

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

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

MARCH 31, 2025 AND 2024

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.
MARCH 31, 2025 AND 2024 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 March 31, 2025 and 2024, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the three-month periods then ended, and notes to the consolidated financial statements, including a summary of material accounting policies. Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" that came into effect as endorsed by the Financial Supervisory Commission. Our responsibility is to express a conclusion on these consolidated financial statements based on our reviews.

Scope of Review

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

Basis for Qualified Conclusion

The financial statements of certain non-significant subsidiaries and investments accounted for under equity method were consolidated based on their unreviewed financial statements as of and for the three-month periods ended March 31, 2025 and 2024. Total assets of these subsidiaries and investments amounted to \$176,675,562 thousand and \$167,313,066 thousand, representing 24.48% and 24.79% of the related consolidated totals, and total liabilities amounted to \$82,855,226 thousand and \$78,527,076 thousand, representing 16.53% and 16.84% of the related consolidated totals, as of March 31, 2025 and 2024, respectively. Total comprehensive income of these subsidiaries including share of profit of associates and joint ventures accounted for under equity method amounted to \$1,935,083 thousand and \$2,458,695 thousand, representing 17.90% and 19.53% of the consolidated totals for the three-month periods ended March 31, 2025 and 2024, 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 March 31, 2025 and 2024, and of its consolidated financial performance and its consolidated cash flows for the three-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

May 8, 2025

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			March 31, 2025		December 31, 2024		March 31, 2024				
			AMOUNT	%	AMOUNT	%	AMOUNT	%			
Current assets											
1100	Cash and cash equivalents	6(1)	\$	100,917,831	14	\$	100,442,408	14	\$	97,238,675	15
1110	Financial assets at fair value	6(2)									
	through profit or loss - current			12,014,442	2		12,798,677	2		14,175,573	2
1136	Financial assets at amortized	6(3)									
	cost - current			24,859,948	3		21,290,662	3		15,942,182	2
1140	Current contract assets	6(25)		-	-		29,397	-		-	-
1150	Notes receivable, net	6(4), 8 and 12		1,500,851	-		1,724,141	-		1,320,219	-
1160	Notes receivable - related	7									
	parties			695	-		399	-		44	-
1170	Accounts receivable, net	6(4) and 12		19,530,245	3		19,973,534	3		19,613,945	3
1180	Accounts receivable - related	7									
	parties			707,952	-		715,528	-		813,015	-
1200	Other receivables	6(5) and 12		8,552,989	1		8,329,294	1		7,903,999	1
1220	Current income tax assets	6(32)		197,131	-		236,640	-		120,739	-
130X	Inventories	6(6)		58,524,163	8		61,256,450	8		55,027,427	8
1410	Prepayments			6,211,795	1		5,969,123	1		5,330,460	1
1470	Other current assets	6(1) and 8		4,972,560	1		4,508,924	1		3,766,288	1
11XX	Total current assets			237,990,602	33		237,275,177	33		221,252,566	33
Non-current assets											
1510	Financial assets at fair value	6(2)									
	through profit or loss - non-										
	current			7,426,320	1		7,441,462	1		7,083,176	1
1517	Financial assets at fair value	6(7) and 8									
	through other comprehensive										
	income - non-current			5,172,991	1		4,299,033	1		5,306,008	1
1535	Financial assets at amortized	6(3)									
	cost - non-current			24,893,876	3		25,071,418	4		23,500,066	4
1550	Investments accounted for	6(8) and 8									
	under equity method			33,254,666	5		30,244,918	4		29,191,883	4
1600	Property, plant and equipment	6(9)(14), 7 and 8		189,319,740	26		185,374,042	26		170,683,469	25
1755	Right-of-use assets	6(10) and 7		130,186,631	18		131,265,449	18		128,614,447	19
1760	Investment property, net	6(12)(14) and 8		18,800,834	3		18,811,898	3		19,166,107	3
1780	Intangible assets	6(13) and 7		46,532,865	6		46,772,103	7		47,039,112	7
1840	Deferred income tax assets	6(32)		8,411,032	1		8,055,058	1		8,022,680	1
1915	Prepayments for equipment	7		2,958,410	-		2,782,581	-		1,447,974	-
1920	Guarantee deposits paid	8		5,639,571	1		5,611,279	1		5,394,684	1
1990	Other non-current assets	6(1)(9)(20), 7									
	and 8			11,097,852	2		6,946,728	1		8,117,587	1
15XX	Total non-current assets			483,694,788	67		472,675,969	67		453,567,193	67
1XXX	Total assets		\$	721,685,390	100	\$	709,951,146	100	\$	674,819,759	100

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

Liabilities and Equity			March 31, 2025		December 31, 2024		March 31, 2024	
			AMOUNT	%	AMOUNT	%	AMOUNT	%
Current liabilities								
2100	Short-term borrowings	6(15) and 8	\$ 43,489,564	6	\$ 31,620,607	4	\$ 29,459,908	4
2110	Short-term notes and bills payable	6(16) and 8	15,963,792	2	6,918,797	1	14,439,383	2
2120	Financial liabilities at fair value through profit or loss - current	6(2)	1,003	-	1,225	-	4,263	-
2130	Contract liabilities - current	6(25)	19,569,464	3	28,078,316	4	15,586,111	2
2150	Notes payable		1,119,128	-	1,106,444	-	2,446,951	-
2160	Notes payable - related parties	7	11,576	-	30,007	-	26,711	-
2170	Accounts payable		56,602,531	8	63,546,963	9	60,587,537	9
2180	Accounts payable - related parties	7	1,109,053	-	996,413	-	1,069,856	-
2200	Other payables	6(17)	67,215,750	9	70,632,409	10	59,074,885	9
2230	Current income tax liabilities	6(32)	7,600,397	1	5,526,746	1	6,252,740	1
2280	Lease liabilities - current	7	18,648,980	3	18,702,450	3	17,627,353	3
2310	Advance receipts		974,851	-	770,996	-	693,196	-
2320	Long-term liabilities, current portion	6(18)(19) and 8	12,995,136	2	10,293,747	1	9,595,567	2
2399	Other current liabilities		2,902,601	-	4,573,607	1	4,291,351	1
21XX	Total current liabilities		248,203,826	34	242,798,727	34	221,155,812	33
Non-current liabilities								
2527	Contract liabilities - non-current	6(25)	820,217	-	768,987	-	724,188	-
2530	Corporate bonds payable	6(18) and 8	55,250,000	8	55,250,000	8	56,125,000	8
2540	Long-term borrowings	6(19) and 8	46,943,102	7	53,334,731	8	39,786,152	6
2570	Deferred income tax liabilities	6(32)	29,877,389	4	29,145,707	4	30,688,265	5
2580	Lease liabilities - non-current	7	106,168,998	15	105,112,713	15	103,942,550	15
2640	Net defined benefit liabilities - non-current	6(20)	3,272,897	-	3,388,002	-	4,305,850	1
2645	Guarantee deposits received		8,193,134	1	8,072,769	1	7,592,479	1
2670	Other non-current liabilities		2,585,955	-	2,560,916	-	2,042,218	-
25XX	Total non-current liabilities		253,111,692	35	257,633,825	36	245,206,702	36
2XXX	Total liabilities		501,315,518	69	500,432,552	70	466,362,514	69
Equity attributable to owners of parent								
Share capital								
3110	Common stock	6(21)	56,820,154	8	56,820,154	8	56,820,154	8
Capital reserves								
3200	Capital surplus	6(22)(34)	2,734,882	-	2,804,549	-	2,829,658	-
Retained earnings								
3310	Legal reserve	6(7)(23)	32,135,603	5	32,135,603	5	30,273,199	5
3320	Special reserve		5,894,291	1	5,894,436	1	4,303,630	1
3350	Unappropriated retained earnings		43,225,994	6	38,005,136	5	42,091,329	6
Other equity interest								
3400	Other equity interest	6(24)	1,361,956	-	(459,527)	-	(2,275,703)	-
31XX	Equity attributable to owners of the parent		142,172,880	20	135,200,351	19	134,042,267	20
36XX	Non-controlling interest	4(3) and 6(34)	78,196,992	11	74,318,243	11	74,414,978	11
3XXX	Total equity		220,369,872	31	209,518,594	30	208,457,245	31
Contingent Liabilities and Commitments								
3X2X	Total liabilities and equity	6(10), 7 and 9	\$ 721,685,390	100	\$ 709,951,146	100	\$ 674,819,759	100

