)	Closes its accounts 60 days after the end of each month	-	-	179,263	59	-
Tung-Ju Enterprise Corp.	Uni-President Enterprises Corp.	The Company	Purchases	376,874	53	Closes its accounts 65 days after the end of each week	-	-	(95,771)	(53)	-
Tung-Ju Enterprise Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	263,019	37	Closes its accounts 56 days after the end of each week	-	-	(69,701)	(39)	-
Tong-Shun Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	842,136	98	Closes its accounts 62 days after the end of each week	-	-	(238,005)	(99)	-
Cheng-Fa Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	199,592	97	Closes its accounts 40 days after the end of each week	-	-	(37,857)	(97)	-
Tung-Hsiang Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	402,542	100	Closes its accounts 49 days after the end of each week	-	-	(100,599)	(100)	-
Wei-Tong Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	132,686	49	Closes its accounts 12 days after the end of each week	-	-	(9,250)	(49)	-
Wei-Tong Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	108,986	40	Closes its accounts 12 days after the end of each week	-	-	(7,744)	(41)	-
Tung-Xiang Xin Yeh Corp.	Uni-President Enterprises Corp.	The Company	Purchases	108,934	85	Closes its accounts 49 days after the end of each week	-	-	(23,445)	(99)	-
Tung-Yi Foods Enterprises Corp.	Tong Zhan Corporation Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(110,392)	(11)	Closes its accounts 31 days after the end of each month	-	-	13,972	6	-
Tung-Yi Foods Enterprises Corp.	Presicarre Corp.	An investee company accounted for under the equity method	(Sales)	(103,868)	(10)	Closes its accounts 60 days after the end of each month	-	-	41,000	19	-
Tung-Yi Foods Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	901,955	97	Closes its accounts 50 days after the end of each week	-	-	(192,413)	(100)	-
Fu Yi Enterprises Corp.	Tong Zhan Corporation Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(116,201)	(17)	Closes its accounts 30 days after the end of each month	-	-	14,259	12	-
Fu Yi Enterprises Corp.	Presicarre Corp.	An investee company accounted for under the equity method	(Sales)	(102,375)	(15)	Closes its accounts 60 days after the end of each month	-	-	44,096	36	-
Fu Yi Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	568,600	98	Closes its accounts 27 days after the end of each week	-	-	(90,610)	(97)	-

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)	
Ginfa Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	\$ 217,018	99	Closes its accounts 36 days after the end of each week	\$ -	—	(\$ 34,939)	(100)	-
Kun Rich Corp.	Uni-President Enterprises Corp.	The Company	Purchases	340,652	97	Closes its accounts 42 days after the end of each week	-	—	(73,265)	(99)	-
Hua-Zuo Corp.	Uni-President Enterprises Corp.	The Company	Purchases	112,476	98	Closes its accounts 51 days after the end of each week	-	—	(25,974)	(95)	-
Tong-Yeen Enterprises Corp.	Nanlien International Corp.	An investee company accounted for under the equity method	Purchases	185,661	37	12 days after delivery	-	—	(5,642)	(21)	-
Tong-Yeen Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	146,226	29	Closes its accounts 12 days after the end of each week	-	—	(12,009)	(44)	-
Tong-Yeen Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	133,965	26	Closes its accounts 12 days after the end of each week	-	—	(8,338)	(30)	-
Guan-Chan Enterprises Co., Ltd.	Uni-President Enterprises Corp.	The Company	Purchases	766,572	98	Closes its accounts 54 days after the end of each week	-	—	(189,670)	(100)	-
Guan-Chan Wholesale & Logistics Corp.	Uni-President Enterprises Corp.	The Company	(Service revenue)	(121,229)	(67)	Closes its accounts 15 days after the end of each two weeks	-	—	18	-	-
Kai Ya Food Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(817,992)	(75)	Closes its accounts 40 days after the end of each month	-	—	203,687	79	-
Kai Ya Food Co., Ltd.	Uni-Wonder Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(113,266)	(10)	Closes its accounts 30 days after the end of each month	-	—	16,058	6	-
Uni-President Express Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Construction revenue)	(120,000)	(95)	Closes its accounts 45 days after the end of each month	-	—	42,000	95	-
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	394,550	44	67 days after invoice date	-	—	(129,069)	(64)	-
Changsha Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Purchases	356,919	39	Closes its accounts 30 days after the end of each month	-	—	(39,372)	(19)	-
Changsha Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Purchases	108,311	12	67 days after invoice date	-	—	(24,052)	(12)	-
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	370,140	82	Closes its accounts 30 days after the end of each month	-	—	(59,513)	(71)	-
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)	(670,621)	(27)	25 days after invoice date and closes its accounts 90 days after the end of each month	-	—	113,870	32	-
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)	(370,140)	(15)	Closes its accounts 30 days after the end of each month	-	—	59,513	16	-
Wuxi Ton Yi Industrial Packing Co., Ltd.	Changsha Ton Yi Industrial Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	(Sales)	(356,919)	(14)	Closes its accounts 30 days after the end of each month	-	—	39,372	11	-
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)	(394,550)	(29)	67 days after invoice date	-	—	129,069	15	-
Jiangsu Ton Yi Tinplate Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Purchases	1,308,455	99	67 days after invoice date	-	—	(59,200)	(100)	-
Fujian Ton Yi Tinplate Co., Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Jiangsu Ton Yi Holdings Ltd. accounted for under the equity method	(Sales)	(1,308,455)	(33)	67 days after invoice date	-	—	59,200	6	-
Fujian Ton Yi Tinplate Co., Ltd.	Changsha Ton Yi Industrial Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	(Sales)	(108,311)	(3)	67 days after invoice date	-	—	24,052	2	-
Fujian Ton Yi Tinplate Co., Ltd.	Ton-Yi Industrial Corp.	An investee company accounted for under the equity method	Purchases	530,576	15	50 days after shipping	-	—	(16,092)	(29)	-
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)	(1,924,184)	(98)	25 days after invoice date	-	—	300,492	100	-

Purchases/sales company	Name of the counterparty	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
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	\$ 353,836	26	15 days after invoice date	\$ -	-	(\$ 45,986)	(16)	-
Zhanjiang Ton Yi Industrial Co., Ltd.	Zhanjiang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,130,441)	(84)	25 days after invoice date	-	-	133,418	80	-
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)	(210,642)	(16)	50% down payment/balance net 45 days	-	-	32,955	20	-
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	226,027	27	5~45 days after invoice date	-	-	(10,615)	(9)	-
Zhangzhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,360,696)	(72)	25 days after invoice date	-	-	251,190	73	-
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	151,007	13	5~15 days after invoice date	-	-	(25,375)	(10)	-
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)	(1,637,354)	(83)	25 days after invoice date	-	-	269,160	96	-
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	255,658	22	5~45 days after invoice date	-	-	(63,882)	(28)	-
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)	(1,970,870)	(71)	25 days after invoice date	-	-	289,371	68	-
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)	(144,112)	(5)	45 days after invoice date	-	-	9,450	2	-
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	208,138	12	15 days after invoice date	-	-	(15,956)	(7)	-
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)	(1,137,698)	(71)	25 days after invoice date	-	-	218,691	68	-
Chengdu Ton Yi Industrial Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	161,992	17	5~45 days after invoice date	-	-	(32,728)	(17)	-
Kunshan Ton Yi Industrial Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(2,316,875)	(98)	25 days after invoice date	-	-	284,101	97	-
Kunshan Ton Yi Industrial Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	354,488	21	5~45 days after invoice date	-	-	(32,816)	(15)	-
Beijing Ton Yi Industrial Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,484,635)	(96)	25 days after invoice date	-	-	175,403	98	-
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	144,711	14	5~45 days after invoice date	-	-	(11,852)	(9)	-
Tian Jin Ton Yi Industrial Co., Ltd.	Uni-President Enterprises (TianJin) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(577,016)	(65)	25 days after invoice date	-	-	75,530	80	-
SciAnda (Changshu) Pharmaceutical, Ltd.	ScinoPharm Taiwan, Ltd.	An investee company accounted for under the equity method	(Sales)	(320,946)	(62)	Closes its accounts 90 days after the end of each month	-	-	18,877	37	-
President Drugstore Business Corp.	President Pharmaceutical Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	511,911	5	Closes its accounts 70 days after the end of each month	-	-	(27,229)	(1)	-
Capital Marketing Consultant Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(231,011)	(69)	Closes its accounts 45~65 days after the end of each month	-	-	42,339	44	-
Wisdom Distribution Services Corp.	Books.com. Co., Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	(Service revenue)	(156,230)	(5)	Closes its accounts 30~45 days after the end of each month	-	-	21,862	3	-
Wisdom Distribution Services Corp.	President Logistics International Co., Ltd.	An investee company of Retail Support International Corp. accounted for under the equity method	Service cost	1,054,649	41	Closes its accounts 20 days after the end of each month	-	-	(128,153)	(31)	-
President Collect Service Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Service cost	207,437	87	Closes its accounts 30 days after the end of each month	-	-	(31,894)	(100)	-

Purchases/sales company	Name of the counterparty	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
Uni-President Cold-Chain Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Distribution revenue)	\$ 590,454	(63)	Closes its accounts 30 days after the end of each month	\$ -	-	\$ 76,278	1	-
Uni-President Cold-Chain Corp.	Uni-President Enterprises Corp.	The Company	(Distribution revenue)	(469,392)	(35)	Closes its accounts 30 days after the end of each month	-	-	29,899	-	-
Uni-President Cold Chain Corp.	President Logistics International Co., Ltd.	An investee company of Retail Support International Corp. accounted for under the equity method	Service cost	1,171,729	36	Closes its accounts 20 days after the end of each month	-	-	(142,109)	(2)	-
Uni-Wonder Corporation	Tong Zhan Corporation Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	989,654	21	Closes its accounts 25 days after the end of each month	-	-	(120,946)	(17)	-
Uni-Wonder Corporation	Uni-President Enterprises Corp.	The Company	Purchases	440,952	9	Closes its accounts 30 days after the end of each month	-	-	(56,787)	(8)	-
Uni-Wonder Corporation	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	246,968	5	Closes its accounts 29 days after the end of each month	-	-	(35,639)	(5)	-
Uni-Wonder Corporation	Kai Ya Food Co., Ltd.	An investee company of Kai Nan Investment Co., Ltd. accounted for under the equity method	Purchases	113,266	2	Closes its accounts 30 days after the end of each month	-	-	(16,058)	(2)	-
21 Century Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(885,932)	(48)	Closes its accounts 30~60 days after the end of each month	-	-	164,969	57	-
21 Century Co., Ltd.	Uni-President Superior Commissary Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	111,437	9	Closes its accounts 60 days after the end of each month	-	-	(31,604)	(14)	-
President Transnet Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(489,358)	(64)	Closes its accounts 60 days after the end of each month	-	-	89,006	4	-
President Transnet Corp.	President Collect Service Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Service revenue)	(207,437)	(2)	Closes its accounts 30 days after the end of each month	-	-	31,894	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	515,709	6	Closes its accounts 40 days after the end of each month	-	-	(98,214)	(5)	-
President Transnet Corp.	President Tokyo Corp.	An investee company accounted for under the equity method	Service cost	125,335	1	Closes its accounts 45 days after the end of each month	-	-	(34,448)	(2)	-
Uni-President Superior Commissary Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(4,267,548)	(96)	Closes its accounts 30~45 days after the end of each month	-	-	514,593	89	-
Uni-President Superior Commissary Corp.	21 Century Co., Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(111,437)	(2)	Closes its accounts 60 days after the end of each month	-	-	31,604	5	-
Uni-President Superior Commissary Corp.	Koasa Yamako Corp.	An investee company of President Chain Store Corp. is its director	Purchases	248,884	8	Closes its accounts 60 days after the end of each month	-	-	(60,524)	(7)	-
Uni-President Superior Commissary Corp.	Uni-President Enterprises Corp.	The Company	Purchases	233,868	8	Closes its accounts 60 days after the end of each month	-	-	(56,370)	(6)	-
Qware Systems & Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(551,690)	(26)	Closes its accounts 40 days after the end of each month	-	-	137,047	45	-
President Information Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(1,058,316)	(67)	Closes its accounts 30 days after the end of each month	-	-	265,156	76	-
President Pharmaceutical Corp.	President Drugstore Business Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(511,911)	(31)	Closes its accounts 70 days after the end of each month	-	-	27,229	5	-
President Pharmaceutical Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(360,077)	(22)	Closes its accounts 60~70 days after the end of each month	-	-	123,737	21	-
Retail Support International Corp.	Uni-Wonder Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(246,968)	(8)	Closes its accounts 29 days after the end of each month	-	-	35,639	7	-
Retail Support International Corp.	President Logistics International Co., Ltd.	An investee company of Retail Support International Corp. accounted for under the equity method	Service cost	846,780	47	Closes its accounts 20 days after the end of each month	-	-	(100,600)	(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	276,638	15	Closes its accounts 15~20 days after the end of each month	-	-	(34,036)	(15)	-
Duskin Serve Taiwan Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(292,666)	(22)	Closes its accounts 15~60 days after the end of each month	-	-	85,227	35	-
President Logistics International Co., Ltd.	Uni-President Cold-Chain Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(1,171,729)	(35)	Closes its accounts 20 days after the end of each month	-	-	142,109	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)	(1,054,649)	(32)	Closes its accounts 20 days after the end of each month	-	-	128,153	32	-

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			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.	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	\$ 846,780	(25)	Closes its accounts 20 days after the end of each month	\$ -	—	\$ 100,600	25	-
President Logistics International Co., Ltd.	Chieh Shun Transport Corp.	An investee company of President Logistics International Co., Ltd. accounted for under the equity method	Service cost	1,201,732	38	Closes its accounts 20 days after the end of each month	-	—	(142,979)	(42)	-
Retail Support Taiwan Corp.	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(276,638)	(86)	Closes its accounts 15~20 days after the end of each month	-	—	34,036	81	-
Chieh Shun Transport Corp.	President Logistics International Co., Ltd.	An investee company of Retail Support International Corp. accounted for under the equity method	(Distribution revenue)	(1,201,732)	(67)	Closes its accounts 20 days after the end of each month	-	—	142,979	58	-
Chieh Shun Transport Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(515,709)	(29)	Closes its accounts 40 days after the end of each month	-	—	98,214	40	-
President Chain Store (Shanghai) Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	111,430	7	Closes its accounts 45 days after the end of each month	-	—	(22,910)	(8)	-
PhilippineSeven Corp.	Uni-President(Philippines)Corp.	An investee company of Uni-President Southeast Asia Holdings Ltd. accounted for under the equity method	Purchases	125,440	1	Closes its accounts 30~35 days after the end of each month	-	—	(46,286)	(1)	-
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)	(207,010)	(92)	Closes its accounts 30 days after the end of each month	-	—	52,558	92	-
ShangHai President Packaging Ind. Corp.	Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(207,773)	(60)	Closes its accounts 30 days after the end of each month	-	—	48,423	59	-
ShangHai President Packaging Ind. Corp.	Hangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(120,974)	(35)	Closes its accounts 30 days after the end of each month	-	—	28,449	35	-
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)	(180,137)	(40)	Closes its accounts 30 days after the end of each month	-	—	52,943	55	-
Tianjin President Enterprises Food Co., Ltd.	Jinan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(142,482)	(80)	Closes its accounts 30 days after the end of each month	-	—	12,888	63	-
Uni-President (Philippines) Corp.	Philippine Seven Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(125,440)	(13)	Closes its accounts 30~35 days after the end of each month	-	—	46,286	34	-
Uni-President (Philippines) Corp.	Uni-President (Vietnam) Co., Ltd.	An investee company of Uni-President Southeast Asia Holdings Ltd. accounted for under the equity method	Purchases	115,002	14	Closes its accounts 45 days after the end of each month	-	—	(24,629)	(15)	-
Uni-President (Thailand) Ltd.	Uni-President Marketing Co., Ltd.	An investee company of Uni-President (Thailand) Ltd. accounted for under the equity method	(Sales)	(687,404)	(53)	Closes its accounts 60 days after the end of each month	-	—	194,752	61	-
Uni-President (Vietnam) Co., Ltd.	Uni-President Enterprises Corp.	The Company	(Sales)	(394,540)	(4)	30 days after delivery	-	—	28,729	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)	(264,403)	(3)	Closes its accounts 60 days after the end of each month	-	—	15,954	1	-
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)	(150,301)	(2)	Closes its accounts 30 days after the end of each month	-	—	16,821	1	-
Uni-President (Vietnam) Co., Ltd.	Uni-President (Philippines) Corp.	An investee company of Uni-President Southeast Asia Holdings Ltd. accounted for under the equity method	(Sales)	(115,002)	(1)	Closes its accounts 45 days after the end of each month	-	—	24,629	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	687,404	98	Closes its accounts 60 days after the end of each month	-	—	(194,752)	(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	264,403	97	Closes its accounts 60 days after the end of each month	-	—	(15,954)	(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	150,301	46	Closes its accounts 30 days after the end of each month	-	—	(16,821)	(49)	-

Purchases/sales company	Name of the counterparty	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
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	\$ 1,868,483	45	Closes its accounts 30 days after the end of each month	\$ -	—	(\$ 251,568)	(33)	-
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	1,831,039	44	Closes its accounts 30 days after the end of each month	-	—	(405,457)	(52)	-
Uni-President Enterprises (China) Investment Corp.	Taizhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	259,429	6	Closes its accounts 30 days after the end of each month	-	—	(19,135)	(2)	-
Uni-President Enterprises (China) Investment Corp.	Chongqing President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	129,784	3	Closes its accounts 30 days after the end of each month	-	—	(12,279)	(2)	-
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)	(766,742)	(79)	Closes its accounts 30 days after the end of each month	-	—	99,073	78	-
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	766,742	30	Closes its accounts 30 days after the end of each month	-	—	(99,073)	(18)	-
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	331,207	13	Closes its accounts 30 days after the end of each month	-	—	(69,363)	(13)	-
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	215,221	8	Closes its accounts 30 days after the end of each month	-	—	(20,010)	(4)	-
Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	(Sales)	(1,868,483)	(20)	Closes its accounts 30 days after the end of each month	-	—	251,568	42	-
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)	(331,207)	(3)	Closes its accounts 30 days after the end of each month	-	—	69,363	11	-
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)	(182,616)	(2)	Closes its accounts 30 days after the end of each month	-	—	28,703	5	-
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	1,924,184	27	25 days after invoice date	-	—	(300,492)	(23)	-
Chengdu President Enterprises Food Co., Ltd.	Chongqing President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,156,328	16	Closes its accounts 30 days after the end of each month	-	—	(126,399)	(10)	-
Chengdu President Enterprises Food Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	1,137,698	16	25 days after invoice date	-	—	(218,691)	(17)	-
Taizhou President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,662,948)	(78)	Closes its accounts 30 days after the end of each month	-	—	326,289	87	-
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)	(259,429)	(12)	Closes its accounts 30 days after the end of each month	-	—	19,135	5	-
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)	(185,174)	(9)	Closes its accounts 30 days after the end of each month	-	—	19,488	5	-
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	1,970,870	99	25 days after invoice date	-	—	(289,371)	(99)	-
Shijiazhuang President Enterprises Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	1,053,175	84	Closes its accounts 30 days after the end of each month	-	—	(60,725)	(58)	-
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	332,497	36	Closes its accounts 30 days after the end of each month	-	—	(25,103)	(11)	-

Purchases/sales company	Name of the counterparty	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
Fuzhou President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	\$ 667,170	(12)	Closes its accounts 30 days after the end of each month	\$ -	-	\$ 102,375	53	-
Fuzhou President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,070,296	30	Closes its accounts 30 days after the end of each month	-	-	(241,966)	(27)	-
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)	(932,359)	(16)	Closes its accounts 30 days after the end of each month	-	-	97,707	50	-
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	581,232	16	Closes its accounts 30 days after the end of each month	-	-	(138,984)	(17)	-
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	185,174	5	Closes its accounts 30 days after the end of each month	-	-	(19,488)	(2)	-
Hefei President Enterprises Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	145,129	4	Closes its accounts 30 days after the end of each month	-	-	(4,276)	(1)	-
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	176,721	43	Closes its accounts 30 days after the end of each month	-	-	(19,042)	(33)	-
Hangzhou President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(3,216,091)	(90)	Closes its accounts 30 days after the end of each month	-	-	394,806	94	-
Hangzhou President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(145,129)	(4)	Closes its accounts 30 days after the end of each month	-	-	4,276	1	-
Hangzhou President Enterprises Co., Ltd.	ShangHai President Packaging Ind. Corp.	An investee company of Wuhan President Packing Ind. Corp. accounted for under the equity method	Purchases	120,974	5	Closes its accounts 30 days after the end of each month	-	-	(28,449)	(4)	-
Guangzhou President Enterprises Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,070,296)	(5)	Closes its accounts 30 days after the end of each month	-	-	241,966	18	-
Guangzhou President Enterprises Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	667,170	4	Closes its accounts 30 days after the end of each month	-	-	(102,375)	(4)	-
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)	(949,286)	(4)	Closes its accounts 30 days after the end of each month	-	-	161,645	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	1,289,929	9	Closes its accounts 30 days after the end of each month	-	-	(181,973)	(6)	-
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)	(232,428)	(1)	Closes its accounts 30 days after the end of each month	-	-	16,806	1	-
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	277,628	2	Closes its accounts 30 days after the end of each month	-	-	(34,628)	(1)	-
Guangzhou President Enterprises Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(160,034)	(1)	Closes its accounts 30 days after the end of each month	-	-	41,625	3	-
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	201,747	1	Closes its accounts 30 days after the end of each month	-	-	(22,428)	(1)	-
Guangzhou 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)	(113,721)	(1)	Closes its accounts 30 days after the end of each month	-	-	1,768	-	-
Guangzhou President Enterprises Co., Ltd.	Uni-President Shanghai Managment Consulting Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(106,178)	-	Closes its accounts 30 days after the end of each month	-	-	10,848	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)	
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	\$ 1,637,354	11	25 days after invoice date	\$ -	-	(\$ 269,160)	(9)	-
Guangzhou President Enterprises Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	1,360,696	9	25 days after invoice date	-	-	(251,190)	(9)	-
Guangzhou President Enterprises Co., Ltd.	Zhanjiang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,210,276	8	Closes its accounts 30 days after the end of each month	-	-	(227,990)	(8)	-
Guangzhou President Enterprises Co., Ltd.	Guilin Ziquan Beverage Industried Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,157,070	8	Closes its accounts 30 days after the end of each month	-	-	(176,645)	(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	1,010,597	7	Closes its accounts 30 days after the end of each month	-	-	(266,388)	(9)	-
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	210,642	1	50% down payment, 50% 45 days after invoice date	-	-	(32,955)	(1)	-
Guangzhou President Enterprises Co., Ltd.	Guangzhou President Packaging Ind. Corp.	An investee company of Wuhan President Packing Ind. Corp. accounted for under the equity method	Purchases	207,010	1	Closes its accounts 30 days after the end of each month	-	-	(52,558)	(2)	-
Guangzhou President Enterprises Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	144,989	1	Closes its accounts 30 days after the end of each month	-	-	(25,994)	(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	144,112	1	45 days after invoice date	-	-	(9,450)	-	-
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)	(468,277)	(11)	Closes its accounts 30 days after the end of each month	-	-	58,232	39	-
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	617,131	22	Closes its accounts 30 days after the end of each month	-	-	(89,569)	(16)	-
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)	(461,697)	(11)	Closes its accounts 30 days after the end of each month	-	-	58,800	40	-
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	543,160	19	Closes its accounts 30 days after the end of each month	-	-	(69,949)	(13)	-
Nanning President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,289,929)	(31)	Closes its accounts 30 days after the end of each month	-	-	181,973	98	-
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	949,286	36	Closes its accounts 30 days after the end of each month	-	-	(161,645)	(25)	-
Zhanjiang President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,210,276)	(98)	Closes its accounts 30 days after the end of each month	-	-	227,990	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	1,130,441	100	25 days after invoice date	-	-	(133,418)	(100)	-
Shenyang President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(261,916)	(9)	Closes its accounts 30 days after the end of each month	-	-	79,201	44	-
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)	(176,721)	(6)	Closes its accounts 30 days after the end of each month	-	-	19,042	11	-
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	517,247	29	Closes its accounts 30 days after the end of each month	-	-	(69,464)	(25)	-

Purchases/sales company	Name of the counterparty	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
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	\$ 249,176	14	Closes its accounts 30 days after the end of each month	\$ -	-	(\$ 15,052)	(5)	-
Changsha President Enterprises Co., Ltd.	Nanchang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(543,160)	(8)	Closes its accounts 30 days after the end of each month	-	-	69,949	37	-
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	461,697	10	Closes its accounts 30 days after the end of each month	-	-	(58,800)	(6)	-
Changsha President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(361,448)	(5)	Closes its accounts 30 days after the end of each month	-	-	25,861	14	-
Changsha President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,022,420	22	Closes its accounts 30 days after the end of each month	-	-	(161,590)	(17)	-
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)	(201,747)	(3)	Closes its accounts 30 days after the end of each month	-	-	22,428	12	-
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	Purchases	160,034	3	Closes its accounts 30 days after the end of each month	-	-	(41,625)	(5)	-
Jinan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(2,635,970)	(73)	Closes its accounts 30 days after the end of each month	-	-	363,459	76	-
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)	(332,497)	(9)	Closes its accounts 30 days after the end of each month	-	-	25,103	5	-
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)	(232,963)	(6)	Closes its accounts 30 days after the end of each month	-	-	37,648	8	-
Jinan President Enterprises Co., Ltd.	Tianjin President Enterprises Food Co., Ltd.	An investee company of Uni-President Foodstuff (BVI) Holdings Ltd. accounted for under the equity method	Purchases	142,482	6	Closes its accounts 30 days after the end of each month	-	-	(12,888)	(2)	-
Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,022,420)	(11)	Closes its accounts 30 days after the end of each month	-	-	161,590	40	-
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	361,448	6	Closes its accounts 30 days after the end of each month	-	-	(25,861)	(2)	-
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)	(617,131)	(6)	Closes its accounts 30 days after the end of each month	-	-	89,569	22	-
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	468,277	8	Closes its accounts 30 days after the end of each month	-	-	(58,232)	(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	575,604	10	Closes its accounts 30 days after the end of each month	-	-	(86,536)	(7)	-
Wuhan President Enterprises Food Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	113,721	2	Closes its accounts 30 days after the end of each month	-	-	(1,768)	-	-
Zhengzhou 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)	(125,618)	(1)	Closes its accounts 30 days after the end of each month	-	-	19,809	7	-
Zhengzhou 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	123,338	1	Closes its accounts 30 days after the end of each month	-	-	(39,271)	(3)	-
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	4,291,332	46	Closes its accounts 30 days after the end of each month	-	-	(384,133)	(27)	-

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)	
Zhengzhou President Enterprises Co., Ltd.	Jinan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	\$ 2,635,970	28	Closes its accounts 30 days after the end of each month	\$ -	—	(\$ 363,459)	(25)	-
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	350,875	4	Closes its accounts 30 days after the end of each month	-	—	(22,141)	(2)	-
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	196,866	2	Closes its accounts 30 days after the end of each month	-	—	(4,603)	-	-
Zhengzhou President Enterprises Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	128,513	1	Closes its accounts 30 days after the end of each month	-	—	(15,163)	(1)	-
Chongqing President Enterprises Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,156,328)	(66)	Closes its accounts 30 days after the end of each month	-	—	126,399	76	-
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)	(215,221)	(12)	Closes its accounts 30 days after the end of each month	-	—	20,010	12	-
Chongqing President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	(Sales)	(129,784)	(7)	Closes its accounts 30 days after the end of each month	-	—	12,279	7	-
Beijing President Enterprises Drinks Co., Ltd.	Uni-President Enterprises (TianJin) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(177,984)	(4)	Closes its accounts 30 days after the end of each month	-	—	12,941	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	1,568,548	17	Closes its accounts 30 days after the end of each month	-	—	(239,844)	(21)	-
Beijing President Enterprises Drinks Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(128,513)	(3)	Closes its accounts 30 days after the end of each month	-	—	15,163	4	-
Beijing President Enterprises Drinks Co., Ltd.	Shanxi President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(119,644)	(3)	Closes its accounts 30 days after the end of each month	-	—	12,851	4	-
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	193,082	2	Closes its accounts 30 days after the end of each month	-	—	(30,955)	(3)	-
Beijing President Enterprises Drinks Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(106,189)	(2)	Closes its accounts 30 days after the end of each month	-	—	60,146	17	-
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	2,069,097	23	Closes its accounts 30 days after the end of each month	-	—	(203,007)	(18)	-
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	1,484,635	16	25 days after invoice date	-	—	(175,403)	(15)	-
Beijing President Enterprises Drinks Co., Ltd.	Wuhan Zijiang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	906,429	10	Closes its accounts 30 days after the end of each month	-	—	(249,187)	(22)	-
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)	(196,866)	(17)	Closes its accounts 30 days after the end of each month	-	—	4,603	7	-
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)	(193,082)	(17)	Closes its accounts 30 days after the end of each month	-	—	30,955	46	-
Shanxi President Enterprises Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	119,644	13	Closes its accounts 30 days after the end of each month	-	—	(12,851)	(7)	-
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	225,348	25	Closes its accounts 30 days after the end of each month	-	—	(27,484)	(14)	-

Purchases/sales company	Name of the counterparty	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
Uni-President Enterprises (TianJin) Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	\$ 1,568,548	(58)	Closes its accounts 30 days after the end of each month	\$ -	—	\$ 239,844	80	-
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	177,984	9	Closes its accounts 30 days after the end of each month	-	—	(12,941)	(4)	-
Uni-President Enterprises (TianJin) Co., Ltd.	Shanxi President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(225,348)	(8)	Closes its accounts 30 days after the end of each month	-	—	27,484	9	-
Uni-President Enterprises (TianJin) Co., Ltd.	Uni-President Enterprises (Inner Mongolia) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(181,648)	(7)	Closes its accounts 30 days after the end of each month	-	—	9,918	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	577,016	30	25 days after invoice date	-	—	(75,530)	(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)	(1,117,511)	(100)	Closes its accounts 30 days after the end of each month	-	—	59,617	100	-
Xinjiang President Enterprises Food Co., Ltd.	Shaanxi President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,155,992	27	Closes its accounts 30 days after the end of each month	-	—	(150,097)	(22)	-
Xinjiang President Enterprises Food Co., Ltd.	Akesu President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,117,511	26	Closes its accounts 30 days after the end of each month	-	—	(59,617)	(9)	-
Shaanxi President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,155,992)	(37)	Closes its accounts 30 days after the end of each month	-	—	150,097	89	-
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	232,963	11	Closes its accounts 30 days after the end of each month	-	—	(37,648)	(8)	-
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	182,616	8	Closes its accounts 30 days after the end of each month	-	—	(28,703)	(6)	-
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)	(4,291,332)	(96)	Closes its accounts 30 days after the end of each month	-	—	384,133	97	-
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)	(1,010,597)	(93)	Closes its accounts 30 days after the end of each month	-	—	266,388	100	-
President (Kunshan) Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	(Sales)	(1,831,039)	(10)	Closes its accounts 30 days after the end of each month	-	—	405,457	24	-
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)	(581,232)	(3)	Closes its accounts 30 days after the end of each month	-	—	138,984	8	-
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	932,359	5	Closes its accounts 30 days after the end of each month	-	—	(97,707)	(4)	-
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)	(277,628)	(2)	Closes its accounts 30 days after the end of each month	-	—	34,628	2	-
President (Kunshan) Trading Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	232,428	1	Closes its accounts 30 days after the end of each month	-	—	(16,806)	(1)	-
President (Kunshan) Trading Co., Ltd.	Uni-President Shanghai Managment Consulting Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(241,215)	(1)	Closes its accounts 30 days after the end of each month	-	—	108,651	6	-
President (Kunshan) Trading Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(123,338)	(1)	Closes its accounts 30 days after the end of each month	-	—	39,271	2	-