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)

		Three months ended March 31			
		2025		2024	
Items	Notes	AMOUNT	%	AMOUNT	%
4000 Operating revenue	6(11)(12)(25) and 7	\$ 169,265,026	100	\$ 158,756,079	100
5000 Operating costs	6(6)(10)(13)(20)(30)(31) and 7	(113,129,023)	(67)	(107,038,579)	(67)
5900 Net operating margin		<u>56,136,003</u>	<u>33</u>	<u>51,717,500</u>	<u>33</u>
Operating expenses	6(10)(12)(13)(20) (30)(31), 7 and 12				
6100 Selling expenses		(38,368,831)	(23)	(35,859,030)	(23)
6200 General and administrative expenses		(7,459,391)	(4)	(6,893,271)	(4)
6300 Research and development expenses		(242,109)	-	(235,817)	-
6450 Expected credit losses		(58,545)	-	(45,392)	-
6000 Total operating expenses		(46,128,876)	(27)	(43,033,510)	(27)
6900 Operating profit		<u>10,007,127</u>	<u>6</u>	<u>8,683,990</u>	<u>6</u>
Non-operating income and expenses					
7100 Interest income	6(3)(7)(26) and 7	1,145,404	1	1,138,684	1
7010 Other income	6(7)(11)(12)(27)	1,202,654	1	1,167,028	1
7020 Other gains and losses	6(2)(7)(10)(14)(2 8) and 12	(268,329)	-	(142,083)	-
7050 Finance costs	6(9)(10)(29)	(1,161,668)	(1)	(1,009,720)	(1)
7060 Share of profit of associates and joint ventures accounted for under equity method	6(8)	<u>395,396</u>	<u>-</u>	<u>1,022,129</u>	<u>-</u>
7000 Total non-operating income and expenses		<u>1,313,457</u>	<u>1</u>	<u>2,176,038</u>	<u>1</u>
7900 Profit before income tax		11,320,584	7	10,860,028	7
7950 Income tax expense	6(32)	(3,078,190)	(2)	(2,537,025)	(2)
8200 Profit for the period		<u>\$ 8,242,394</u>	<u>5</u>	<u>\$ 8,323,003</u>	<u>5</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)

		Three months ended March 31					
		2025		2024			
Items	Notes	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)					
		(\$	123,191)	-	\$ 176,346	-	
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		(	1,745)	-	53,055	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(32)					
			10,124	-	18,684	-	
Components of other comprehensive income (loss) that will be reclassified to profit or loss							
8361	Financial statements translation differences of foreign operations		2,617,299	1	4,040,545	3	
8367	Unrealized gain on valuation of investments in debt instruments measured at fair value through other comprehensive income, net	6(7)		-	-	8,558	-
8370	Share of other comprehensive income (loss) of associates and joint ventures accounted for under equity method - will be reclassified to profit or loss		64,419	-	(30,256)	-	
8300	Total other comprehensive income for the period		<u>\$ 2,566,906</u>	<u>1</u>	<u>\$ 4,266,932</u>	<u>3</u>	
8500	Total comprehensive income for the period		<u>\$ 10,809,300</u>	<u>6</u>	<u>\$ 12,589,935</u>	<u>8</u>	
Profit attributable to:							
8610	Owners of the parent		\$ 5,156,906	3	\$ 5,533,901	3	
8620	Non-controlling interest		3,085,488	2	2,789,102	2	
	Net income		<u>\$ 8,242,394</u>	<u>5</u>	<u>\$ 8,323,003</u>	<u>5</u>	
Comprehensive income attributable to:							
8710	Owners of the parent		\$ 7,042,196	4	\$ 9,105,611	6	
8720	Non-controlling interest		<u>3,767,104</u>	<u>2</u>	<u>3,484,324</u>	<u>2</u>	
	Total comprehensive income for the period		<u>\$ 10,809,300</u>	<u>6</u>	<u>\$ 12,589,935</u>	<u>8</u>	
Earnings per share (in dollars)							
9750	Basic	6(33)		\$ 0.91	\$ 0.97		
9850	Diluted			\$ 0.90	\$ 0.97		

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

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

Notes	Equity attributable to owners of the parent									
	Retained Earnings					Other Equity Interest				
	Share capital - common stock	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	Total	Non-controlling interest	Total equity
<u>For the three-month period ended March 31, 2024</u>										
Balance at January 1, 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
Consolidated net income	-	-	-	-	5,533,901	-	-	5,533,901	2,789,102	8,323,003
Other comprehensive income 6(24)	-	-	-	-	-	3,418,579	153,131	3,571,710	695,222	4,266,932
Total comprehensive income	-	-	-	-	5,533,901	3,418,579	153,131	9,105,611	3,484,324	12,589,935
Adjustment for change in capital reserve of investee companies 6(22)	-	2	-	-	-	-	-	2	-	2
Difference between the acquisition or disposal price and carrying amounts of subsidiaries 6(22)(34)	-	52,523	-	-	-	-	-	52,523	(93,693)	(41,170)
Payments of unpaid cash dividends from previous year transferred to capital reserve 6(22)	-	(3,601)	-	-	-	-	-	(3,601)	-	(3,601)
Reversal of special reserve 6(23)	-	-	-	(145)	145	-	-	-	-	-
Disposal of financial assets at fair value through other comprehensive income - equity instrument of investee companies 6(7)	-	-	-	-	57,827	-	(57,827)	-	-	-
Change in non-controlling interest	-	-	-	-	-	-	-	-	697,751	697,751
Balance at March 31, 2024	<u>\$ 56,820,154</u>	<u>\$ 2,829,658</u>	<u>\$ 30,273,199</u>	<u>\$ 4,303,630</u>	<u>\$ 42,091,329</u>	<u>(\$ 3,120,204)</u>	<u>\$ 844,501</u>	<u>\$ 134,042,267</u>	<u>\$ 74,414,978</u>	<u>\$ 208,457,245</u>
<u>For the three-month period ended March 31, 2025</u>										
Balance at January 1, 2025	\$ 56,820,154	\$ 2,804,549	\$ 32,135,603	\$ 5,894,436	\$ 38,005,136	(\$ 1,356,150)	\$ 896,623	\$ 135,200,351	\$ 74,318,243	\$ 209,518,594
Consolidated net income	-	-	-	-	5,156,906	-	-	5,156,906	3,085,488	8,242,394
Other comprehensive income (loss) 6(24)	-	-	-	-	-	1,985,917	(100,627)	1,885,290	681,616	2,566,906
Total comprehensive income (loss)	-	-	-	-	5,156,906	1,985,917	(100,627)	7,042,196	3,767,104	10,809,300
Adjustment for change in capital reserve of investee companies 6(22)	-	(38)	-	-	-	-	-	(38)	-	(38)
Adjustment of capital reserve due to change in interests in associates 6(22)	-	(755)	-	-	2,877	-	(2,877)	(755)	-	(755)
Difference between the acquisition or disposal price and carrying amounts of subsidiaries 6(22)(34)	-	(68,717)	-	-	-	-	-	(68,717)	(125,501)	(194,218)
Payments of unpaid cash dividends from previous year transferred to capital reserve 6(22)	-	(157)	-	-	-	-	-	(157)	-	(157)
Reversal of special reserve 6(23)	-	-	-	(145)	145	-	-	-	-	-
Disposal of financial assets at fair value through other comprehensive income - equity instrument of investee companies 6(7)	-	-	-	-	60,930	-	(60,930)	-	-	-
Change in non-controlling interest	-	-	-	-	-	-	-	-	237,146	237,146
Balance at March 31, 2025	<u>\$ 56,820,154</u>	<u>\$ 2,734,882</u>	<u>\$ 32,135,603</u>	<u>\$ 5,894,291</u>	<u>\$ 43,225,994</u>	<u>\$ 629,767</u>	<u>\$ 732,189</u>	<u>\$ 142,172,880</u>	<u>\$ 78,196,992</u>	<u>\$ 220,369,872</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)

		For the three-month periods ended March 31,	
	Notes	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		\$ 11,320,584	\$ 10,860,028
Adjustments			
Adjustments to reconcile profit (loss)			
Gain on financial assets and liabilities at fair value through profit and loss	6(2)(28)	(57,938)	(160,730)
Expected credit loss	12	58,545	45,392
Provision for inventory market price decline	6(6)	2,545	52,317
Loss on disposal of financial assets at fair value through other comprehensive income - debt instrument	6(7)(28)	-	11,473
Share of profit of associates and joint ventures accounted for under equity method	6(8)	(395,396)	(1,022,129)
Depreciation on property, plant and equipment	6(9)	5,602,108	5,286,547
Loss on disposal of property, plant and equipment	6(28)	27,368	12,465
Depreciation on right-of-use assets	6(10)	4,963,554	4,792,945
Gain from lease modification	6(10)(28)	(37,473)	(67,756)
Depreciation on investment property	6(12)	77,508	98,716
Gain on disposal of investment property	6(28)	(3,742)	-
Loss on disposal of intangible assets	6(28)	90	2
Amortization	6(13)(30)	386,811	359,650
Impairment loss (gain on reversal of loss) on non-financial assets	6(14)(28)	319	(53)
Interest income	6(26)	(1,145,404)	(1,138,684)
Dividend income	6(27)	(7,875)	(19,025)
Finance costs	6(29)	1,161,668	1,009,720
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss		1,091,641	(3,610,442)
Current contract assets		29,397	-
Notes receivable		228,163	80,657
Notes receivable - related parties	(	296)	351
Accounts receivable		377,626	(1,254,784)
Accounts receivable - related parties		7,576	14,720
Other receivables	(	253,742)	(805,067)
Inventories		2,920,380	2,824,083
Prepayments	(	242,672)	935,452
Other current assets	(	423,822)	(704,539)
Changes in operating liabilities			
Contract liabilities - current	(	8,508,852)	(6,475,761)
Notes payable		12,684	365,216
Notes payable - related parties	(	18,431)	(34,168)
Accounts payable	(	6,944,432)	980,913
Accounts payable - related parties		112,640	77,540
Other payables	(	1,935,069)	(3,083,311)
Advance receipts		203,855	222,307
Other current liabilities	(	1,671,006)	(193,211)
Contract liabilities - non-current		51,230	45,012
Net defined benefit liabilities - non-current	(	115,105)	(274,321)
Cash inflow generated from operations		6,875,037	9,231,525
Interest received		1,151,766	825,020
Dividends received	6(35)	43,058	19,025
Interest paid	(	986,575)	(874,975)
Income tax paid	(	579,198)	(332,803)
Net cash flows from operating activities		6,504,088	8,867,792

(Continued)

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

		For the three-month periods ended March 31,	
	Notes	2025	2024
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at amortized cost - current		(\$ 10,319,318)	(\$ 2,566,139)
Repayment of principal at maturity from financial assets at amortized cost - current		7,993,573	6,333,921
Increase in other receivables - related parties		(7,451)	(8,218)
Increase in other current assets		(39,814)	(19,584)
Acquisition of financial assets at fair value through other comprehensive income - non-current		(1,186,650)	(61,949)
Proceeds from financial assets at fair value through other comprehensive income - non-current	6(7)	195,149	214,333
Acquisition of financial assets at amortized cost - non-current		(281,384)	(897,122)
Acquisition of investments accounted for under equity method	6(8)	(2,467,765)	-
Cash paid for acquisition of property, plant and equipment	6(35)	(7,864,762)	(8,556,178)
Interest paid for acquisition of property, plant and equipment	6(35)	(41,533)	(454)
Proceeds from disposal of property, plant and equipment	6(35)	72,107	46,480
Cash paid for acquisition of investment property	6(12)	(16,031)	(3,807)
Proceeds from disposal of investment property		11,060	-
Increase in intangible assets	6(13)	(66,114)	(57,175)
Proceeds from disposal of intangible assets		7	-
Increase in prepayment for equipment	6(35)	(1,048,000)	(618,831)
Interest paid for prepayments for equipment	6(35)	(4,318)	-
(Increase) decrease in guarantee deposits paid		(28,292)	1,985
Increase in prepayments for property and plant		(4,308,443)	(900,000)
Decrease (increase) in other non-current assets		155,226	(544,107)
Net cash flows used in investing activities		(19,252,753)	(7,636,845)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase (decrease) in short-term borrowings	6(37)	11,868,957	(4,971,865)
Increase in short-term notes and bills payable	6(37)	9,044,995	3,146,199
Increase in long-term borrowings	6(37)	40,050,556	30,473,277
Decrease in long-term borrowings	6(37)	(43,748,357)	(31,569,309)
Payments of lease liabilities	6(37)	(4,719,444)	(4,996,833)
Increase in guarantee deposit received	6(37)	120,365	190,244
Increase in other non-current liabilities		2,663	596,150
Payments of unpaid cash dividends from previous year transferred to capital reserve	6(22)	(157)	(3,601)
Cash paid for transaction with non-controlling interests	6(34)	(194,218)	(41,170)
Change in non-controlling interests		237,146	697,751
Net cash flows from (used in) financing activities		12,662,506	(6,479,157)
Effect of foreign exchange rate changes on cash and cash equivalents		561,582	1,631,039
Net increase (decrease) in cash and cash equivalents		475,423	(3,617,171)
Cash and cash equivalents at beginning of period	6(1)	100,442,408	100,855,846
Cash and cash equivalents at end of period	6(1)	\$ 100,917,831	\$ 97,238,675

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 THREE-MONTH PERIODS ENDED MARCH 31, 2025 AND 2024
(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 May 8, 2025.

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 2025 are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board (“IASB”)
Amendments to IAS 21, ‘Lack of exchangeability’	January 1, 2025
The above standards and interpretations have no significant impact to the Group’s financial condition and financial performance based on the Group’s assessment.	

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

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

New Standards, Interpretations and Amendments	Effective date by IASB
Specific provisions of Amendments to IFRS 9 and IFRS 7, ‘Amendments to the classification and measurement of financial instruments’	January 1, 2026

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:

New Standards, Interpretations and Amendments	Effective date by IASB
Specific provisions of Amendments to IFRS 9 and IFRS 7, 'Amendments to the classification and measurement of financial instruments'	January 1, 2026
Amendments to IFRS 9 and IFRS 7, 'Contracts referencing nature-dependent electricity'	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. Specific provisions of 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, 2024, except for compliance statement, basis of preparation, basis of consolidation, additional policies 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, 2024.

(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, 2024.