Purchases/sales company	Name of the counterparty	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
President (Kunshan) Trading Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	\$ 125,618	1	Closes its accounts 30 days after the end of each month	\$ -	—	(\$ 19,809)	(1)	-
President (Kunshan) Trading Co., Ltd.	President Chain Store (Shanghai) Ltd.	An investee company of President Chain Store Hong Kong Holdings Ltd. accounted for under the equity method	(Sales)	(111,430)	(1)	Closes its accounts 45 days after the end of each month	-	—	22,910	1	-
President (Kunshan) Trading Co., Ltd.	Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	3,415,307	18	Closes its accounts 30 days after the end of each month	-	—	(383,051)	(17)	-
President (Kunshan) Trading Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	3,216,091	17	Closes its accounts 30 days after the end of each month	-	—	(394,806)	(17)	-
President (Kunshan) Trading Co., Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	2,316,875	12	25 days after invoice date	-	—	(284,101)	(12)	-
President (Kunshan) Trading Co., Ltd.	Taizhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,662,948	9	Closes its accounts 30 days after the end of each month	-	—	(326,289)	(14)	-
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	670,621	4	25 days after invoice date and closes its accounts 90 days after the end of each month	-	—	(113,870)	(5)	-
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	384,649	2	Closes its accounts 30 days after the end of each month	-	—	(6,356)	-	-
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	261,916	1	Closes its accounts 30 days after the end of each month	-	—	(79,201)	(3)	-
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	180,137	1	Closes its accounts 30 days after the end of each month	-	—	(52,943)	(2)	-
President (Kunshan) 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	Purchases	106,189	1	Closes its accounts 30 days after the end of each month	-	—	(60,146)	(3)	-
Jiangsu President Enterprises Co., Ltd.	Uni-President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(384,649)	(43)	Closes its accounts 30 days after the end of each month	-	—	6,356	6	-
Uni-President Enterprises (Inner Mongolia) Co., Ltd.	Uni-President Enterprises (TianJin) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	181,648	67	Closes its accounts 30 days after the end of each month	-	—	(9,918)	(53)	-
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)	(517,247)	(72)	Closes its accounts 30 days after the end of each month	-	—	69,464	86	-
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)	(249,176)	(88)	Closes its accounts 30 days after the end of each month	-	—	15,052	39	-
Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Uni-President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(3,415,307)	(93)	Closes its accounts 30 days after the end of each month	-	—	383,051	92	-
Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	ShangHai President Packaging Ind. Corp.	An investee company of Wuhan President Packing Ind. Corp. accounted for under the equity method	Purchases	207,773	8	Closes its accounts 30 days after the end of each month	-	—	(48,423)	(7)	-
Uni-President Shanghai Managment Consulting Co., Ltd.	Uni-President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	241,215	25	Closes its accounts 30 days after the end of each month	-	—	(108,651)	(21)	-
Uni-President Shanghai Managment Consulting Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	106,178	11	Closes its accounts 30 days after the end of each month	-	—	(10,848)	(2)	-
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)	(350,875)	(83)	Closes its accounts 30 days after the end of each month	-	—	22,141	90	-

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.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	\$ 2,069,097	(34)	Closes its accounts 30 days after the end of each month	\$ -	—	\$ 203,007	62	-
Shanghai E & P Trading Co., Ltd.	Shijiazhuang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,053,175)	(17)	Closes its accounts 30 days after the end of each month	-	—	60,725	18	-
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)	(354,488)	(6)	5~45 days after invoice date	-	—	32,816	10	-
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)	(353,836)	(6)	15 days after invoice date	-	—	45,986	14	-
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)	(255,658)	(4)	5~45 days after invoice date	-	—	63,882	19	-
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)	(226,027)	(4)	5~45 days after invoice date	-	—	10,615	3	-
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)	(208,138)	(3)	15 days after invoice date	-	—	15,956	5	-
Shanghai E & P Trading Co., Ltd.	Guilin Ziquan Beverage Industried Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(182,904)	(3)	Closes its accounts 30 days after the end of each month	-	—	22,311	7	-
Shanghai E & P Trading Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	(Sales)	(161,992)	(3)	5~45 days after invoice date	-	—	32,728	10	-
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)	(151,007)	(2)	5~15 days after invoice date	-	—	25,375	8	-
Shanghai E & P Trading Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(144,989)	(2)	Closes its accounts 30 days after the end of each month	-	—	25,994	8	-
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)	(144,711)	(2)	5~45 days after invoice date	-	—	11,852	4	-

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

(Note 2) Foreign currencies are translated into New Taiwan Dollars using the following exchanges: ending balances of receivables and payables are translated using the exchange rates as of report date (USD:NTD 1:31.65, CNY:NTD 1:4.509, VND:NTD 1:0.001288, THB:NTD 1:0.9837, MYR:NTD 1:7.7981, PHP:NTD 1 : 0.5647); amounts of transactions of purchases and sales are translated using the average exchange rates for the nine-month period ended September 30, 2024 (USD:NTD 1: 32.05, CNY:NTD 1: 4.452, VND:NTD 1: 0.001283, THB:NTD 1: 0.8981, MYR:NTD 1:7.0495, PHP:NTD 1:0.5622).

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
Receivables from related parties reaching \$100 million or 20% of the Company's paid-in capital or more
September 30, 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	\$ 1,437,257	8.09	\$ -	-	\$ 1,067,608	\$ -
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	740,348	12.45	-	-	740,348	-
Uni-President Enterprises Corp.	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Accounts receivable	472,327	10.27	-	-	450,289	-
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	464,780	9.29	-	-	448,579	-
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Other receivables	162,351	-	-	-	12,262	-
Uni-President Enterprises Corp.	Tung Hsyng Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	267,661	5.37	-	-	171,150	-
Uni-President Enterprises Corp.	Tong-Shun Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	238,005	5.04	-	-	103,555	-
Uni-President Enterprises Corp.	Tung-Yi Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	192,413	6.51	-	-	106,985	-
Uni-President Enterprises Corp.	Guan-Chan Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	189,670	6.00	-	-	117,199	-
Uni-President Enterprises Corp.	Tong Zhan Corporation Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	160,291	8.00	-	-	130,646	-
Uni-President Enterprises Corp.	JinHui Food Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	109,601	6.01	-	-	67,898	-
Uni-President Enterprises Corp.	Tung-Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	100,599	5.60	-	-	57,647	-
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	1,236,566	-	-	-	-	-
Cayman President Holdings Ltd.	Yahoo! Taiwan Holdings Ltd.	An investee company of Cayman President Holdings Ltd. accounted for under the equity method	Other receivables	791,250	-	-	-	-	-
Kai Yu Investment Co., Ltd.	Uni-President Express Corp.	An investee company accounted for under the equity method	Other receivables	573,180	-	-	-	-	-
Kai Yu Investment Co., Ltd.	Tung Ho Development Corp.	An investee company accounted for under the equity method	Other receivables	100,000	-	-	-	-	-

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
Presco Netmarketing Inc.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	\$ 100,875	7.19	\$ -	-	\$ -	\$ -
Nanlien International Corp.	Link Pro Corporation	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	384,110	6.25	-	-	-	-
Tait Marketing & Distribution Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	160,281	5.16	-	-	-	-
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	103,985	6.07	-	-	-	-
President Kikkoman Inc.	Uni-President Enterprises Corp.	The Company	Accounts receivable	105,686	13.93	-	-	-	-
President Chain Store Corp.	Icash Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	150,862	-	-	-	42,049	-
President Chain Store Corp.	Uni-President Enterprises Corp.	The Company	Other receivables	136,739	-	-	-	31,062	-
Tung Ang Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	341,262	11.09	-	-	-	-
Tung Ang Enterprises Corp.	Tung Hsyng Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	238,759	5.79	-	-	-	-
Tung Hsyng Co., Ltd.	Presicare Corp.	An investee company accounted for under the equity method	Accounts receivable	309,091	3.25	-	-	-	-
Tung-Ju Enterprise Corp.	Presicare Corp.	An investee company accounted for under the equity method	Accounts receivable	179,263	3.64	-	-	-	-
Link Pro Corporation	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	130,551	8.23	-	-	-	-
Kai Ya Food Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	203,687	6.44	-	-	-	-
Ton Yu Investment Inc.	President Property Corp.	An investee company of President International Development Corp. accounted for under the equity method	Other receivables	128,126	-	-	-	-	-
Tung Lo Development Co., Ltd.	Uni-President Express Corp.	An investee company accounted for under the equity method	Other receivables	100,157	-	-	-	-	-
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	204,629	-	-	-	-	-
Ton Yi (China) Investment Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	684,106	-	-	-	-	-

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
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	\$ 569,327	-	\$ -	-	\$ 260	\$ -
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	300,492	8.23	-	-	169,874	-
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	182,529	-	-	-	-	-
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	162,175	-	-	-	-	-
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	137,891	-	-	-	-	-
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	133,418	13.50	-	-	57,069	-
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	338,436	-	-	-	-	-
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	269,160	9.25	-	-	121,454	-
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	251,190	8.25	-	-	135,876	-
Zhangzhou Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	138,957	-	-	-	-	-
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	289,371	11.16	-	-	172,803	-
Taizhou Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	251,615	-	-	-	-	-
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	182,935	-	-	-	-	-
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	218,691	10.41	-	-	99,724	-

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
Kunshan Ton Yi Industrial Co., Ltd.	Uni-President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	\$ 284,101	13.51	\$ -	-	\$ 178,668	\$ -
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	228,968	-	-	-	-	-
Kunshan Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	137,810	-	-	-	-	-
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	175,403	12.01	-	-	117,378	-
Beijing Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	137,353	-	-	-	-	-
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	115,571	-	-	-	-	-
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	293,311	-	-	-	-	-
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	129,069	5.19	-	-	-	-
Jiangsu Ton Yi Tinplate Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	273,513	-	-	-	-	-
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	183,231	-	-	-	-	-
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	157,938	-	-	-	-	-
Wuxi Ton Yi Industrial Packing Co., Ltd.	Uni-President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	113,870	13.84	-	-	65,799	-

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 Superior Commissary Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	\$ 514,593	11.50	\$ -	-	\$ -	\$ -
21 Century Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	164,969	6.34	-	-	3,436	-
President Pharmaceutical Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	123,737	3.87	-	-	22,275	-
President Information Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	265,156	5.06	-	-	506	-
Qware Systems & Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	137,047	5.17	-	-	47,788	-
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	142,109	10.62	-	-	-	-
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	128,153	9.53	-	-	-	-
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	100,600	11.40	-	-	-	-
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	142,979	11.36	-	-	-	-
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	194,752	5.17	-	-	-	-
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	313,789	-	-	-	-	-
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	182,627	-	-	-	-	-

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
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	\$ 722,866	-	\$ -	-	\$ -	\$ -
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	135,391	-	-	-	-	-
President (Shanghai) Private Label Marketing & 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	156,525	-	-	-	-	-
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	3,195,576	-	-	-	-	-
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	983,386	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Uni-President Shanghai Managment Consulting Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	958,671	-	-	-	-	-
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	892,586	-	-	-	-	-
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	641,624	-	-	-	-	-
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	610,900	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Inner Mongolia) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	556,898	-	-	-	-	-
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	523,986	-	-	-	-	-
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	403,943	-	-	-	-	-

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 (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	\$ 398,118	-	\$ -	-	\$ -	\$ -
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	349,361	-	-	-	-	-
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	253,420	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Jiangsu President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	225,217	-	-	-	-	-
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	211,410	-	-	-	-	-
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	205,063	-	-	-	-	-
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	202,422	-	-	-	-	-
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	169,194	-	-	-	-	-
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	152,601	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Nanning President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	147,341	-	-	-	-	-
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	145,756	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	144,786	-	-	-	-	-

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 (Shanghai) Pearly Century Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	\$ 132,350	-	\$ -	-	\$ -	\$ -
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	129,081	-	-	-	-	-
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	104,069	-	-	-	-	-
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	565,830	-	-	-	-	-
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	278,698	-	-	-	-	-
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	251,568	5.22	-	-	-	-
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	570,232	-	-	-	-	-
Taizhou President Enterprises Co., Ltd.	Uni-President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	326,289	8.69	-	-	-	-
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	369,195	-	-	-	-	-
Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Uni-President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	383,051	13.71	-	-	-	-
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	Accounts receivable	102,375	11.49	-	-	-	-
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	569,808	-	-	-	-	-

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.	Uni-President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	\$ 394,806	13.98	\$ -	- \$	- \$	-
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	331,430	-	-	-	-	-
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	241,966	9.64	-	-	-	-
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	161,645	12.04	-	-	-	-
Guangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	1,509,195	-	-	-	-	-
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	1,034,556	-	-	-	-	-
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	227,990	13.70	-	-	-	-
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	453,086	-	-	-	-	-
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	1,223,803	-	-	-	-	-
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	363,459	10.94	-	-	-	-
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	161,590	9.93	-	-	-	-
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	1,387,043	-	-	-	-	-

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
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	\$ 926,892	-	\$ -	-	\$ -	\$ -
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	126,399	16.11	-	-	-	-
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	688,740	-	-	-	-	-
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	881,675	-	-	-	-	-
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	528,453	-	-	-	-	-
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	420,684	-	-	-	-	-
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	150,097	12.85	-	-	-	-
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	514,993	-	-	-	-	-
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	384,133	16.94	-	-	-	-
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	203,381	-	-	-	-	-
Uni-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	405,457	8.83	-	-	-	-
Uni-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	138,984	6.53	-	-	-	-

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 (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	Accounts receivable	\$ 108,651	3.79	\$ -	- \$	- \$	-
Uni-President (Kunshan) Trading Co., Ltd.	Nanning President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	109,045	-	-	-	-	-
Uni-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	101,239	-	-	-	-	-
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	456,983	-	-	-	-	-
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	239,844	9.54	-	-	-	-
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	265,961	-	-	-	-	-
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	559,957	-	-	-	-	-
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	181,973	13.02	-	-	-	-
Nanning President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	1,151,232	-	-	-	-	-
Kunshan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	462,343	-	-	-	-	-
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	266,388	6.72	-	-	-	-
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	383,306	-	-	-	-	-

Company Name	Name of the counterparty	Relationship	Receivables from related party		Turnover rate	Overdue receivables				
			General ledger account	Amount		Amount	Action taken for overdue accounts	Subsequent collections	Allowance for doubtful accounts	
Ningxia Uni-President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	\$ 465,874	-	\$ -	-	\$ -	-	\$ -
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	129,090	-	-	-	-	-	-
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	825,120	-	-	-	-	-	-
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	260,877	-	-	-	-	-	-
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	203,007	14.96	-	-	-	-	-

(Note) Foreign currencies are translated into New Taiwan Dollars using the exchange rates as of report date.(USD:NTD 1:31.65, CNY:NTD 1:4.509, VND:NTD 1:0.001288, THB:NTD 1:0.9837, PHP:NTD 1:0.5647, KRW:NTD 1:0.02407).