B. Subsidiaries included in the consolidated financial statements:

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			March 31, 2025	December 31, 2024	March 31, 2024	
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)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			March 31, 2025	December 31, 2024	March 31, 2024	
Uni-President Enterprises Corp.	Tung Lo Development Co., Ltd	Entertainment business	100.00	100.00	100.00	(Note 1) (Note 2)
Uni-President Enterprises Corp.	Uni-president Organics Corp.	Sales of rice, vegetable, tea and drinks, etc.	100.00	100.00	100.00	(Note 1) (Note 2)
Uni-President Enterprises Corp.	President Fair Development Corp.	Operation of shopping mall, department store, international trade, etc.	100.00	100.00	100.00	(Note 1) (Note 2)
Uni-President Enterprises Corp.	Tung Ho Development Corp.	Entertainment business	100.00	100.00	100.00	(Note 1) (Note 2)
Uni-President Enterprises Corp.	Nanlien International Corp.	Import and export trading, etc.	100.00	100.00	100.00	(Note 1) (Note 2)
Uni-President Enterprises Corp.	President Natural Industrial Corp.	Sales of health food	100.00	100.00	100.00	(Note 1) (Note 2)
Uni-President Enterprises Corp.	Presicarre Corp.	Chain store	100.00	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
			March 31, 2025	December 31, 2024	March 31, 2024	
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	46.54	46.54	46.54	(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)
Cayman President Holdings Ltd.	Uni-President Assets Holdings Ltd.	Professional investment, etc.	100.00	100.00	100.00	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			March 31, 2025	December 31, 2024	March 31, 2024	
Cayman President Holdings Ltd.	Uni-President Enterprises China Holdings Ltd. and its subsidiaries	Investment in food industry, etc.	72.94	72.94	72.86	(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	80.00	–	(Note 1) (Note 7)
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.	Ameripec Inc.	Manufacturing of food	100.00	100.00	100.00	(Note 1)
Presco Netmarketing Inc.	Payuni Co., Ltd	Third-Party Payment	100.00	100.00	100.00	(Note 1)
Uni-President Dream Parks Corp.	Uni-Oao Travel Services Corp.	Tourist agency business	100.00	100.00	100.00	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			March 31, 2025	December 31, 2024	March 31, 2024	
President Fair Development Corp.	President Century Corp.	Development of specific professional area	100.00	100.00	100.00	(Note 1)
Nanlien International Corp.	Cayman Nanlien Holding Ltd. and its subsidiaries	Professional investment, etc.	100.00	100.00	100.00	(Note 1)
Nanlien International Corp.	Tun Hsiang Enterprises Corp., etc.	Trading, etc.	—	—	—	(Note 1) (Note 2) (Note 3) (Note 6) (Note 8)
Presicarre Corp.	Uni-Prosperity Insurance Broker Co., Ltd.	Insurance	100.00	100.00	100.00	(Note 1)
Presicarre Corp.	Uni-Prosperity Condominium Management and Maintenance Co., Ltd.	Apartment Management	100.00	100.00	100.00	(Note 1)
Presicarre Corp.	Uni-President Wellbeing Life Corp.	Retail	100.00	100.00	100.00	—
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)
President International Development Corp.	President Life Sciences Co., Ltd.	Manufacture of chemical materials and instruments, etc.	100.00	100.00	100.00	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			March 31, 2025	December 31, 2024	March 31, 2024	
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	(Note 1) (Note 4)
Tait Marketing & Distribution Co., Ltd.	Tait Marketing & Distribution (Shanghai) Co., Ltd.	Sales of food and soft drinks	100.00	100.00	100.00	(Note 1)
President Tokyo Corp.	President Tokyo Auto Leasing Corp.	Car rental	100.00	100.00	100.00	(Note 1)
President 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	—
Ton-Yi Industrial Corp.	Tovecan Corp. Ltd.	Manufacturing of cans	51.00	51.00	51.00	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			March 31, 2025	December 31, 2024	March 31, 2024	
President Chain Store Corp.	President Chain Store (BVI) Holdings, Ltd. and its subsidiaries	Professional investments, etc.	100.00	100.00	100.00	(Note 5)
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, etc.	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)
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)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			March 31, 2025	December 31, 2024	March 31, 2024	
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.	Trade and 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 payment 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)
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.	Manufacture 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)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			March 31, 2025	December 31, 2024	March 31, 2024	
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	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 three-month periods ended March 31, 2025 and 2024 were not reviewed by the independent auditors.

(Note 2) Jointly owned by the Group.

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

(Note 4) Liquidated in the second quarter of 2024.

(Note 5) 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.

(Note 6) 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 7) 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 8) The percentage owned by the Group as of March 31, 2025, December 31, 2024, and March 31, 2024 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 March 31, 2025, December 31, 2024, and March 31, 2024, the non-controlling interest of the Group amounted to \$78,196,992, \$74,318,243 and \$74,414,978, respectively. The information on non-controlling interest and respective subsidiaries is as follows:

Name of subsidiary	Principal location of business	Non-controlling interest			
		March 31, 2025		December 31, 2024	
		Amount	Ownership (%)	Amount	Ownership (%)
President Chain Store Corp.	Taiwan	\$30,305,324	54.20%	\$28,195,197	54.20%
Uni-President Enterprises China Holdings Ltd.	China	17,335,773	27.06%	16,285,321	27.06%

Name of subsidiary	Principal location of business	Non-controlling interest	
		March 31, 2024	
		Amount	Ownership (%)
President Chain Store Corp.	Taiwan	\$28,501,452	54.20%
Uni-President Enterprises China Holdings Ltd.	China	16,641,473	27.14%

Summarized financial information of the subsidiaries:

(a) President Chain Store Corp.

Balance sheets	President Chain Store Corp. (Consolidated)		
	March 31, 2025	December 31, 2024	March 31, 2024
Current assets	\$ 94,703,129	\$ 92,594,830	\$ 97,324,273
Non-current assets	188,043,548	177,187,447	164,698,405
Current liabilities	(110,831,212)	(107,771,441)	(106,438,180)
Non-current liabilities	(116,001,583)	(109,990,178)	(102,998,794)
Total net assets	<u>\$ 55,913,882</u>	<u>\$ 52,020,658</u>	<u>\$ 52,585,704</u>

<u>Statements of comprehensive income</u>	<u>For the three-month periods ended March 31,</u>	
	<u>2025</u>	<u>2024</u>
Revenue	\$ 84,641,319	\$ 81,070,782
Profit before income tax	\$ 4,330,349	\$ 4,388,269
Income tax expense	(927,912)	(950,753)
Net income	3,402,437	3,437,516
Other comprehensive income, net of tax	487,172	1,338,895
Total comprehensive income	\$ 3,889,609	\$ 4,776,411
Comprehensive income attributable to non-controlling interest	\$ 565,577	\$ 578,058
<u>Statements of cash flows</u>	<u>For the three-month periods ended March 31,</u>	
	<u>2025</u>	<u>2024</u>
Net cash provided by operating activities	\$ 6,851,928	\$ 9,281,963
Net cash used in investing activities	(9,395,250)	(4,023,775)
Net cash provided by (used in) financing activities	5,225,246	(2,769,802)
Effect of exchange rates changes on cash and cash equivalents	538,647	1,142,983
Increase in cash and cash equivalents	3,220,571	3,631,369
Cash and cash equivalents at beginning of period	51,267,712	48,929,582
Cash and cash equivalents at end of period	\$ 54,488,283	\$ 52,560,951

(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 three-month periods ended March 31, 2025 and 2024 of Uni-President Enterprises China Holdings Ltd. is not made public according to local laws and regulations, the Group does not disclose summarized financial information of the subsidiary due to restrictions of the local laws and regulations.

(4) Provisions

The carbon fees levied under the Climate Change Response Act and the related local regulations are not subject to IFRIC 21, 'Levies,' but are recognized and measured in accordance with IAS 37, 'Provisions, contingent liabilities, and contingent assets'. If the annual emissions are expected to likely exceed the threshold, then in the interim financial report, carbon fee-related liabilities should be estimated based on the proportion of emissions that have occurred relative to the estimated annual emissions.

(5) 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.

(6) 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, 2024.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	<u>March 31, 2025</u>	<u>December 31, 2024</u>	<u>March 31, 2024</u>
Cash:			
Cash on hand	\$ 1,456,393	\$ 2,045,205	\$ 2,270,117
Checking deposits and demand deposits	<u>33,251,515</u>	<u>30,236,548</u>	<u>30,214,178</u>
	<u>34,707,908</u>	<u>32,281,753</u>	<u>32,484,295</u>
Cash equivalents:			
Time deposits	60,326,275	62,052,774	55,472,854
Short-term financial instruments	<u>5,883,648</u>	<u>6,107,881</u>	<u>9,281,526</u>
	<u>66,209,923</u>	<u>68,160,655</u>	<u>64,754,380</u>
	<u>\$ 100,917,831</u>	<u>\$ 100,442,408</u>	<u>\$ 97,238,675</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 March 31, 2025, December 31, 2024, and March 31, 2024 are described in Note 8, 'PLEDGED ASSETS'.

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

<u>Assets</u>	<u>March 31, 2025</u>	<u>December 31, 2024</u>	<u>March 31, 2024</u>
Current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Structured notes	\$ 6,863,473	\$ 7,410,995	\$ 9,304,378
Beneficiary certificates	3,596,820	3,776,949	3,108,595
Unlisted and unemerging stocks	716,359	707,298	686,830
Listed and emerging stocks	695,905	611,619	578,164
Forward foreign exchange contracts	7,349	23,176	5,524
Equity linked notes	<u>-</u>	<u>-</u>	<u>64,000</u>
	<u>11,879,906</u>	<u>12,530,037</u>	<u>13,747,491</u>
Valuation adjustment	<u>134,536</u>	<u>268,640</u>	<u>428,082</u>
	<u>\$ 12,014,442</u>	<u>\$ 12,798,677</u>	<u>\$ 14,175,573</u>

Assets	March 31, 2025	December 31, 2024	March 31, 2024
Non-current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Beneficiary certificates	\$ 5,287,459	\$ 5,427,609	\$ 5,170,696
Unlisted and unemerging stocks	1,305,887	1,256,383	1,453,095
	6,593,346	6,683,992	6,623,791
Valuation adjustment	832,974	757,470	459,385
	<u>\$ 7,426,320</u>	<u>\$ 7,441,462</u>	<u>\$ 7,083,176</u>

Liabilities	March 31, 2025	December 31, 2024	March 31, 2024
Current items:			
Financial liabilities mandatorily measured at fair value through profit or loss			
Forward foreign exchange contracts	\$ 1,003	\$ 1,225	\$ 4,263

- 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 \$57,938 and \$160,730 (listed as “Other gains and losses”) for the three-month periods ended March 31, 2025 and 2024, 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:

	March 31, 2025	
	Contract Amount (in thousands)	Contract Period
Current items:		
Forward foreign exchange buying contract	USD 8,000	10. 2024~6. 2025
Forward foreign exchange selling contract	USD 5,570	2. 2025~5. 2025
	December 31, 2024	
	Contract Amount (in thousands)	Contract Period
Current items:		
Forward foreign exchange buying contract	USD 22,523	8. 2024~4. 2025
Forward foreign exchange selling contract	USD 7,830	11. 2024~2. 2025
Forward foreign exchange selling contract	JPY 70,000	9. 2024~1. 2025

	March 31, 2024		
	Contract Amount (in thousands)		Contract Period
Current items:			
Forward foreign exchange buying contract	USD	6,139	12. 2023~8. 2024
Forward foreign exchange selling contract	USD	9,160	1. 2024~5. 2024
Equity linked notes	USD	2,000	3. 2024~6. 2024

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 March 31, 2025, December 31, 2024, and March 31, 2024.

(3) Financial assets at amortized cost

Items	March 31, 2025	December 31, 2024	March 31, 2024
Current items:			
Time deposits with a maturity of over three months	\$ 19,856,400	\$ 15,380,303	\$ 14,970,871
Negotiable certificates of deposits	2,235,404	2,698,904	–
Financial bonds	2,169,901	2,954,999	762,959
Bonds with repurchase agreement	598,243	256,456	208,352
	<u>\$ 24,859,948</u>	<u>\$ 21,290,662</u>	<u>\$ 15,942,182</u>
Non-current items:			
Time deposits with a maturity of over one year	\$ 23,278,660	\$ 23,483,154	\$ 20,826,343
Financial bonds	1,615,216	1,588,264	2,673,723
	<u>\$ 24,893,876</u>	<u>\$ 25,071,418</u>	<u>\$ 23,500,066</u>

- A. The Group recognized interest income in profit or loss on financial assets at amortized cost amounting to \$404,626 and \$410,491 for the three-month periods ended March 31, 2025 and 2024, respectively.
- B. As of March 31, 2025, December 31, 2024, and March 31, 2024, 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 March 31, 2025, December 31, 2024, and March 31, 2024.
- 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

	March 31, 2025	December 31, 2024	March 31, 2024
Notes receivable	\$ 1, 515, 099	\$ 1, 743, 262	\$ 1, 334, 563
Less: Allowance for uncollectible accounts	(14, 248)	(19, 121)	(14, 344)
	<u>\$ 1, 500, 851</u>	<u>\$ 1, 724, 141</u>	<u>\$ 1, 320, 219</u>
Accounts receivable	\$ 19, 967, 490	\$ 20, 345, 048	\$ 20, 037, 768
Less: Allowance for uncollectible accounts	(437, 245)	(371, 514)	(423, 823)
	<u>\$ 19, 530, 245</u>	<u>\$ 19, 973, 534</u>	<u>\$ 19, 613, 945</u>

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

	March 31, 2025		December 31, 2024		March 31, 2024	
	Notes receivable	Accounts receivable	Notes receivable	Accounts receivable	Notes receivable	Accounts receivable
Within 30 days	\$ 319, 699	\$ 13, 770, 700	\$ 644, 827	\$ 14, 234, 949	\$ 439, 285	\$ 13, 351, 163
31 to 60 days	227, 796	3, 376, 626	370, 235	3, 954, 707	313, 450	3, 991, 385
61 to 90 days	390, 471	1, 978, 180	306, 517	1, 437, 890	165, 339	1, 844, 216
91 to 180 days	547, 497	491, 642	385, 714	429, 479	384, 104	492, 323
Over 181 days	29, 636	350, 342	35, 969	288, 023	32, 385	358, 681
	<u>\$ 1, 515, 099</u>	<u>\$ 19, 967, 490</u>	<u>\$ 1, 743, 262</u>	<u>\$ 20, 345, 048</u>	<u>\$ 1, 334, 563</u>	<u>\$ 20, 037, 768</u>

B. As of March 31, 2025, December 31, 2024, and March 31, 2024, notes receivable and accounts receivable were all from contracts with customers. As of January 1, 2024, the balance of receivables from contracts with customers amounted to \$21,016,268.

C. As of March 31, 2025, December 31, 2024, and March 31, 2024, 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 March 31, 2025, December 31, 2024, and March 31, 2024, 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

	March 31, 2025	December 31, 2024	March 31, 2024
Other receivables	\$ 5, 766, 587	\$ 5, 512, 845	\$ 5, 714, 060
Interest receivable	2, 813, 954	2, 820, 316	2, 256, 835
Proceeds from disposal of property, plant and equipment receivable	14, 440	—	—
Dividends receivable	2, 050	37, 233	—
	<u>8, 597, 031</u>	<u>8, 370, 394</u>	<u>7, 970, 895</u>
Less: Allowance for uncollectible accounts	(44, 042)	(41, 100)	(66, 896)
	<u>\$ 8, 552, 989</u>	<u>\$ 8, 329, 294</u>	<u>\$ 7, 903, 999</u>

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

(6) Inventories

	<u>March 31, 2025</u>	<u>December 31, 2024</u>	<u>March 31, 2024</u>
Merchandise	\$ 32,577,998	\$ 33,683,263	\$ 30,749,475
Raw materials	9,135,589	8,980,374	9,168,192
Raw materials in transit	2,302,353	1,911,590	2,128,159
Supplies	2,311,315	2,230,472	2,129,637
Work in process	2,865,722	3,157,731	2,858,539
Finished goods	9,183,258	11,148,521	7,978,842
By-products	19	172	368
Land held for construction	1,001,324	1,001,064	998,121
Buildings and land held for sale	3,696	3,696	3,696
Transportation equipment held for sale	<u>52,379</u>	<u>41,802</u>	<u>41,995</u>
	59,433,653	62,158,685	56,057,024
Less: Allowance for price decline of inventories	(<u>909,490</u>)	(<u>902,235</u>)	(<u>1,029,597</u>)
	<u>\$ 58,524,163</u>	<u>\$ 61,256,450</u>	<u>\$ 55,027,427</u>

The cost of inventories recognized as expense for the period:

	<u>For the three-month periods ended March 31,</u>	
	<u>2025</u>	<u>2024</u>
Cost of goods sold	\$ 110,582,073	\$ 104,778,784
Provision for inventory market price decline	2,545	52,317
Loss on discarding of inventory	626,726	556,614
Loss on physical inventory	126,176	113,208
Loss on production stoppages	332,336	415,425
Income from sale of scraps	(109,294)	(96,574)
Other operating costs	<u>1,568,461</u>	<u>1,218,805</u>
	<u>\$ 113,129,023</u>	<u>\$ 107,038,579</u>