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Derivative financial instrument transactions

September 30, 2024

Table 8

Expressed in thousands of NTD

Company name	Derivative financial instruments	Contract amount (thousand dollars)		Book value
Uni-President Enterprises Corp.	Forward exchange contracts-buy USD sell NTD	USD	10,100	(\$ 4,241)
President Nisshin Corp.	Forward exchange contracts-buy USD sell NTD	USD	2,260	(648)
Tait Marketing & Distribution Co., Ltd.	Forward exchange contracts-buy USD sell NTD	USD	727	(223)
ScinoPharm Taiwan, Ltd.	Forward exchange contracts-buy NTD sell USD	USD	6,360	1,974
Ton-Yi Industrial Corp.	Forward exchange contracts-buy NTD sell JPY	JPY	70,000	(170)

(Note 1) For the nine-month period ended September 30, 2024, the Company recognized a net gain of \$2,411 as a result of derivative financial instrument transactions.

(Note 2) For the nine-month period ended September 30, 2024, the Company's subsidiaries recognized a net loss of \$69,214 as a result of derivative financial instrument transactions.

(Note 3) Foreign currencies are translated into New Taiwan Dollars. Exchange rates of foreign currencies indicated as of report date were as follows: USD:NTD 1:31.65, JPY:NTD 1:0.2223.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Significant inter-company transactions during the reporting periods

For the nine-month period ended September 30, 2024

Table 9

Expressed in thousands of NTD

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	
0	Uni-President Enterprises Corp.	Uni-President Cold-Chain Corp.	1	Sales	\$ 8,121,270	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	1,437,257	-	-
0	Uni-President Enterprises Corp.	Uni-President Cold-Chain Corp.	1	Shipping expenses	469,392	Closes its accounts 30 days after the end of each month	-
0	Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	1	Sales	5,247,934	Closes its accounts 38 days after the end of each week	1%
0	Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	1	Accounts receivable	740,348	-	-
0	Uni-President Enterprises Corp.	Retail Support International Corp.	1	Sales	3,692,249	Closes its accounts 30 days after the end of each month	1%
0	Uni-President Enterprises Corp.	Retail Support International Corp.	1	Accounts receivable	472,327	-	-
0	Uni-President Enterprises Corp.	President Chain Store Corp.	1	Sales	3,284,092	Closes its accounts 35 days after the end of each month	1%
0	Uni-President Enterprises Corp.	President Chain Store Corp.	1	Accounts receivable	464,780	-	-
0	Uni-President Enterprises Corp.	President Chain Store Corp.	1	Other receivables	162,351	-	-
0	Uni-President Enterprises Corp.	Tung Hsyng Co., Ltd.	1	Sales	1,024,903	Closes its accounts 60 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tung Hsyng Co., Ltd.	1	Accounts receivable	267,661	-	-
0	Uni-President Enterprises Corp.	Tung Yi Foods Enterprises Corp.	1	Sales	901,955	Closes its accounts 50 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tung Yi Foods Enterprises Corp.	1	Accounts receivable	192,413	-	-
0	Uni-President Enterprises Corp.	Tong-Shun Enterprises Corp.	1	Sales	842,136	Closes its accounts 62 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tong-Shun Enterprises Corp.	1	Accounts receivable	238,005	-	-
0	Uni-President Enterprises Corp.	Guan-Chan Enterprises Co., Ltd.	1	Sales	377,372	Closes its accounts 54 days after the end of each week	-
0	Uni-President Enterprises Corp.	Guan-Chan Enterprises Co., Ltd.	1	Accounts receivable	189,670	-	-
0	Uni-President Enterprises Corp.	Fu Yi Enterprises Corp.	1	Sales	568,600	Closes its accounts 27 days after the end of each week	-
0	Uni-President Enterprises Corp.	Uni-President Vender Corp.	1	Sales	517,689	Closes its accounts 20 days after the end of each month	-
0	Uni-President Enterprises Corp.	Uni-Wonder Corporation	1	Sales	440,952	Closes its accounts 30 days after the end of each month	-
0	Uni-President Enterprises Corp.	Tung-Hsiang Enterprises Corp.	1	Sales	402,542	Closes its accounts 49 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tung-Hsiang Enterprises Corp.	1	Accounts receivable	100,599	-	-
0	Uni-President Enterprises Corp.	Tung-Ju Enterprise Corp.	1	Sales	376,874	Closes its accounts 65 days after the end of each week	-
0	Uni-President Enterprises Corp.	Kun Rich Corp.	1	Sales	340,652	Closes its accounts 42 days after the end of each week	-
0	Uni-President Enterprises Corp.	Uni-President Superior Commissary Corp.	1	Sales	233,868	Closes its accounts 60 days after the end of each month	-
0	Uni-President Enterprises Corp.	Yi Fa Enterprises Corp.	1	Sales	217,018	Closes its accounts 36 days after the end of each week	-
0	Uni-President Enterprises Corp.	Ginfa Enterprises Corp.	1	Sales	199,592	Closes its accounts 40 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tung-Che Enterprises Corp.	1	Sales	164,087	Closes its accounts 58 days after the end of each week	-
0	Uni-President Enterprises Corp.	Xin-Tung Enterprises Corp.	1	Sales	146,412	Closes its accounts 17 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tung Shen Co., Ltd.	1	Sales	135,918	Closes its accounts 46 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tong-Yo Enterprises Corp.	1	Sales	133,971	Closes its accounts 12 days after the end of each week	-

Intercompany transactions							
Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	General ledger account	Amount	Terms	The percentage of consolidated total revenue or total assets (Note 4)
0	Uni-President Enterprises Corp.	Tong-Yeen Enterprises Corp.	1	Sales	\$ 133,965	Closes its accounts 12 days after the end of each week	-
0	Uni-President Enterprises Corp.	Hua-Zuo Corp.	1	Sales	112,476	Closes its accounts 51 days after the end of each week	-
0	Uni-President Enterprises Corp.	Wei-Tong Enterprises Corp.	1	Sales	108,986	Closes its accounts 12 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tung-Xiang Xin Yeh Corp.	1	Sales	108,934	Closes its accounts 49 days after the end of each week	-
0	Uni-President Enterprises Corp.	President Kikkoman Inc.	1	Purchase	890,491	Closes its accounts 25~30 days after the end of each month	-
0	Uni-President Enterprises Corp.	President Kikkoman Inc.	1	Accounts payable	105,686	-	-
0	Uni-President Enterprises Corp.	President Nisshin Corp.	1	Purchase	481,897	Closes its accounts 30 days after the end of each month	-
0	Uni-President Enterprises Corp.	Uni-President (Vietnam) Co., Ltd.	1	Purchase	394,540	30 days after delivery	-
0	Uni-President Enterprises Corp.	President Packaging Industrial Corp.	1	Purchase	222,223	Closes its accounts 30 days after the end of each month	-
0	Uni-President Enterprises Corp.	Presco Netmarketing Inc.	1	Advertising expenses	241,810	Closes its accounts 30 days after the end of each month	-
0	Uni-President Enterprises Corp.	Uni-President Dream Parks Corp.	1	Advertising expenses	235,705	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	1,236,566	-	-
1	Cayman President Holdings Ltd.	Yahoo! Taiwan Holdings Ltd.	3	Other receivables	791,250	-	-
2	Kai Yu Investment Co., Ltd.	Uni-President Express Corp.	3	Other receivables	573,180	-	-
2	Kai Yu Investment Co., Ltd.	Tung Ho Development Corp.	3	Other receivables	100,000	-	-
3	Nanlien International Corp.	Link Pro Corporation	3	Sales	1,282,621	Closes its accounts 35 days after the end of each month	-
3	Nanlien International Corp.	Link Pro Corporation	3	Accounts receivable	384,110	-	-
3	Nanlien International Corp.	Tong-Yeen Enterprises Corp.	3	Sales	185,661	12 days after shipment	-
3	Nanlien International Corp.	Xin-Tung Enterprises Corp.	3	Sales	122,261	12 days after shipment	-
4	Uni-President Dream Parks Corp.	Tung Ang Enterprises Corp.	3	Media revenue	146,548	Closes its accounts 45 days after the end of each month	-
5	Presco Netmarketing Inc.	President Chain Store Corp.	3	Service revenue	657,809	Closes its accounts 60 days after the end of each month	-
5	Presco Netmarketing Inc.	President Chain Store Corp.	3	Accounts receivable	100,875	-	-
6	Uni-President Development Corp.	Uni-President Department Stores Corp.	3	Rental income	281,381	Monthly payment	-
7	Tait Marketing & Distribution Co., Ltd.	President Chain Store Corp.	3	Sales	544,551	Closes its accounts 20~70 days after the end of each month	-
7	Tait Marketing & Distribution Co., Ltd.	President Chain Store Corp.	3	Accounts receivable	160,281	-	-
7	Tait Marketing & Distribution Co., Ltd.	Tone Sang Construction Corp.	3	Other receivables	200,000	-	-
8	President Tokyo Corp.	President Transnet Corp.	3	Service revenue	125,335	Closes its accounts 45 days after the end of each month	-
9	President Packaging Industrial Corp.	President Chain Store Corp.	3	Sales	466,877	Closes its accounts 15~60 days after the end of each month	-
9	President Packaging Industrial Corp.	President Chain Store Corp.	3	Accounts receivable	103,985	-	-
10	Ton-Yi Industrial Corp.	Fujian Ton Yi Tinplate Co., Ltd.	3	Sales	530,576	50 days after shipping	-
11	President Chain Store Corp.	Icash Corporation	3	Other receivables	150,862	-	-
11	President Chain Store Corp.	Uni-President Enterprises Corp.	2	Other receivables	136,739	-	-
12	Tung Ang Enterprises Corp.	President Chain Store Corp.	3	Sales	2,251,185	Closes its accounts 30 days after the end of each month	-
12	Tung Ang Enterprises Corp.	President Chain Store Corp.	3	Accounts receivable	341,262	-	-
12	Tung Ang Enterprises Corp.	Tung Hsyng Co., Ltd.	3	Sales	896,802	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)	
12	Tung Ang Enterprises Corp.	Tung Hsyung Co., Ltd.	3	Accounts receivable	\$ 238,759	-	-	
12	Tung Ang Enterprises Corp.	Tung-Ju Enterprise Corp.	3	Sales	263,019	Closes its accounts 56 days after the end of each week	-	
12	Tung Ang Enterprises Corp.	Tong-Yo Co., Ltd.	3	Sales	175,160	Closes its accounts 12 days after the end of each week	-	
12	Tung Ang Enterprises Corp.	Xin-Tung Enterprises Corp.	3	Sales	159,205	Closes its accounts 17 days after the end of each week	-	
12	Tung Ang Enterprises Corp.	Tong-Yeen Enterprises Corp.	3	Sales	146,226	Closes its accounts 12 days after the end of each week	-	
12	Tung Ang Enterprises Corp.	Wei-Tong Enterprises Corp.	3	Sales	132,686	Closes its accounts 12 days after the end of each week	-	
13	Tung Hsyung Co., Ltd.	Presicarre Corp.	3	Sales	607,843	Closes its accounts 50~85 days after the end of each month	-	
13	Tung Hsyung Co., Ltd.	Presicarre Corp.	3	Accounts receivable	309,091	-	-	
14	Link Pro Corporation	President Chain Store Corp.	3	Sales	682,749	Closes its accounts 10~54 days after the end of each month	-	
14	Link Pro Corporation	President Chain Store Corp.	3	Accounts receivable	130,551	-	-	
14	Lien Bo Enterprises Corp.	Presicarre Corp.	3	Sales	123,940	Closes its accounts 45~75 days after the end of each month	-	
15	Tung-Ju Enterprise Corp.	Presicarre Corp.	3	Sales	364,206	Closes its accounts 60 days after the end of each month	-	
15	Tung-Ju Enterprise Corp.	Presicarre Corp.	3	Accounts receivable	179,263	-	-	
16	Tung-Yi Enterprises Corp.	Presicarre Corp.	3	Sales	103,868	Closes its accounts 60 days after the end of each month	-	
17	Fu Yi Enterprises Corp.	Presicarre Corp.	3	Sales	102,375	Closes its accounts 60 days after the end of each month	-	
18	Kai Ya Food Co., Ltd.	President Chain Store Corp.	3	Sales	817,992	Closes its accounts 40 days after the end of each month	-	
18	Kai Ya Food Co., Ltd.	President Chain Store Corp.	3	Accounts receivable	203,687	-	-	
18	Kai Ya Food Co., Ltd.	Uni-Wonder Corporation	3	Sales	113,266	Closes its accounts 30 days after the end of each month	-	
19	Uni-President Express Corp.	President Chain Store Corp.	3	Construction revenue	120,000	Closes its accounts 45 days after the end of each month	-	
20	Tong Yu Investment Corp.	President Property Corp.	3	Other receivables	128,126	-	-	
21	Tung Lo Development Co., Ltd.	Uni-President Express Corp.	3	Other receivables	100,157	-	-	
22	Daeyoung FoodsCo., Ltd.	The Joen Water Co., Ltd.	3	Other receivables	204,629	-	-	
23	Chengdu Ton Yi Industrial Packing Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	293,311	-	-	
24	Wuxi Ton Yi Industrial Packing Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Sales	670,621	25 days after invoice date and Closes its accounts 90 days after the end of each month	-	
24	Wuxi Ton Yi Industrial Packing Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Accounts receivable	113,870	-	-	
24	Wuxi Ton Yi Industrial Packing Co., Ltd.	Chengdu Ton Yi Industrial Packing Co., Ltd.	3	Sales	370,140	Closes its accounts 30 days after the end of each month	-	
24	Wuxi Ton Yi Industrial Packing Co., Ltd.	Changsha Ton Yi Industrial Co., Ltd.	3	Sales	356,919	Closes its accounts 30 days after the end of each month	-	
25	Jiangsu Ton Yi Tinplate Co., Ltd.	Changsha Ton Yi Industrial Co., Ltd.	3	Sales	394,550	67 days after invoice date	-	
25	Jiangsu Ton Yi Tinplate Co., Ltd.	Changsha Ton Yi Industrial Co., Ltd.	3	Accounts receivable	129,069	-	-	
25	Jiangsu Ton Yi Tinplate Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Other receivables	273,513	-	-	
25	Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Tony Daiwa Industrial Co., Ltd.	3	Other receivables	183,231	-	-	
25	Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	157,938	-	-	
26	Fujian Ton Yi Tinplate Co., Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	3	Sales	1,308,455	67 days after invoice date	-	
26	Fujian Ton Yi Tinplate Co., Ltd.	Changsha Ton Yi Industrial Co., Ltd.	3	Sales	108,311	67 days after invoice date	-	

Intercompany transactions							
Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	General ledger account	Amount	Terms	The percentage of consolidated total revenue or total assets (Note 4)
27	Ton Yi (China) Investment Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Other receivables	\$ 684,106	-	-
27	Ton Yi (China) Investment Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	569,327	-	-
28	Sichuan Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	1,924,184	25 days after invoice date	-
28	Sichuan Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Accounts receivable	300,492	-	-
28	Sichuan Ton Yi Industrial Co., Ltd.	Wuxi Tonyi Daiwa Industrial Co., Ltd.	3	Other receivables	182,529	-	-
28	Sichuan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	162,175	-	-
28	Sichuan Ton Yi Industrial Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	3	Other receivables	137,891	-	-
29	Zhanjiang Ton Yi Industrial Co., Ltd.	Zhanjiang President Enterprises Co., Ltd.	3	Sales	1,130,441	25 days after invoice date	-
29	Zhanjiang Ton Yi Industrial Co., Ltd.	Zhanjiang President Enterprises Co., Ltd.	3	Accounts receivable	133,418	-	-
29	Zhanjiang Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	210,642	50% down payment , 50% 45 days after invoice date	-
29	Zhanjiang Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	3	Other receivables	338,436	-	-
30	Zhangzhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	1,360,696	25 days after invoice date	-
30	Zhangzhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Accounts receivable	251,190	-	-
30	Zhangzhou Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Other receivables	138,957	-	-
31	Huizhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	1,637,354	25 days after invoice date	-
31	Huizhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Accounts receivable	269,160	-	-
32	Taizhou Ton Yi Industrial Co., Ltd.	Taizhou President Enterprises Co., Ltd.	3	Sales	1,970,870	25 days after invoice date	-
32	Taizhou Ton Yi Industrial Co., Ltd.	Taizhou President Enterprises Co., Ltd.	3	Accounts receivable	289,371	-	-
32	Taizhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	144,112	45 days after invoice date	-
32	Taizhou Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Other receivables	251,615	-	-
32	Taizhou Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	3	Other receivables	182,935	-	-
33	Chengdu Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	1,137,698	25 days after invoice date	-
33	Chengdu Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Accounts receivable	218,691	-	-
34	Kunshan Ton Yi Industrial Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Sales	2,316,875	25 days after invoice date	-
34	Kunshan Ton Yi Industrial Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Accounts receivable	284,101	-	-
34	Kunshan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	228,968	-	-
34	Kunshan Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Other receivables	137,810	-	-
35	Beijing Ton Yi Industrial Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	1,484,635	25 days after invoice date	-
35	Beijing Ton Yi Industrial Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Accounts receivable	175,403	-	-
35	Beijing Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Other receivables	137,353	-	-
35	Beijing Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	115,571	-	-
36	Tian Jin Ton Yi Industrial Co., Ltd.	Uni-President Enterprises (TianJin) Co., Ltd.	3	Sales	577,016	25 days after invoice date	-
37	SciAnda (Changshu) Pharmaceuticals, Ltd.	ScinoPharm Taiwan, Ltd.	3	Sales	320,946	Closes its accounts 90 days after the end of each month	-
38	Capital Marketing Consultant Corp.	President Chain Store Corp.	3	Service revenue	231,011	Closes its accounts 45~65 days after the end of each month	-
39	Wisdom Distribution Services Corp.	Books.com. Co., Ltd.	3	Service revenue	156,230	Closes its accounts 30~45 days after the end of each month	-

Intercompany transactions							
Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	General ledger account	Amount	Terms	The percentage of consolidated total revenue or total assets (Note 4)
40	Uni-President Cold-Chain Corp.	President Chain Store Corp.	3	Distribution revenue	\$ 590,454	Closes its accounts 30 days after the end of each month	-
41	21 Century Co., Ltd.	President Chain Store Corp.	3	Sales	885,932	Closes its accounts 30~60 days after the end of each month	-
41	21 Century Co., Ltd.	President Chain Store Corp.	3	Accounts receivable	164,969	-	-
42	President Transnet Corp.	President Chain Store Corp.	3	Sales	489,358	Closes its accounts 60 days after the end of each month	-
42	President Transnet Corp.	President Collect Services Corp.	3	Service revenue	207,437	Closes its accounts 30 days after the end of each month	-
43	Uni-President Superior Commissary Corp.	President Chain Store Corp.	3	Sales	4,267,548	Closes its accounts 30~45 days after the end of each month	1%
43	Uni-President Superior Commissary Corp.	President Chain Store Corp.	3	Accounts receivable	514,593	-	-
43	Uni-President Superior Commissary Corp.	21 Century Co., Ltd.	3	Sales	111,437	Closes its accounts 60 days after the end of each month	-
44	Qware Systems & Services Corp.	President Chain Store Corp.	3	Service revenue	551,690	Closes its accounts 40 days after the end of each month	-
44	Qware Systems & Services Corp.	President Chain Store Corp.	3	Accounts receivable	137,047	-	-
45	President Information Corp.	President Chain Store Corp.	3	Service revenue	1,058,316	Closes its accounts 30 days after the end of each month	-
45	President Information Corp.	President Chain Store Corp.	3	Accounts receivable	265,156	-	-
46	President Pharmaceutical Corp.	President Drugstore Business Corp.	3	Sales	511,911	Closes its accounts 70 days after the end of each month	-
46	President Pharmaceutical Corp.	President Chain Store Corp.	3	Sales	360,077	Closes its accounts 60~70 days after the end of each month	-
46	President Pharmaceutical Corp.	President Chain Store Corp.	3	Accounts receivable	123,737	-	-
47	Retail Support International Corp.	Uni-Wonder Corporation	3	Distribution revenue	246,968	Closes its accounts 29 days after the end of each month	-
48	Duskin Serve Taiwan Co., Ltd.	President Chain Store Corp.	3	Service revenue	292,666	Closes its accounts 15~60 days after the end of each month	-
49	President Logistics International Co., Ltd.	Uni-President Cold-Chain Corp.	3	Distribution revenue	1,171,729	Closes its accounts 20 days after the end of each month	-
49	President Logistics International Co., Ltd.	Uni-President Cold-Chain Corp.	3	Accounts receivable	142,109	-	-
49	President Logistics International Co., Ltd.	Wisdom Distribution Services Corp.	3	Distribution revenue	1,054,649	Closes its accounts 20 days after the end of each month	-
49	President Logistics International Co., Ltd.	Wisdom Distribution Services Corp.	3	Accounts receivable	128,153	-	-
49	President Logistics International Co., Ltd.	Retail Support International Corp.	3	Distribution revenue	846,780	Closes its accounts 20 days after the end of each month	-
49	President Logistics International Co., Ltd.	Retail Support International Corp.	3	Accounts receivable	100,600	-	-
50	Retail Support Taiwan Corp.	Retail Support International Corp.	3	Distribution revenue	276,638	Closes its accounts 15~20 days after the end of each month	-
51	Chieh Shun Transport Corp.	President Logistics International Co., Ltd.	3	Distribution revenue	1,201,732	Closes its accounts 20 days after the end of each month	-
51	Chieh Shun Transport Corp.	President Logistics International Co., Ltd.	3	Accounts receivable	142,979	-	-
51	Chieh Shun Transport Corp.	President Transnet Corp.	3	Distribution revenue	515,709	Closes its accounts 40 days after the end of each month	-
52	Guangzhou President Packaging Ind. Corp.	Guangzhou President Enterprises Co., Ltd.	3	Sales	207,010	Closes its accounts 30 days after the end of each month	-
53	ShangHai President Packaging Ind., Corp.	Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd	3	Sales	207,773	Closes its accounts 30 days after the end of each month	-
53	ShangHai President Packaging Ind., Corp.	Hangzhou President Enterprises Co., Ltd.	3	Sales	120,974	Closes its accounts 30 days after the end of each month	-
54	Changjiagang President Nisshin Food Co., Ltd.	Uni-President (Kunshan) Trading Co., Ltd.	3	Sales	180,137	Closes its accounts 30 days after the end of each month	-
55	Tianjin President Enterprises Food Co., Ltd.	Jinan President Enterprises Co., Ltd.	3	Sales	142,482	Closes its accounts 30 days after the end of each month	-
56	Uni-President (Philippines) Corp.	Philippine Seven Corp.	3	Sales	125,440	Closes its accounts 30~35 days after the end of each month	-
57	Uni-President (Thailand) Ltd.	Uni-President Marketing Co., Ltd.	3	Sales	687,404	Closes its accounts 60 days after the end of each month	-
57	Uni-President (Thailand) Ltd.	Uni-President Marketing Co., Ltd.	3	Accounts receivable	194,752	-	-

Intercompany transactions

Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	General ledger account	Amount	Terms	The percentage of consolidated total revenue or total assets (Note 4)
58	Uni-President (Vietnam) Co., Ltd.	Uni-President (Malaysia) SDN. BHD.	3	Sales	\$ 264,403	Closes its accounts 60 days after the end of each month	-
58	Uni-President (Vietnam) Co., Ltd.	Tribeco Binh Duong Co., Ltd.	3	Sales	150,301	Closes its accounts 30 days after the end of each month	-
58	Uni-President (Vietnam) Co., Ltd.	Uni-President (Philippines) Corp.	3	Sales	115,002	Closes its accounts 45 days after the end of each month	-
58	Uni-President (Vietnam) Co., Ltd.	Uni-President Vietnam Aquatic Breeding Co., Ltd.	3	Other receivables	182,627	-	-
59	Zhongshan President Enterprises Co., Ltd.	Zhangzhou President Biotech Co., Ltd.	3	Other receivables	722,866	-	-
60	Qingdao President Feed & Livestock Co., Ltd.	President Chain Store (Zhejiang) Ltd.	3	Other receivables	135,391	-	-
61	President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	156,525	-	-
62	Uni-President Enterprises (China) Investment Corp.	Uni-President China Holdings Ltd.	3	Other receivables	3,195,576	-	-
62	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (TianJin) Co., Ltd.	3	Other receivables	983,386	-	-
62	Uni-President Enterprises (China) Investment Corp.	Uni-President Shanghai Managment Consulting Co., Ltd.	3	Other receivables	958,671	-	-
62	Uni-President Enterprises (China) Investment Corp.	Shanxi President Enterprises Co., Ltd.	3	Other receivables	892,586	-	-
62	Uni-President Enterprises (China) Investment Corp.	Baiyin President Enterprises Co., Ltd.	3	Other receivables	641,624	-	-
62	Uni-President Enterprises (China) Investment Corp.	Harbin President Enterprises Co., Ltd.	3	Other receivables	610,900	-	-
62	Uni-President Enterprises (China) Investment Corp.	President Enterprises (Inner Mongolia) Co., Ltd.	3	Other receivables	556,898	-	-
62	Uni-President Enterprises (China) Investment Corp.	Beijing President Enterprises Drinks Co., Ltd.	3	Other receivables	523,986	-	-
62	Uni-President Enterprises (China) Investment Corp.	Guangzhou President Enterprises Co., Ltd.	3	Other receivables	403,943	-	-
62	Uni-President Enterprises (China) Investment Corp.	President (Kunshan) Trading Co., Ltd.	3	Other receivables	398,118	-	-
62	Uni-President Enterprises (China) Investment Corp.	Shijiazhuang President Enterprises Co., Ltd.	3	Other receivables	349,361	-	-
62	Uni-President Enterprises (China) Investment Corp.	Changchun President Enterprises Co., Ltd.	3	Other receivables	253,420	-	-
62	Uni-President Enterprises (China) Investment Corp.	Jiangsu President Enterprises Co., Ltd.	3	Other receivables	225,217	-	-
62	Uni-President Enterprises (China) Investment Corp.	Zhengzhou President Enterprises Co., Ltd.	3	Other receivables	211,410	-	-
62	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Hutubi) Tomato Products Technology Co., Ltd.	3	Other receivables	205,063	-	-
62	Uni-President Enterprises (China) Investment Corp.	Hefei President Enterprises Co., Ltd.	3	Other receivables	202,422	-	-
62	Uni-President Enterprises (China) Investment Corp.	Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	3	Other receivables	169,194	-	-
62	Uni-President Enterprises (China) Investment Corp.	Changsha President Enterprises Co., Ltd.	3	Other receivables	152,601	-	-
62	Uni-President Enterprises (China) Investment Corp.	Nanning President Enterprises Co., Ltd.	3	Other receivables	147,341	-	-
62	Uni-President Enterprises (China) Investment Corp.	Bama President Mineral Water Co., Ltd.	3	Other receivables	145,756	-	-
62	Uni-President Enterprises (China) Investment Corp.	Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	3	Other receivables	144,786	-	-
62	Uni-President Enterprises (China) Investment Corp.	Uni-President (Shanghai) Pearly Century Co., Ltd.	3	Other receivables	132,350	-	-
62	Uni-President Enterprises (China) Investment Corp.	Wuhan President Enterprises Food Co., Ltd.	3	Other receivables	129,081	-	-
62	Uni-President Enterprises (China) Investment Corp.	Fuzhou President Enterprises Co., Ltd.	3	Other receivables	104,069	-	-
63	Guiyang President Enterprises Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	3	Sales	766,742	Closes its accounts 30 days after the end of each month	-
63	Guiyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	565,830	-	-
64	Uni-President Enterprises (Shanghai) Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	278,698	-	-
65	Kunming President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	559,957	-	-

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)
66	Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales	\$ 1,868,483	Closes its accounts 30 days after the end of each month	-
66	Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Accounts receivable	251,568	-	-
66	Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	570,232	-	-
66	Chengdu President Enterprises Food Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	3	Sales	331,207	Closes its accounts 30 days after the end of each month	-
66	Chengdu President Enterprises Food Co., Ltd.	Shaanxi President Enterprises Co., Ltd.	3	Sales	182,616	Closes its accounts 30 days after the end of each month	-
67	Taizhou President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Sales	1,662,948	Closes its accounts 30 days after the end of each month	-
67	Taizhou President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Accounts receivable	326,289	-	-
67	Taizhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales	259,429	Closes its accounts 30 days after the end of each month	-
67	Taizhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	369,195	-	-
67	Taizhou President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Sales	185,174	Closes its accounts 30 days after the end of each month	-
68	Kunshan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	462,343	-	-
69	Fuzhou President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	667,170	Closes its accounts 30 days after the end of each month	-
69	Fuzhou President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Accounts receivable	102,375	-	-
69	Fuzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	569,808	-	-
70	Hefei President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Sales	932,359	Closes its accounts 30 days after the end of each month	-
70	Hefei President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	926,892	-	-
71	Hangzhou President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Sales	3,216,091	Closes its accounts 30 days after the end of each month	1%
71	Hangzhou President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Accounts receivable	394,806	-	-
71	Hangzhou President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Sales	145,129	Closes its accounts 30 days after the end of each month	-
71	Hangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	331,430	-	-
72	Guangzhou President Enterprises Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	3	Sales	1,070,296	Closes its accounts 30 days after the end of each month	-
72	Guangzhou President Enterprises Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	3	Accounts receivable	241,966	-	-
72	Guangzhou President Enterprises Co., Ltd.	Nanning President Enterprises Co., Ltd.	3	Sales	949,286	Closes its accounts 30 days after the end of each month	-
72	Guangzhou President Enterprises Co., Ltd.	Nanning President Enterprises Co., Ltd.	3	Accounts receivable	161,645	-	-
72	Guangzhou President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Sales	232,428	Closes its accounts 30 days after the end of each month	-
72	Guangzhou President Enterprises Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Sales	160,034	Closes its accounts 30 days after the end of each month	-
72	Guangzhou President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	Sales	113,721	Closes its accounts 30 days after the end of each month	-
72	Guangzhou President Enterprises Co., Ltd.	Uni-President Shanghai Managment Consulting Co., Ltd.	3	Sales	106,178	Closes its accounts 30 days after the end of each month	-
72	Guangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,509,195	-	-
73	Nanchang President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	Sales	468,277	Closes its accounts 30 days after the end of each month	-
73	Nanchang President Enterprises Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Sales	461,697	Closes its accounts 30 days after the end of each month	-
73	Nanchang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,034,556	-	-
74	Nanning President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	1,289,929	Closes its accounts 30 days after the end of each month	-
74	Nanning President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Accounts receivable	181,973	-	-
74	Nanning President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,151,232	-	-
75	Zhanjiang President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	1,210,276	Closes its accounts 30 days after the end of each month	-
75	Zhanjiang President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Accounts receivable	227,990	-	-