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

Items	March 31, 2025	December 31, 2024	March 31, 2024
Equity instruments			
Listed stocks and emerging stocks	\$ 4, 224, 680	\$ 3, 153, 511	\$ 3, 304, 158
Unlisted and unemerging stocks	1, 174, 849	1, 166, 076	1, 159, 032
	5, 399, 529	4, 319, 587	4, 463, 190
Valuation adjustment	(226, 538)	(20, 554)	150, 664
	5, 172, 991	4, 299, 033	4, 613, 854
Debt instruments			
Beneficiary certificates	—	—	768, 480
Valuation adjustment	—	—	(76, 326)
	—	—	692, 154
	<u>\$ 5, 172, 991</u>	<u>\$ 4, 299, 033</u>	<u>\$ 5, 306, 008</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 March 31, 2025, December 31, 2024, and March 31, 2024.
- B. The Group disposed financial assets at fair value through other comprehensive income – equity instrument in the amount of \$195,149 and \$161,944 for the three-month periods ended March 31, 2025 and 2024, respectively. This resulted in cumulative gain on disposal amounting to \$84,520 and \$79,108, which was reclassified from other equity to retained earnings for the three-month periods ended March 31, 2025 and 2024, respectively, and the Company reclassified other equity of \$60,930 and \$57,827 to retained earnings based on shareholdings of the Company for the three-month periods ended March 31, 2025 and 2024, respectively.
- C. The Group disposed financial assets at fair value through other comprehensive income – debt instrument in the amount of \$— and \$52,389 for the three-month periods ended March 31, 2025 and 2024, respectively. This resulted in cumulative loss on disposal amounting to \$— and \$11,473, which was reclassified from other comprehensive income to income (listed as “Other gains and losses”) for the three-month periods ended March 31, 2025 and 2024, respectively.
- D. Amounts recognized in profit or loss and other comprehensive income in relation to the financial assets at fair value through other comprehensive income are listed below:

	For the three-month periods ended March 31,	
	2025	2024
Equity instruments at fair value through other comprehensive income		
Fair value change recognized in other comprehensive (loss) income	(\$ 123, 191)	\$ 176, 346
Dividend income recognized in profit or loss	\$ 3, 288	\$ 1, 642
Debt instruments at fair value through other comprehensive income		
Fair value change recognized in other comprehensive income	\$ –	\$ 8, 558
Interest income recognized in profit or loss	\$ –	\$ 21, 596

- E. As of March 31, 2025, December 31, 2024, and March 31, 2024, 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 March 31, 2025, December 31, 2024, and March 31, 2024, refer to Note 8, 'PLEDGED ASSETS'.

(8) Investments accounted for under equity method

<u>Company name</u>	<u>March 31, 2025</u>	<u>December 31, 2024</u>	<u>March 31, 2024</u>
Associates:			
President Securities Corp. (Note 2)	\$ 12,096,599	\$ 12,087,281	\$ 11,625,756
TTET Union Corp. (Note 2)	3,749,395	3,603,331	3,125,694
Prince Housing and Development Corp. (Note 1)(Note 2)	3,302,879	3,306,419	3,319,658
Kuang Chuan Dairy Co., Ltd. (Note 2)	3,265,770	3,128,616	3,042,136
PChome Online Inc. (Note 2)(Note 3)	2,449,426	–	–
Yantai North Andre Juice Co., Ltd. (Note 1)	2,275,883	2,182,275	2,054,405
Weilih Food Industrial Co., Ltd. (Note 2)	1,484,600	1,425,989	1,438,486
Grand Bills Finance Corp. (Note 1)	1,275,823	1,246,522	1,275,316
Queen's Holdings (BVI) Ltd. (Note 2)	689,803	668,282	649,170
Others (individually less than 2%) (Note 1)(Note 2)	732,559	715,592	770,231
	<u>31,322,737</u>	<u>28,364,307</u>	<u>27,300,852</u>
Joint ventures:			
China F&B Venture Investments	665,142	654,093	649,048
Wuhan Zijiang President Enterprise Co., Ltd.	674,420	649,203	644,445
Others (individually less than 2%)	592,367	577,315	597,538
	<u>1,931,929</u>	<u>1,880,611</u>	<u>1,891,031</u>
	<u>\$ 33,254,666</u>	<u>\$ 30,244,918</u>	<u>\$ 29,191,883</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.

(Note 3) On October 23, 2024, the Board of Directors of the Company resolved to subscribe a total of 61,694 thousand shares of PChome Online Inc., through a private placement in accordance with the Directions for Public Companies Conducting Securities. The total amount was \$2,467,765. The Company had already paid the share subscription amount in January 2025, and the effective date of the capital increase was January 23, 2025.

A. Associates:

(a) As of March 31, 2025, December 31, 2024, and March 31, 2024, the carrying amount of the Group's individually immaterial associates amounted to \$31,322,737, \$28,364,307 and \$27,300,852, respectively. The Group's share of the operating results is summarized below:

	For the three-month periods ended March 31,	
	2025	2024
Profit from continuing operations	\$ 377, 173	\$ 997, 682
Other comprehensive income, net of tax	62, 674	22, 799
Total comprehensive income	<u>\$ 439, 847</u>	<u>\$ 1, 020, 481</u>

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

	March 31, 2025	December 31, 2024	March 31, 2024
President Securities Corp.	\$ 12, 207, 685	\$ 12, 883, 110	\$ 12, 307, 748
TTET Union Corp.	11, 552, 990	11, 321, 930	10, 851, 530
PChome Online Inc.	2, 421, 494	-	-
Prince Housing and Development Corp.	2, 183, 074	2, 226, 518	2, 269, 962
Synergy ScienTech Corp.	1, 202, 203	951, 340	546, 566
	<u>\$ 29, 567, 446</u>	<u>\$ 27, 382, 898</u>	<u>\$ 25, 975, 806</u>

B. Joint venture:

As of March 31, 2025, December 31, 2024, and March 31, 2024, the carrying amount of the Group's individually immaterial joint ventures amounted to \$1,931,929, \$1,880,611 and \$1,891,031, respectively. The Group's share of the operating results is summarized below:

	For the three-month periods ended March 31,	
	2025	2024
Profit from continuing operations	\$ 18, 223	\$ 24, 447
Other comprehensive income, net of tax	-	-
Total comprehensive income	<u>\$ 18, 223</u>	<u>\$ 24, 447</u>

C. For more information on investments accounted for under equity method pledged as collateral as of March 31, 2025, December 31, 2024, and March 31, 2024, refer to Note 8, 'PLEDGED ASSETS'.

D. For the three-month periods ended March 31, 2025 and 2024, the share of profit of associates and joint ventures accounted for under equity method was \$395,396 and \$1,022,129, respectively.