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)
75	Zhanjiang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	\$ 453,086	-	-
76	Shenyang President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Sales	261,916	Closes its accounts 30 days after the end of each month	-
76	Shenyang President Enterprises Co., Ltd.	Harbin President Enterprises Co., Ltd.	3	Sales	176,721	Closes its accounts 30 days after the end of each month	-
76	Shenyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	528,453	-	-
77	Changsha President Enterprises Co., Ltd.	Nanchang President Enterprises Co., Ltd.	3	Sales	543,160	Closes its accounts 30 days after the end of each month	-
77	Changsha President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	Sales	361,448	Closes its accounts 30 days after the end of each month	-
77	Changsha President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	201,747	Closes its accounts 30 days after the end of each month	-
77	Changsha President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,223,803	-	-
78	Jinan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	2,635,970	Closes its accounts 30 days after the end of each month	1%
78	Jinan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Accounts receivable	363,459	-	-
78	Jinan President Enterprises Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	3	Sales	332,497	Closes its accounts 30 days after the end of each month	-
78	Jinan President Enterprises Co., Ltd.	Shaanxi President Enterprises Co., Ltd.	3	Sales	232,963	Closes its accounts 30 days after the end of each month	-
79	Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Sales	1,022,420	Closes its accounts 30 days after the end of each month	-
79	Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Accounts receivable	161,590	-	-
79	Wuhan President Enterprises Food Co., Ltd.	Nanchang President Enterprises Co., Ltd.	3	Sales	617,131	Closes its accounts 30 days after the end of each month	-
79	Wuhan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,387,043	-	-
80	Zhengzhou President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Sales	125,618	Closes its accounts 30 days after the end of each month	-
80	Zhengzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	881,675	-	-
81	Chongqing President Enterprises Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	1,156,328	Closes its accounts 30 days after the end of each month	-
81	Chongqing President Enterprises Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Accounts receivable	126,399	-	-
81	Chongqing President Enterprises Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	3	Sales	215,221	Closes its accounts 30 days after the end of each month	-
81	Chongqing President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales	129,784	Closes its accounts 30 days after the end of each month	-
81	Chongqing President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	688,740	-	-
82	Beijing President Enterprises Drinks Co., Ltd.	Uni-President Enterprises (TianJin) Co., Ltd.	3	Sales	177,984	Closes its accounts 30 days after the end of each month	-
82	Beijing President Enterprises Drinks Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	128,513	Closes its accounts 30 days after the end of each month	-
82	Beijing President Enterprises Drinks Co., Ltd.	Shanxi President Enterprises Co., Ltd.	3	Sales	119,644	Closes its accounts 30 days after the end of each month	-
82	Beijing President Enterprises Drinks Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Sales	106,189	Closes its accounts 30 days after the end of each month	-
82	Beijing President Enterprises Drinks Co., Ltd.	Henan President Enterprises Co., Ltd.	3	Other receivables	129,090	-	-
83	Shanxi President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	196,866	Closes its accounts 30 days after the end of each month	-
83	Shanxi President Enterprises Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	193,082	Closes its accounts 30 days after the end of each month	-
84	Uni-President Enterprises (TianJin) Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	1,568,548	Closes its accounts 30 days after the end of each month	-
84	Uni-President Enterprises (TianJin) Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Accounts receivable	239,844	-	-
84	Uni-President Enterprises (TianJin) Co., Ltd.	Shanxi President Enterprises Co., Ltd.	3	Sales	225,348	Closes its accounts 30 days after the end of each month	-
84	Uni-President Enterprises (TianJin) Co., Ltd.	President Enterprises (Inner Mongolia) Co., Ltd.	3	Sales	181,648	Closes its accounts 30 days after the end of each month	-
85	Akesu President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	3	Sales	1,117,511	Closes its accounts 30 days after the end of each month	-
85	Akesu President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	420,684	-	-
86	Xinjiang President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	825,120	-	-

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)
87	Shaanxi President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	3	Sales	\$ 1,155,992	Closes its accounts 30 days after the end of each month	-
87	Shaanxi President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	3	Accounts receivable	150,097	-	-
87	Shaanxi President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	514,993	-	-
88	Henan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	4,291,332	Closes its accounts 30 days after the end of each month	1%
88	Henan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Accounts receivable	384,133	-	-
88	Henan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	203,381	-	-
89	Hainan President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	1,010,597	Closes its accounts 30 days after the end of each month	-
89	Hainan President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Accounts receivable	266,388	-	-
89	Hainan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	383,306	-	-
90	Ningxia President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	465,874	-	-
91	Uni-President Trading (Kunshan) Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales	1,831,039	Closes its accounts 30 days after the end of each month	-
91	Uni-President Trading (Kunshan) Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Accounts receivable	405,457	-	-
91	Uni-President Trading (Kunshan) Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Sales	581,232	Closes its accounts 30 days after the end of each month	-
91	Uni-President Trading (Kunshan) Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Accounts receivable	138,984	-	-
91	Uni-President Trading (Kunshan) Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	277,628	Closes its accounts 30 days after the end of each month	-
91	Uni-President Trading (Kunshan) Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Other receivables	101,239	-	-
91	Uni-President Trading (Kunshan) Co., Ltd.	Uni-President Shanghai Managment Consulting Co., Ltd.	3	Sales	241,215	Closes its accounts 30 days after the end of each month	-
91	Uni-President Trading (Kunshan) Co., Ltd.	Uni-President Shanghai Managment Consulting Co., Ltd.	3	Accounts receivable	108,651	-	-
91	Uni-President Trading (Kunshan) Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	123,338	Closes its accounts 30 days after the end of each month	-
91	Uni-President Trading (Kunshan) Co., Ltd.	President Chain Store (Shanghai) Ltd.	3	Sales	111,430	Closes its accounts 45 days after the end of each month	-
91	Uni-President Trading (Kunshan) Co., Ltd.	Nanning President Enterprises Co., Ltd.	3	Other receivables	109,045	-	-
92	Yantai Tongli Beverage Industries Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	265,961	-	-
93	Jiangsu President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	384,649	Closes its accounts 30 days after the end of each month	-
94	Changchun President Enterprises Co., Ltd.	Shenyang President Enterprises Co., Ltd.	3	Sales	517,247	Closes its accounts 30 days after the end of each month	-
95	Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Shenyang President Enterprises Co., Ltd.	3	Sales	249,176	Closes its accounts 30 days after the end of each month	-
96	President (Shanghai) Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	456,983	-	-
97	Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	3,415,307	Closes its accounts 30 days after the end of each month	1%
97	Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Accounts receivable	383,051	-	-
98	Xuzhou President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	350,875	Closes its accounts 30 days after the end of each month	-
98	Xuzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	260,877	-	-
99	Shanghai E & P Trading Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	2,069,097	Closes its accounts 30 days after the end of each month	-
99	Shanghai E & P Trading Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Accounts receivable	203,007	-	-
99	Shanghai E & P Trading Co., Ltd.	Shijiazhuang President Enterprises Co., Ltd.	3	Sales	1,053,175	Closes its accounts 30 days after the end of each month	-
99	Shanghai E & P Trading Co., Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	3	Sales	354,488	5~45 days after invoice date	-
99	Shanghai E & P Trading Co., Ltd.	Sichuan Ton Yi Industrial Co., Ltd.	3	Sales	353,836	15 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)
99	Shanghai E & P Trading Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	3	Sales	\$ 255,658	5~45 days after invoice date	-
99	Shanghai E & P Trading Co., Ltd.	Zhanjiang Ton Yi Industrial Co., Ltd.	3	Sales	226,027	5~45 days after invoice date	-
99	Shanghai E & P Trading Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	3	Sales	208,138	15 days after invoice date	-
99	Shanghai E & P Trading Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	3	Sales	161,992	5~45 days after invoice date	-
99	Shanghai E & P Trading Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	3	Sales	151,007	5~15 days after invoice date	-
99	Shanghai E & P Trading Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	144,989	Closes its accounts 30 days after the end of each month	-
99	Shanghai E & P Trading Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	3	Sales	144,711	5~45 days after invoice date	-

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

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

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

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

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

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

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

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

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

For the nine-month period ended September 30, 2024

Table 10

Expressed in thousands of NTD

Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of September 30, 2024			Net income (loss) of the investee	Investment Income (loss) recognized by the Company	Note
				Balance as at September 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	\$ 76,489,865	\$ 6,289,274	\$ 6,360,460	Subsidiary
Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.	Taiwan	Professional investments	1,517,054	1,517,054	1,319,253,429	100.00	13,985,057	492,450	496,741	Subsidiary
Uni-President Enterprises Corp.	Uni-President Express Corp.	Taiwan	Distribution center	5,000,000	5,000,000	500,000,000	100.00	4,502,300	(87,967)	(192,718)	Subsidiary
Uni-President Enterprises Corp.	Nanlien International Corp.	Taiwan	Importation and exportation business, etc.	525,889	525,889	99,999,184	100.00	2,566,161	1,009,265	984,550	Subsidiary
Uni-President Enterprises Corp.	Kai Nan Investment Co., Ltd.	Taiwan	Professional investments	2,425,000	2,425,000	186,144,187	100.00	2,222,341	206,466	206,466	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	1,144,501	116,015	116,067	Subsidiary
Uni-President Enterprises Corp.	Tone Sang Construction Corp.	Taiwan	Building Industry	2,030,000	2,030,000	134,020,000	100.00	791,314	(420,530)	(381,250)	Subsidiary
Uni-President Enterprises Corp.	Presco Netmarketing Inc.	Taiwan	Information services	65,000	65,000	6,500,000	100.00	569,570	371,032	371,032	Subsidiary
Uni-President Enterprises Corp.	Tung Ho Development Corp.	Taiwan	Entertainment business	4,374,000	4,374,000	143,913,500	89.95	676,999	(54,909)	(49,388)	Subsidiary
Uni-President Enterprises Corp.	Presicarre Corp.	Taiwan	Hypermarket and supermarket	25,858,140	25,858,140	521,138,744	70.00	33,107,033	311,900	(52,722)	Subsidiary
Uni-President Enterprises Corp.	President International Development Corp.	Taiwan	Professional investments	10,431,029	10,431,029	917,734,230	69.37	10,680,211	566,049	394,919	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	895,408	167,593	109,722	Subsidiary
Uni-President Enterprises Corp.	Tung Lo Development Co., Ltd.	Taiwan	Entertainment business	2,455,257	2,455,257	98,884,799	61.80	910,834	(912)	(564)	Subsidiary
Uni-President Enterprises Corp.	President Tokyo Corp.	Taiwan	Car rental	389,977	389,977	29,986,824	51.00	410,387	82,924	42,290	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	678,124	298,431	151,966	Subsidiary

Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of September 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
				September 30, 2024	December 31, 2023						
Uni-President Enterprises Corp.	Ton-Yi Industrial Corp.	Taiwan	Manufacturing of tinplate	\$ 9,061,326	\$ 9,061,326	719,357,425	45.55	\$ 9,257,181	\$ 1,132,856	\$ 516,652	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	18,773,372	9,285,601	4,318,869	Subsidiary
Uni-President Enterprises Corp.	President Fair Development Corp.	Taiwan	Shopping mall, Department store and international trading	6,406,650	6,406,650	405,000,000	40.50	4,692,721	533,492	216,064	Subsidiary
Uni-President Enterprises Corp.	Uni-Wonder Corporation	Taiwan	Coffee chain merchandise	2,190,804	2,190,804	14,255,116	40.00	3,067,261	436,807	126,706	Subsidiary
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	2,536,158	963,472	370,960	—
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	5,726,212	242,008	91,742	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	1,346,271	617,646	205,772	—
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	3,019,698	974,900	304,209	—
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	1,161,005	130,956	39,287	Subsidiary
Uni-President Enterprises Corp.	President Securities Corp.	Taiwan	Securities trading	2,141,370	2,141,370	417,516,621	28.68	9,822,463	3,609,409	1,035,139	—
Uni-President Enterprises Corp.	President Transnet Corp.	Taiwan	Transprotation of goods	200,000	200,000	29,570,400	20.00	636,356	950,637	190,252	Subsidiary
Uni-President Enterprises Corp.	Uni-President Cold-Chain Corp.	Taiwan	Low temperature distribution center	34,200	34,200	14,311,658	20.00	504,367	391,026	78,205	Subsidiary
Uni-President Enterprises Corp.	Grand Bills Finance Corp.	Taiwan	Securities trading	690,997	690,997	78,209,035	14.46	1,291,029	295,981	42,804	—
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	2,518,159	160,498	17,207	—
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	-	1,776,447	826,064	252,014	—

Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of September 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				
				September 30, 2024	December 31, 2023							
Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	Cayman Islands	Professional investments	\$ 2,373,750	\$ 2,373,750	75,000,000	100.00	\$ 7,578,482	\$ 276,368	-	Subsidiary (Note 1)	
Cayman President Holdings Ltd.	Uni-President Assets Holdings Ltd.	Tortola, British Virgin Islands	Professional investments	902,025	902,025	3	100.00	839,804	(704)	-	Subsidiary (Note 1)	
Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	Tortola, British Virgin Islands	Professional investments	648,825	648,825	3	100.00	838,188	18,974	-	Subsidiary (Note 1)	
Cayman President Holdings Ltd.	Uni-President China Holdings Ltd.	Cayman Islands	Professional investments	19,736,134	19,736,134	3,044,508,000	70.49	41,904,991	7,281,909	-	Subsidiary (Note 1)	
Cayman President Holdings Ltd.	Queen's Holdings (BVI) Ltd.	Tortola, British Virgin Islands	Professional investments	381,916	381,916	4,540	45.45	633,514	84,494	-	(Note 1)	
Cayman President Holdings Ltd.	Yahoo! Taiwan Holdings Ltd.	Hongkong	E-commerce services	791,250	-	91,232,400	80.00	741,860	(595,002)	-	Subsidiary (Note 1)	
Cayman President Holdings Ltd.	PPG Investments, Inc., etc.	Cayman Islands, etc.	Professional investments, etc.	164,017	151,357	2,000,454	-	87,877	64,392	-	(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	13,572,520	292,208	-	Subsidiary (Note 1)	
Kai Yu Investment Co., Ltd.	Woongjin Foods Co., Ltd.	Korea	Manufacturing of food	474,840	433,670	5,735,812	8.73	701,287	198,158	-	Subsidiary (Note 1)	
Kai Yu Investment Co., Ltd.	TTET Union Corp.	Taiwan	Soybean crushing and manufacture of vegetable oil	644,738	175,362	15,425,730	9.64	887,355	963,472	-	(Note 1)	
Kai Yu Investment Co., Ltd.	President International Development Corp.	Taiwan	Professional investments	471,870	471,870	44,100,000	3.33	516,422	566,049	-	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	341,059	1,132,856	-	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	357,926	9,285,601	-	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	-	437,929	2,418,437	-	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	391,828	80,102	-	Subsidiary (Note 1)	
Kai Nan Investment Co., Ltd.	President Securities Corp.	Taiwan	Securities trading	601,180	601,180	42,253,212	2.90	997,596	3,609,409	-	(Note 1)	

Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of September 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		
				September 30, 2024	December 31, 2023						
Kai Nan Investment Co., Ltd.	Woongjin Foods Co., Ltd., etc.	Korea, etc.	Manufacturing of food, etc.	\$ 464,815	\$ 464,815	15,921,061	-	\$ 437,798	\$ 440,166	-	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	504,444	391,026	-	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	-	1,772,243	1,054,795	-	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	9,134,759	267,706	-	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	643,478	1,863	-	Subsidiary (Note 1)
President International Development Corp.	Ton Yu Investment Inc.	Taiwan	Professional investments	750,000	750,000	45,460,000	100.00	551,550	7,678	-	Subsidiary (Note 1)
President International Development Corp.	President Fair Development Corp.	Taiwan	Shopping mall, Department store and international trading	6,706,650	6,706,650	405,000,000	40.50	4,692,721	533,492	-	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	562,936	(912)	-	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	774,003	130,956	-	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	446,477	242,008	-	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	722,136	160,498	-	(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	-	232,055	5,235	-	(Note 1)
Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd.	Cayman Islands	General investments	13,399,488	13,399,488	43,470,820	100.00	19,018,784	1,105,040	-	Subsidiary (Note 1)
Ton-Yi Industrial Corp.	Tovecan Corp.	Vietnam	Production and sales of cans	43,740	43,740	-	51.00	46,653	(7,080)	-	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	29,071,216	1,210,074	-	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	2,547,237	379,442	-	Subsidiary (Note 1)

Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of September 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		
				September 30, 2024	December 31, 2023						
President Chain Store Corp.	Wisdom Distribution Services Corp.	Taiwan	Publication, e-commerce distribution and warehouse	\$ 50,000	\$ 50,000	73,100,000	100.00	\$ 1,545,581	\$ 274,154	-	Subsidiary (Note 1)
President Chain Store Corp.	Icash Corporation	Taiwan	Operation of electronic tickets and electronic related business	900,000	700,000	70,000,000	100.00	551,219	(20,829)	-	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	648,734	72,251	-	Subsidiary (Note 1)
President Chain Store Corp.	Qware Systems & Services Corp.	Taiwan	Information services	332,482	332,482	24,382,921	86.76	410,291	106,440	-	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	499,067	79,995	-	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	808,576	144,266	-	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	720,196	134,784	-	Subsidiary (Note 1)
President Chain Store Corp.	President Transnet Corp.	Taiwan	Transprotation of goods	711,576	711,576	103,496,399	70.00	2,248,807	950,637	-	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	637,721	157,108	-	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	4,608,178	436,807	-	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	1,528,058	391,026	-	Subsidiary (Note 1)
President Chain Store Corp.	Presicarre Corp.	Taiwan	Hypermarket and supermarket	12,554,991	12,554,991	223,343,556	30.00	9,915,105	311,900	-	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	774,003	130,956	-	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	190,000,000	19.00	2,374,057	533,492	-	Subsidiary (Note 1)
President Chain Store Corp.	President International Development Corp.	Taiwan	Professional investments	500,000	500,000	44,100,000	3.33	502,946	566,049	-	Subsidiary (Note 1)
President Chain Store Corp.	Books.com. Co., Ltd., etc.	Taiwan, etc.	Retail business without shop, etc.	4,398,834	3,998,834	161,728,577	-	1,324,143	348,853	-	(Note 1)
President Fair Development Corp.	President Century Corp.	Taiwan	Development of specific professional areas	1,205,649	1,205,649	72,000,000	100.00	1,578,359	(36,110)	-	Subsidiary (Note 1)

Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of September 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				
				September 30, 2024	December 31, 2023							
ScinoPharm Taiwan Ltd.	SPT International, Ltd.	Tortola, British Virgin Islands	General investments	\$ 3,614,585	\$ 3,614,585	118,524,644	100.00	\$ 1,543,502	\$ 35,711	-	Subsidiary (Note 1)	
ScinoPharm Taiwan Ltd.	ScinoPharm Singapore Pte. Ltd.	Singapore	General investments	-	-	2	100.00	220	31	-	Subsidiary (Note 1)	
Presicarre Corp.	Uni-President Wellbeing Life Corp.	Taiwan	Supermarket	3,980,902	3,980,902	85,000,000	100.00	2,540,628	(377,487)	-	Subsidiary (Note 1)	
Presicarre Corp.	Charng Yang Development Co., Ltd.	Taiwan	Small retail space for rent	572,703	572,703	73,177,500	50.00	1,001,848	134,017	-	Subsidiary (Note 1)	
Presicarre Corp.	Uni-Prosperty Insurance Broker Co., Ltd., etc.	Taiwan	Insurance broker, etc.	413,346	413,346	3,050,000	-	21,383	(3,596)	-	Subsidiary (Note 1)	
Kai Yu (BVI) Investment Co., Ltd.	Uni-President (Korea) Co., Ltd.	Korea	Wholesale	26,728	26,728	198,000	100.00	15,027	(1,264)	-	Subsidiary (Note 1)	
Kai Yu (BVI) Investment Co., Ltd.	Woongjin Foods Co., Ltd.	Korea	Manufacturing of food	6,598,395	6,598,395	45,160,523	68.74	5,821,739	198,158	-	Subsidiary (Note 1)	
Kai Yu (BVI) Investment Co., Ltd.	Uni-President China Holdings Ltd.	Cayman Islands	Professional investments	2,297,417	2,203,735	83,400,000	1.93	2,230,841	7,281,909	-	Subsidiary (Note 1)	
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Vietnam) Co., Ltd.	Vietnam	Manufacturing and sales of food, feed and flour	3,123,782	3,123,782	-	100.00	5,068,561	199,762	-	Subsidiary (Note 1)	
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Philippines) Corp.	Philippines	Manufacturing and sales of food	1,345,658	1,345,658	60,000,000	100.00	915,725	32,280	-	Subsidiary (Note 1)	
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Thailand) Ltd.	Thailand	Manufacturing and sales of food	897,645	897,645	183,000,000	100.00	959,205	45,969	-	Subsidiary (Note 1)	
Uni-President Southeast Asia Holdings Ltd.	PT.Uni-President Indonesia, etc.	Indonesia, etc.	Importation and exportation business, etc.	22,698	19,533	740,200	-	7,282	(7,417)	-	Subsidiary (Note 1)	
Uni-President China Holdings Ltd.	Uni-President Asia Holdings Ltd.	Cayman Islands	Professional investments	36,292,246	36,292,246	93,318,000,000	100.00	60,943,200	7,516,664	-	Subsidiary (Note 1)	
Uni-President Asia Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	Hong Kong	Professional investments	41,986,767	41,986,767	5,143,435,600	100.00	61,716,773	7,512,098	-	Subsidiary (Note 1)	
Uni-President Asia Holdings Ltd.	Champ Green Capital Ltd., etc.	Hong Kong, etc.	Professional investments, etc.	140,779	140,779	1,811,920	-	196,648	4,669	-	Subsidiary (Note 1)	

Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of September 30, 2024				Investment Income (loss) recognized by the Company	Note
				Balance as at September 30, 2024	Balance as at December 31, 2023	Shares	Percentage of ownership	Book value	Net income (loss) of the investee		
President (B.V.I.) International Investment Holdings Ltd.	Uni-President China Holdings Ltd.	Cayman Islands	General investments, etc.	\$ 657,523	\$ 657,523	22,528,983	0.52	\$ 620,453	\$ 7,281,909	-	Subsidiary (Note 1)
President (B.V.I.) International Investment Holdings Ltd.	President Life Sciences Cayman Co., Ltd., etc.	Cayman Islands, etc.	General investments, etc.	155,380	155,380	12,953,378	-	4,286	(284)	-	Subsidiary (Note 1)
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Ton Yi Holdings Ltd.	Cayman Islands	General investments	7,279,500	7,279,500	230,000,000	100.00	13,727,964	1,276,380	-	Subsidiary (Note 1)
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Jiangsu Ton Yi Holdings Ltd.	Cayman Islands	General investments	1,136,323	1,136,323	5,000	100.00	1,822,140	(38,416)	-	Subsidiary (Note 1)
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Fujian Ton Yi Holdings Ltd.	Cayman Islands	General investments	2,027,565	2,027,565	8,727	100.00	1,730,226	(163,596)	-	Subsidiary (Note 1)
Cayman Ton Yi Holdings Ltd.	Cayman Ton Yi (China) Holdings Ltd.	Cayman Islands	General investments	7,279,500	7,279,500	230,000,000	100.00	13,727,964	1,276,380	-	Subsidiary (Note 1)
President Chain Store (BVI) Holdings Ltd.	President Chain Store (Labuan) Holdings Ltd.	Malaysia	Professional investments	2,264,855	2,264,855	71,559,390	100.00	2,746,438	454,917	-	Subsidiary (Note 1)
President Chain Store (BVI) Holdings Ltd.	President Chain Store Hong Kong Holdings Ltd.	Hong Kong	Professional investments	5,225,634	4,929,706	143,953,354	100.00	3,081,424	(81,337)	-	Subsidiary (Note 1)
President Chain Store (Labuan) Holdings Ltd.	Philippine Seven Corp.	Philippines	Convenience stores	2,263,968	2,263,968	836,935,294	55.32	2,518,480	1,454,760	-	Subsidiary (Note 1)
Woongjin Foods Co., Ltd., etc.	Daeyoung Foods Co., Ltd., etc.	Korea, etc.	Manufacturing of food and soft drinks, etc.	5,838,095	5,641,726	194,125,331	-	4,626,141	3,499,197	-	(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 \$430,002, were pledged for loan.

(Note 3) In which, 20,000 thousand shares, equaling \$311,422, were pledged for loan.

(Note 4) In which, 30,000 thousand shares, equaling \$397,667, were pledged for loan.

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

Ending balances and book values are translated using the exchange rates as of report date as follows: USD:NTD 1:31.65, CNY:NTD 1:4.509, HKD:NTD 1:4.072, and KRW:NTD 1:0.02407.

Profit and loss are translated using the average exchange rates for the nine-month period ended September 30, 2024 as follows: USD:NTD 1:32.05, CNY:NTD 1:4.452, HKD:NTD 1:4.102, and KRW:NTD 1:0.02369.

Table 11

Expressed in thousands of NTD

Investee in Mainland China	Main Businesses	Paid-in capital	Investment Method	Amount remitted from Taiwan					Net income (loss) of the investee	Percentage of ownership held by the Company (direct or indirect) (Note 24)	Investment income (loss) recognized by the Company	Book value of investments as of September 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2024	Note	
				Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2024	to Mainland China/ Amount remitted back to for the nine-month period		Accumulated amount of remittance from Taiwan as of September 30, 2024	September 30, 2024							September 30, 2024
					Remitted to Mainland China	Remitted back to Taiwan									
Uni-President Enterprises (China) Investment Corp.	Professional investments	\$ 35,250,821	(Note 1)	\$ -	\$ -	\$ -	\$ -	\$ 7,909,926	72.78	\$ 5,751,307	\$ 43,616,657	\$ 3,417,500	(Note 22)		
Kunshan President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	3,038,400	(Note 2)	1,617,172	-	-	1,617,172	747,826	72.78	543,744	4,371,554	-	(Note 22)		
Guangzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	2,373,750	(Note 2)	1,210,853	-	-	1,210,853	1,254,921	72.78	912,453	3,915,409	-	(Note 22)		
Wuhan President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	1,886,340	(Note 2)	912,327	-	-	912,327	707,926	72.78	514,733	3,023,249	-	(Note 22)		
Uni-President (Shanghai) Pearly Century Co., Ltd.	Leases	270,563	(Note 2)	-	-	-	-	90,635	72.78	65,901	1,821,448	-	(Note 22)		
Chengdu President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	2,057,250	(Note 2)	1,289,533	-	-	1,289,533	200,873	72.78	146,055	2,411,061	-	(Note 22)		
Hefei President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,899,000	(Note 2)	1,255,920	-	-	1,255,920	341,334	72.78	248,184	1,887,596	-	(Note 22)		
Zhengzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,171,050	(Note 2)	581,490	-	-	581,490	528,449	72.78	384,235	1,947,723	-	(Note 22)		
Nanchang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,392,600	(Note 2)	731,963	-	-	731,963	317,699	72.78	230,999	1,496,892	-	(Note 22)		
Uni-President Enterprises (Shanghai) Co., Ltd.	Instant noodles, soft drinks, food	1,266,000	(Note 2)	274,414	-	-	274,414	15,141	72.78	11,009	1,175,417	-	(Note 22)		
Henan President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,364,115	(Note 2)	736,804	-	-	736,804	440,925	72.78	320,597	1,375,857	-	(Note 22)		
Xinjiang President Enterprises Food Co., Ltd.	Tomato products, instant noodles, soft drinks, food	1,186,875	(Note 2)	670,500	-	-	670,500	383,141	72.78	278,582	1,339,864	-	(Note 22)		
Shaanxi President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,582,500	(Note 2)	818,828	-	-	818,828	114,485	72.78	83,242	1,116,552	-	(Note 22)		
Hangzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	2,690,250	(Note 2)	397,548	-	-	397,548	101,013	72.78	73,447	1,940,420	-	(Note 22)		
Kunming President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	949,500	(Note 2)	465,192	-	-	465,192	(8,249)	72.78	(5,998)	712,315	-	(Note 22)		
Changsha President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	949,500	(Note 2)	388,884	-	-	388,884	390,791	72.78	284,144	1,252,302	-	(Note 22)		
Jinan President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	949,500	(Note 2)	372,389	-	-	372,389	238,153	72.78	173,161	908,282	-	(Note 22)		
Chongqing President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,063,440	(Note 2)	195,381	-	-	195,381	286,567	72.78	208,363	1,035,523	-	(Note 22)		
Uni-President Shanghai Managment Consulting Co., Ltd.	Enterprises Management Consulting	90,188	(Note 2)	-	-	-	-	434,638	72.78	316,026	936,940	-	(Note 22)		

Investee in Mainland China	Main Businesses	Paid-in capital	Investment Method	Amount remitted from Taiwan					Net income (loss) of the investee	Percentage of ownership held by the Company (direct or indirect) (Note 24)	Investment income (loss) recognized by the Company	Book value of investments as of September 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2024	Note	
				Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2024	to Mainland China/ Amount remitted back to for the nine-month period		Accumulated amount of remittance from Taiwan as of September 30, 2024	Percentage of ownership held by the Company (direct or indirect) (Note 24)							
					Remitted to Mainland China	Remitted back to Taiwan		Investment income (loss) recognized by the Company							Book value of investments as of September 30, 2024
Taizhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	\$ 949,500	(Note 2)	\$ 174,447	\$ -	\$ -	\$ 174,447	\$ 109,718	72.78	\$ 79,776	\$ 828,735	\$ -	(Note 22)		
Nanning President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	949,500	(Note 2)	388,884	-	-	388,884	594,941	72.78	432,581	1,365,728	-	(Note 22)		
Jiangsu President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	949,500	(Note 2)	468,512	-	-	468,512	89,651	72.78	65,186	693,199	-	(Note 22)		
Fuzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	633,000	(Note 2)	232,596	-	-	232,596	376,663	72.78	273,871	1,086,077	-	(Note 22)		
Xuzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,044,450	(Note 2)	555,382	-	-	555,382	158,959	72.78	115,579	544,051	-	(Note 22)		
Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Instant noodles, soft drinks, food	2,532,000	(Note 2)	780,853	-	-	780,853	82,780	72.78	60,189	1,818,508	-	(Note 22)		
Shanxi President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	949,500	(Note 2)	368,116	-	-	368,116	(20,451)	72.78	(14,870)	14,525	-	(Note 22)		
Zhanjiang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	791,250	(Note 2)	359,810	-	-	359,810	73,268	72.78	53,273	637,431	-	(Note 22)		
President Enterprises (Inner Mongolia) Co., Ltd.	Instant noodles, soft drinks, food	949,500	(Note 2)	468,512	-	-	468,512	(124,046)	72.78	(90,194)	(67,757)	-	(Note 22)		
Shijiazhuang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,107,750	(Note 2)	368,473	-	-	368,473	52,624	72.78	38,263	680,248	-	(Note 22)		
Beijing President Enterprises Drinks Co., Ltd.	Instant noodles, soft drinks, food	1,674,285	(Note 2)	395,413	-	-	395,413	501,065	72.78	364,325	(31,591)	-	(Note 22)		
Akesu President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	633,000	(Note 2)	248,259	-	-	248,259	137,117	72.78	99,698	570,324	-	(Note 22)		
Guiyang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	949,500	(Note 2)	471,360	-	-	471,360	120,491	72.78	87,609	736,547	-	(Note 22)		
Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Manufacturing and sales of mineral water	811,689	(Note 2)	-	-	-	-	13,814	72.78	10,044	674,294	-	(Note 22)		
Yantai Tongli Beverage Industries Co., Ltd.	Soft drinks	450,938	(Note 2)	-	-	-	(1,005)	(1,005)	72.78	(731)	231,915	-	(Note 22)		
Hainan President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	696,300	(Note 2)	259,889	-	-	259,889	105,832	72.78	76,951	593,590	-	(Note 22)		
Ningxia President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	506,400	(Note 2)	156,171	-	-	156,171	7,109	72.78	5,169	338,493	-	(Note 22)		
Baiyin President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	633,000	(Note 2)	248,259	-	-	248,259	(30,995)	72.78	(22,537)	(240,882)	-	(Note 22)		
Shenyang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,262,835	(Note 2)	551,744	-	-	551,744	171,114	72.78	124,417	399,233	-	(Note 22)		
Uni-President Enterprises (Hutubi) Tomato Products Technology Co., Ltd.	Tomato products	949,500	(Note 2)	468,512	-	-	468,512	119,384	72.78	86,804	509,738	-	(Note 22)		

Investee in Mainland China	Main Businesses	Paid-in capital	Investment Method	Amount remitted from Taiwan							Percentage of ownership held by the Company (direct or indirect) (Note 24)	Investment income (loss) recognized by the Company	Book value of investments as of September 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2024	Note
				Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2024	to Mainland China/ Amount remitted back to for the nine-month period		Accumulated amount of remittance from Taiwan as of September 30, 2024	Net income (loss) of the investee							
					September 30, 2024										
					Remitted to Mainland China	Remitted back to Taiwan									
Uni-President Enterprises (TianJin) Co., Ltd.	Instant noodles, soft drinks, food	\$ 696,300	(Note 2)	\$ 223,101	\$ -	\$ -	\$ 223,101	\$ 45,421	72.78	\$ 33,025	\$ 739,812	\$ -	(Note 22)		
President Enterprises (Kunshan) Real Estate Development Co., Ltd.	Leases	270,563	(Note 2)	-	-	-	-	4,289	72.78	3,118	201,502	-	(Note 22)		
Changchun President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	633,000	(Note 2)	116,298	-	-	116,298	69,426	72.78	50,480	103,184	-	(Note 22)		
Champ Green (Shanghai) Consulting Co., Ltd.	Enterprises Management Consulting	4,748	(Note 3)	3,489	-	-	3,489	3,929	72.78	2,857	102,003	-	(Note 22)		
Bama President Mineral Water Co., Ltd.	Manufacturing and sales of mineral water	131,348	(Note 2)	-	-	-	(16,012)	(11,642)	72.78	(50,275)	-	(Note 22)			
Wuxue President Enterprise Mineral Water Co., Ltd.	Manufacturing and sales of mineral water	151,920	(Note 2)	27,912	-	-	27,912	12,199	72.78	8,870	76,424	-	(Note 22)		
President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Wholesale and retail	30,068	(Note 1)	22,097	-	-	22,097	6,917	72.78	5,030	91,377	-	(Note 22)		
Uni-President Enterprises (Kunshan) Food Technology Co., Ltd.	Design and research of food packaging products	37,980	(Note 2)	2,186	-	-	2,186	218	72.78	159	56,351	-	(Note 22)		
President (Shanghai) Trading Co., Ltd.	Wholesale and retail	272,190	(Note 2)	186,077	-	-	186,077	67,200	72.78	48,861	307,897	-	(Note 22)		
Uni-President (Chengdu) The Skillful Noodle Restaurant Dining Culture Co., Ltd.	Catering services	4,509	(Note 2)	-	-	-	-	-	72.78	-	3,145	-	(Note 22)		
Harbin President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	924,180	(Note 2)	368,952	-	-	368,952	(48,569)	72.78	(35,314)	461,622	-	(Note 22)		
President (Kunshan) Trading Co., Ltd.	Wholesale and retail	316,500	(Note 2)	225,000	-	-	225,000	274,999	72.78	199,952	60,058	-	(Note 22)		
Guilin Ziquan Beverage Industried Co., Ltd.	Instant noodles, soft drinks, food	603,249	(Note 2)	-	-	-	-	89,312	30.57	-	175,604	-	(Note 23)		
Yichang Ziquan Beverage Industries Co., Ltd.	Instant noodles, soft drinks, food	601,350	(Note 2)	78,085	-	-	78,085	26,999	25.47	-	134,278	-	(Note 23)		
Zhongshan President Enterprises Co., Ltd.	Manufacturing and sales of marine products, livestock, pet foods	614,010	(Note 5)	692,945	-	-	692,945	(84,184)	100.00	56,010	1,184,137	1,838,165	(Note 23)		
Qingdao President Feed & Livestock Co., Ltd.	Manufacturing and sales of marine products, livestock, pet foods	474,750	(Note 5)	291,648	-	-	291,648	(45,610)	100.00	(45,610)	450,512	-	(Note 23)		
Shanghai Songjiang President Enterprises Co., Ltd.	Storage service	601,350	(Note 5)	528,630	-	-	528,630	9,397	100.00	9,397	345,229	-	(Note 23)		
Tianjin President Enterprises Food Co., Ltd.	Flour	441,919	(Note 5)	395,062	-	-	395,062	4,304	100.00	4,304	86,514	-	(Note 23)		
Changjiagang President Nisshin Food Co., Ltd.	Manufacturing and sales of fats, feed, flour	538,050	(Note 4)	400,853	-	-	400,853	83,657	70.00	58,560	598,850	695,755	(Note 23)		
President Kikkoman Zhenji Foods Co., Ltd.	Soy sauce and flavoring	1,352,815	(Note 4)	678,103	-	-	678,103	31,077	50.00	15,539	711,151	158,197	(Note 23)		

Investee in Mainland China	Main Businesses	Paid-in capital	Investment Method	Amount remitted from Taiwan							Percentage of ownership held by the Company (direct or indirect) (Note 24)	Investment income (loss) recognized by the Company	Book value of investments as of September 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2024	Note
				Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2024	to Mainland China/ Amount remitted back to for the nine-month period		Accumulated amount of remittance from Taiwan as of September 30, 2024	Net income (loss) of the investee							
					September 30, 2024										
					Remitted to Mainland China	Remitted back to Taiwan									
Zhangzhou President Biotech Co., Ltd	Manufacturing and sales of marine products, livestock, pet foods	\$ 856,783	(Note 6)	\$ 876,319	\$ -	\$ -	\$ 876,319	-\$ 33,671	100.00	-\$ 33,671	\$ 812,456	\$ -	(Note 23)		
Ton Yi (China) Investment Co., Ltd.	General investments	7,279,500	(Note 7)	949,500	-	-	949,500	1,328,914	47.22	627,513	6,482,345	2,047,151	(Note 22)		
Taizhou Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM	949,500	(Note 8)	949,500	-	-	949,500	330,303	47.22	155,969	851,384	-	(Note 22)		
Zhangzhou Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM	949,500	(Note 8)	949,500	-	-	949,500	204,266	47.22	96,454	993,813	-	(Note 22)		
Kunshan Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM	949,500	(Note 8)	-	-	-	-	84,636	47.22	39,965	532,078	-	(Note 22)		
Sichuan Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM	949,500	(Note 8)	-	-	-	-	146,641	47.22	69,244	616,249	-	(Note 23)		
Huizhou Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM	949,500	(Note 8)	189,900	-	-	189,900	204,977	47.22	96,790	767,545	-	(Note 23)		
Chengdu Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM	949,500	(Note 8)	363,975	-	-	363,975	181,517	47.22	85,712	741,807	-	(Note 22)		
Beijing Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM	949,500	(Note 8)	-	-	-	-	22,340	47.22	10,549	513,594	-	(Note 23)		
Zhanjiang Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM	633,000	(Note 8)	-	-	-	-	119,521	47.22	56,438	460,215	-	(Note 23)		
Tian Jin Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM	633,000	(Note 8)	-	-	-	-	37,156	47.22	17,545	228,141	-	(Note 23)		
Wuxi Ton Yi Industrial Packing Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM	854,550	(Note 9)	221,550	-	-	221,550	6,057	47.22	3,468	434,395	-	(Note 23)		
Chengdu Ton Yi Industrial Packing Co., Ltd.	Sales of tin cans	237,375	(Note 9)	237,375	-	-	237,375	12,195	47.22	5,758	219,534	-	(Note 23)		
Changsha Ton Yi Industrial Co., Ltd.	Sales of tin cans	221,550	(Note 9)	-	-	-	-	11,132	47.22	5,257	167,943	-	(Note 23)		
Fujian Ton Yi Tinplate Co., Ltd.	Manufacturing and sales of tinplates	2,737,725	(Note 10)	1,688,433	-	-	1,688,433	(188,465)	40.99	(77,250)	817,013	-	(Note 22)		
Jiangsu Ton Yi Tinplate Co., Ltd.	Sales of tinplates	1,266,000	(Note 11)	878,288	-	-	878,288	(46,364)	39.13	(18,140)	860,415	-	(Note 22)		

Investee in Mainland China	Main Businesses	Paid-in capital	Investment Method	Amount remitted from Taiwan					Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 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 September 30, 2024	Accumulated amount of investment income remitted back to Taiwan as of September 30, 2024	Note	
				to Mainland China/ Amount remitted back to for the nine-month period			Accumulated amount	of remittance from								September 30, 2024
				Remitted to Mainland China	Remitted back to Taiwan	of remittance from Taiwan as of September 30, 2024										
Wuxi Tonyi Daiwa Industrial Co., Ltd.	Manufacturing and sales of new bottle can	\$ 1,266,000	(Note 12)	\$ -	\$ -	\$ -	\$ -	-\$ 42,070	31.40	-\$ 13,210	\$ 260,653	\$ -	(Note 23)			
Zhejiang Uni-Champion Logistics Development Co., Ltd.	Logistics	180,375	(Note 13)	178,252	-	-	178,252	(15,478)	56.64	(8,767)	115,832	26,976	(Note 23)			
Shanghai President Logistic Co., Ltd.	Logistics	63,300	(Note 14)	63,300	-	-	63,300	(49,956)	45.80	(22,880)	297,814	-	(Note 23)			
President Chain Store (Taizhou) Ltd.	Logistics	270,563	(Note 14)	270,563	-	-	270,563	(7,316)	45.80	(3,351)	227,494	-	(Note 23)			
President Chain Store (Shanghai) Ltd.	Operations of chain stores	4,058,442	(Note 14)	3,156,566	-	-	3,156,566	(151,279)	45.80	(68,979)	410,597	-	(Note 22)			
President Chain Store (Zhejiang) Ltd.	Operations of chain stores	946,970	(Note 14)	946,970	-	-	946,970	(138,232)	45.80	(63,469)	(79,661)	-	(Note 23)			
Beauty Wonder (Zhejiang) Trading Co., Ltd.	Cosmeceutical retail	270,563	(Note 14)	270,563	-	-	270,563	(29,387)	45.80	(13,459)	11,697	-	(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	450,938	(Note 15)	298,057	-	-	298,057	4,308	45.80	2,094	39,908	-	(Note 23)			
President (Sanghai) Health Product Trading Company Ltd.	Wholesale of medicines and medical appliances	402,044	(Note 16)	402,044	-	-	402,044	(18,244)	33.77	(6,161)	37,037	59,041	(Note 23)			
President Logistics Shangdong Co., Ltd.	Logistics	225,469	(Note 17)	225,469	-	-	225,469	(17,752)	45.80	(8,130)	103,119	-	(Note 23)			
Uni-Capital Marketing Consultant Corp.	Management consultanting	13,528	(Note 20)	13,528	-	-	13,528	(1,767)	45.80	(809)	5,014	-	(Note 23) (Note 26)			
SciAnda (Changshu) Pharmaceuticals, Ltd.	Manufacturing of API and intermediates and consultation service of biotechnology research and development	3,687,225	(Note 18)	3,678,503	-	-	3,678,503	34,537	46.54	16,074	752,808	-	(Note 22)			
SciAnda Shanghai Biochemical Technology, Ltd.	Agency and sales of API and intermediates, etc.	37,980	(Note 18)	37,980	-	-	37,980	1,158	46.54	539	9,708	-	(Note 23)			
Tait Marketing & Distribution (Shanghai) Co., Ltd.	Sales of food and soft drinks, etc.	9,495	(Note 19)	9,495	-	-	9,495	1,028	65.40	487	502	-	(Note 22)			
China F&B Venture Investments, etc.	Manufacturing and sales, etc.	5,157,772	(Note 21)	310,898	-	-	310,898	1,108,493	-	256,664	3,115,255	-	(Note 23)			

Company name	Accumulated amount of remittance from Taiwan to Mainland China as of September 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.	\$ 25,282,018	\$ 37,891,884	\$ 120,916,934
Ton-Yi Industrial Corp.	6,428,021	12,865,320	12,804,151
President Chain Store Corp.	4,878,469	11,533,487	28,788,263
ScinoPharm Taiwan, Ltd.	3,755,225	3,755,225	6,263,944
Tait Marketing & Distribution Co., Ltd	161,921	165,086	722,140
Kai Yu Investment Co., Ltd.	1,071,346	1,132,291	8,539,695
President Packaging Industrial Corp.	117,105	117,105	749,458
President Pharmaceutical Corp.	402,044	402,044	456,791
Uni-President Cold-Chain Corp.	93,919	93,919	1,515,744
Ren-Hui Investment Corp.	54,542	54,542	80,000
Capital Marketing Consultant Corp.	13,528	13,528	80,000
Nanlien International Corp.	19,718	19,718	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 (Formely 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 1:31.65; CNY: NTD 1:4.509.

Investment gains or losses are translated using the average rates for the nine-month period ended September 30, 2024 as follows: USD: NTD 1:32.05; CNY: NTD 1:4.452.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Major shareholders information

September 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.