(9) Property, plant, and equipment

			Machinery and utilities equipment		Transportation	Leasehold	Other equipment		Construction	
	Land	Buildings	Owner-occupied	Lease	equipment	improvements	Owner-occupied	Lease	in progress	Total
<u>January 1, 2025</u>										
Cost	\$ 47,999,472	\$103,720,459	\$140,616,766	\$ 932,914	\$ 9,286,049	\$ 30,204,369	\$ 85,718,074	\$ 8,655,566	\$ 11,784,283	\$438,917,952
Accumulated depreciation	–	(48,928,901)	(116,028,012)	(856,948)	(6,706,798)	(18,061,861)	(59,308,887)	(3,290,994)	–	(253,182,401)
Accumulated impairment	(5,603)	(200,717)	(89,287)	(17,966)	(28)	–	(47,908)	–	–	(361,509)
	<u>\$ 47,993,869</u>	<u>\$ 54,590,841</u>	<u>\$ 24,499,467</u>	<u>\$ 58,000</u>	<u>\$ 2,579,223</u>	<u>\$ 12,142,508</u>	<u>\$ 26,361,279</u>	<u>\$ 5,364,572</u>	<u>\$ 11,784,283</u>	<u>\$185,374,042</u>
<u>For the three-month period ended March 31, 2025</u>										
At January 1	\$ 47,993,869	\$ 54,590,841	\$ 24,499,467	\$ 58,000	\$ 2,579,223	\$ 12,142,508	\$ 26,361,279	\$ 5,364,572	\$ 11,784,283	\$185,374,042
Additions	20,438	8,456	258,502	–	10,012	771,165	2,857,820	356,773	2,017,286	6,300,452
Depreciation charge	–	(870,674)	(1,472,925)	(4,287)	(167,794)	(708,577)	(2,083,595)	(294,256)	–	(5,602,108)
Disposals — Cost	–	(35,461)	(414,721)	–	(45,076)	(220,260)	(757,472)	(592)	–	(1,473,582)
— Accumulated depreciation	–	22,864	380,821	–	42,303	190,997	721,727	240	–	1,358,952
— Accumulated impairment	–	–	–	–	–	–	715	–	–	715
Reversal of (provision for) impairment loss	–	27	(390)	–	–	–	(94)	–	–	(457)
Reclassification (Note)	1,882,385	321,995	954,391	–	521,927	297,049	175,158	(149,539)	(1,607,722)	2,395,644
Net currency exchange differences	<u>7,116</u>	<u>450,402</u>	<u>254,344</u>	<u>1,035</u>	<u>2,686</u>	<u>28,839</u>	<u>187,000</u>	<u>3</u>	<u>34,657</u>	<u>966,082</u>
At March 31	<u>\$ 49,903,808</u>	<u>\$ 54,488,450</u>	<u>\$ 24,459,489</u>	<u>\$ 54,748</u>	<u>\$ 2,943,281</u>	<u>\$ 12,501,721</u>	<u>\$ 27,462,538</u>	<u>\$ 5,277,201</u>	<u>\$ 12,228,504</u>	<u>\$189,319,740</u>
<u>March 31, 2025</u>										
Cost	\$ 49,909,411	\$104,881,728	\$142,210,395	\$ 950,390	\$ 9,782,184	\$ 31,131,721	\$ 88,684,090	\$ 8,636,644	\$ 12,228,504	\$448,415,067
Accumulated depreciation	–	(50,190,476)	(117,659,811)	(877,339)	(6,838,875)	(18,630,000)	(61,174,022)	(3,359,443)	–	(258,729,966)
Accumulated impairment	(5,603)	(202,802)	(91,095)	(18,303)	(28)	–	(47,530)	–	–	(365,361)
	<u>\$ 49,903,808</u>	<u>\$ 54,488,450</u>	<u>\$ 24,459,489</u>	<u>\$ 54,748</u>	<u>\$ 2,943,281</u>	<u>\$ 12,501,721</u>	<u>\$ 27,462,538</u>	<u>\$ 5,277,201</u>	<u>\$ 12,228,504</u>	<u>\$189,319,740</u>

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

			Machinery and utilities equipment		Transportation	Leasehold	Other equipment		Construction	
	Land	Buildings	Owner-occupied	Lease	equipment	improvements	Owner-occupied	Lease	in progress	Total
January 1, 2024										
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>
For the three-month period ended March 31, 2024										
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	2,496,390	87,515	137,851	–	23,705	928,225	1,987,108	299,818	1,887,894	7,848,506
Depreciation charge	–	(817,304)	(1,256,536)	(4,172)	(165,755)	(938,283)	(1,812,901)	(291,596)	–	(5,286,547)
Disposals—Cost	–	(2,440)	(201,624)	–	(121,165)	(356,757)	(680,476)	(488)	(1,241)	(1,364,191)
— Accumulated depreciation	–	2,251	194,393	–	109,000	333,627	665,845	121	–	1,305,237
— Accumulated impairment	–	–	–	–	–	–	9	–	–	9
Reversal of (provision for) impairment loss	–	28	(122)	–	–	–	–	–	–	(94)
Reclassification (Note)	9,499,372	3,187,547	469,225	–	398,420	118,380	178,232	(102,472)	(1,458,855)	12,289,849
Net currency exchange differences	<u>1,029</u>	<u>567,134</u>	<u>355,726</u>	<u>1,719</u>	<u>3,229</u>	<u>29,954</u>	<u>182,891</u>	<u>5</u>	<u>35,010</u>	<u>1,176,697</u>
At March 31	<u>\$ 39,801,610</u>	<u>\$ 54,893,176</u>	<u>\$ 22,086,518</u>	<u>\$ 69,882</u>	<u>\$ 2,723,984</u>	<u>\$ 14,337,645</u>	<u>\$ 23,935,703</u>	<u>\$ 5,040,029</u>	<u>\$ 7,794,922</u>	<u>\$ 170,683,469</u>
March 31, 2024										
Cost	\$ 39,805,542	\$101,191,720	\$ 114,800,809	\$ 920,274	\$ 9,220,740	\$ 53,216,027	\$ 79,876,854	\$ 8,385,857	\$ 7,794,922	\$ 415,212,745
Accumulated depreciation	–	(46,161,696)	(92,628,429)	(832,669)	(6,496,734)	(38,878,382)	(55,898,723)	(3,345,828)	–	(244,242,461)
Accumulated impairment	(3,932)	(136,848)	(85,862)	(17,723)	(22)	–	(42,428)	–	–	(286,815)
	<u>\$ 39,801,610</u>	<u>\$ 54,893,176</u>	<u>\$ 22,086,518</u>	<u>\$ 69,882</u>	<u>\$ 2,723,984</u>	<u>\$ 14,337,645</u>	<u>\$ 23,935,703</u>	<u>\$ 5,040,029</u>	<u>\$ 7,794,922</u>	<u>\$ 170,683,469</u>

(Note) For more information about 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 prepayments for equipment and the range of the interest rates for such capitalization are as follows:

	For the three-month periods ended March 31,	
	2025	2024
Amount capitalized	\$ 45,851	\$ 454
Interest rate range	1.30%~2.28%	1.23%~3.80%

- B. Impairment of property, plant and equipment is described in Note 6(14), 'Impairment on non-financial assets'.
- C. For more information about the Group's property, plant and equipment pledged to others as of March 31, 2025, December 31, 2024, and March 31, 2024, refer to Note 8, 'PLEDGED ASSETS'.
- D. In March 2025, the subsidiary of the Group, President Chain Store Corp., acquired real estate located at No. 153~163 Shitan Road, Neihu District, Taipei City, for a total price of \$4,308,443. As of March 31, 2025, the consideration has been fully paid (listed as "Other non-current assets"), but the transfer of ownership has not yet been completed.

(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		
	March 31, 2025	December 31, 2024	March 31, 2024
Land	\$ 21,063,843	\$ 23,028,111	\$ 23,470,302
Buildings	108,227,468	107,346,005	104,311,746
Other equipment	895,320	891,333	832,399
	<u>\$ 130,186,631</u>	<u>\$ 131,265,449</u>	<u>\$ 128,614,447</u>

	For the three-month periods ended March 31,	
	2025	2024
	Depreciation charge	Depreciation charge
Land	\$ 389,232	\$ 373,231
Buildings	4,509,086	4,360,156
Other equipment	65,236	59,558
	<u>\$ 4,963,554</u>	<u>\$ 4,792,945</u>

- C. For the three-month periods ended March 31, 2025 and 2024, the additions and revaluations to right-of-use assets were \$6,253,530 and \$10,832,467, respectively.

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

	For the three-month periods ended March 31,	
	2025	2024
<u>Items affecting profit or loss</u>		
Interest expense on lease liabilities	\$ 498,814	\$ 430,191
Expense on short-term lease contracts	328,791	289,539
Expense on leases of low-value assets	44,607	48,773
Expense on variable lease payments	310,422	222,872
Income from sublease of right-of-use assets	(219,449)	(166,239)
Gain from lease modification	(37,473)	(67,756)

E. For the three-month periods ended March 31, 2025 and 2024, the Group's total cash outflow for leases was \$5,902,078 and \$5,988,208, respectively.

F. The Group's leases not yet commenced to which the lessee is committed are business premises for the lessees, and the lease liabilities undiscounted amount as of March 31, 2025, December 31, 2024, and March 31, 2024 was \$2,133,958, \$1,912,022 and \$3,354,986, 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 periods ended March 31, 2025 and 2024 are as follows:

	For the three-month periods ended March 31,	
	2025	2024
Rental income (Note)	\$ 1,161,696	\$ 1,141,363
Rental income arising from variable lease payments (Note)	\$ 1,112,295	\$ 992,713

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

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

	March 31, 2025	December 31, 2024	March 31, 2024
Within next 1 year	\$ 3,996,785	\$ 4,239,036	\$ 4,408,972
Next 1~2 years	2,069,385	2,365,408	2,289,114
Next 2~3 years	1,190,042	1,511,584	1,408,044
Next 3~4 years	749,961	994,509	961,541
Next 4~5 years	620,063	862,489	818,205
Over next 5 years	2,985,276	4,994,638	5,434,364
	<u>\$ 11,611,512</u>	<u>\$ 14,967,664</u>	<u>\$ 15,320,240</u>

(12) Investment property, net

	<u>Land</u>	<u>Buildings</u>	<u>Right-of-use assets</u>	<u>Total</u>
<u>January 1, 2025</u>				
Cost	\$15,162,288	\$10,395,654	\$ 105,098	\$25,663,040
Accumulated depreciation	–	(4,918,844)	(4,598)	(4,923,442)
Accumulated impairment	(1,880,093)	(47,607)	–	(1,927,700)
	<u>\$13,282,195</u>	<u>\$ 5,429,203</u>	<u>\$ 100,500</u>	<u>\$18,811,898</u>
<u>For the three-month period ended March 31, 2025</u>				
At January 1	\$13,282,195	\$ 5,429,203	\$ 100,500	\$18,811,898
Additions	–	16,031	–	16,031
Depreciation	–	(76,203)	(1,305)	(77,508)
Disposals—Cost	(691)	(20,083)	–	(20,774)
— Accumulated depreciation	–	13,456	–	13,456
Reversal of impairment loss	138	–	–	138
Reclassification (Note)	14,249	34,344	–	48,593
Net currency exchange differences	–	9,000	–	9,000
At March 31	<u>\$13,295,891</u>	<u>\$ 5,405,748</u>	<u>\$ 99,195</u>	<u>\$18,800,834</u>
<u>March 31, 2025</u>				
Cost	\$15,175,846	\$10,445,280	\$ 105,098	\$25,726,224
Accumulated depreciation	–	(4,991,925)	(5,903)	(4,997,828)
Accumulated impairment	(1,879,955)	(47,607)	–	(1,927,562)
	<u>\$13,295,891</u>	<u>\$ 5,405,748</u>	<u>\$ 99,195</u>	<u>\$18,800,834</u>

	Land	Buildings	Right-of-use assets	Total
<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>

For the three-month period
ended March 31, 2024

At January 1	\$22,844,909	\$ 8,231,370	\$ 751,084	\$31,827,363
Additions	–	3,807	–	3,807
Depreciation	–	(93,046)	(5,670)	(98,716)
Disposals—Cost	–	(24)	–	(24)
— Accumulated depreciation	–	24	–	24
Reversal of impairment loss	147	–	–	147
Reclassification (Note)	(9,499,372)	(2,592,708)	(486,494)	(12,578,574)
Net currency exchange differences	–	12,080	–	12,080
At March 31	<u>\$13,345,684</u>	<u>\$ 5,561,503</u>	<u>\$ 258,920</u>	<u>\$19,166,107</u>

March 31, 2024

Cost	\$15,230,927	\$10,310,950	\$ 269,673	\$25,811,550
Accumulated depreciation	–	(4,701,100)	(10,753)	(4,711,853)
Accumulated impairment	(1,885,243)	(48,347)	–	(1,933,590)
	<u>\$13,345,684</u>	<u>\$ 5,561,503</u>	<u>\$ 258,920</u>	<u>\$19,166,107</u>

(Note) For more information about 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 March 31,</u>	
	<u>2025</u>	<u>2024</u>
Rental income from the lease of the investment property (Note)	<u>\$ 538,407</u>	<u>\$ 494,200</u>
Direct operating expenses arising from the investment property that generated income during the period	<u>\$ 213,794</u>	<u>\$ 251,046</u>
Direct operating expenses arising from the investment property that did not generate income during the period	<u>\$ 12,884</u>	<u>\$ 12,768</u>

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

- B. The fair value of the investment property held by the Group as of March 31, 2025, December 31, 2024, and March 31, 2024 were \$36,307,025, \$35,907,436 and \$34,853,709, respectively, 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, and accordingly, the land was recognized as 'Investment property, net.'
- D. For more information about the impairment of investment property, refer to Note 6(14), 'Impairment on non-financial assets'.
- E. For more information about investment property pledged to others as of March 31, 2025, December 31, 2024, and March 31, 2024, refer to Note 8, 'PLEDGED ASSETS'.

(13) Intangible assets

	Licenses	Trademarks	Software	Goodwill	License agreement and customer lists	Expertise	Others	Total
For the three-month period ended March 31, 2025								
At January 1	\$ 412,133	\$ 2,932,872	\$ 1,610,875	\$ 30,531,458	\$ 8,888,551	\$ 1,546,645	\$ 849,569	\$ 46,772,103
Additions	–	99	60,029	–	–	–	5,986	66,114
Amortization	(3,306)	(56,285)	(149,415)	–	(110,212)	(25,920)	(41,673)	(386,811)
Disposals	–	–	(97)	–	–	–	–	(97)
Reclassification (Note)	–	–	10,822	–	–	–	–	10,822
Net exchange differences	–	33,566	1,859	12,073	–	19,913	3,323	70,734
At March 31	<u>\$ 408,827</u>	<u>\$ 2,910,252</u>	<u>\$ 1,534,073</u>	<u>\$ 30,543,531</u>	<u>\$ 8,778,339</u>	<u>\$ 1,540,638</u>	<u>\$ 817,205</u>	<u>\$ 46,532,865</u>
					License agreement and customer lists			
For the three-month period ended March 31, 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	–	666	56,504	–	–	–	5	57,175
Amortization	(3,306)	(56,783)	(144,825)	–	(109,117)	(27,081)	(18,538)	(359,650)
Disposals	–	–	(2)	–	–	–	–	(2)
Net exchange differences	–	(6,455)	2,870	(1,587)	–	(6,264)	(1,012)	(12,448)
At March 31	<u>\$ 422,051</u>	<u>\$ 3,252,922</u>	<u>\$ 1,594,187</u>	<u>\$ 30,340,290</u>	<u>\$ 9,167,663</u>	<u>\$ 1,731,258</u>	<u>\$ 530,741</u>	<u>\$ 47,039,112</u>

(Note) For more information about the reclassification of intangible assets, refer to Note 6(35), ‘Supplemental cash flow information’.

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

	For the three-month periods ended March 31,	
	2025	2024
Operating costs	\$ 18,066	\$ 18,058
Operating expenses	368,745	341,592
	<u>\$ 386,811</u>	<u>\$ 359,650</u>

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

C. Goodwill allocated to the Group's cash-generating units identified by operating segments:

	March 31, 2025	December 31, 2024	March 31, 2024
Circulation business segments	\$ 27,668,506	\$ 27,667,878	\$ 27,221,433
Foods business segments	905,155	893,710	1,137,615
Distribution business segments	21,311	21,311	21,311
Other segments	1,948,559	1,948,559	1,959,931
	<u>\$ 30,543,531</u>	<u>\$ 30,531,458</u>	<u>\$ 30,340,290</u>

D. As of March 31, 2025, December 31, 2024, and March 31, 2024, no intangible assets were pledged as collateral.

(14) Impairment on non-financial assets

A. The Group recognized gain on reversal (impairment loss) of non-financial assets for the three-month periods ended March 31, 2025 and 2024 (listed as "Other gains and losses"). Details of such (loss) gain are as follows:

Items	For the three-month periods ended March 31,			
	2025		2024	
	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	(\$ 457)	\$ -	(\$ 94)	\$ -
Investment property	138	-	147	-
	<u>(\$ 319)</u>	<u>\$ -</u>	<u>\$ 53</u>	<u>\$ -</u>

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

Segments	For the three-month periods ended March 31,			
	2025		2024	
	Recognized in profit or loss	Recognized in other comprehensive income	Recognized in profit or loss	Recognized in other comprehensive income
Foods business	(\$ 273)	\$ –	\$ 62	\$ –
Feeds business	(46)	–	(9)	–
	<u>(\$ 319)</u>	<u>\$ –</u>	<u>\$ 53</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. For the year ended December 31, 2024, 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, 2024.

(15) Short-term borrowings

	March 31, 2025	December 31, 2024	March 31, 2024	Collateral
Unsecured bank borrowings	\$ 40,333,200	\$ 28,420,582	\$ 26,631,908	None
Secured bank borrowings	<u>3,156,364</u>	<u>3,200,025</u>	<u>2,828,000</u>	(Note)
	<u>\$ 43,489,564</u>	<u>\$ 31,620,607</u>	<u>\$ 29,459,908</u>	
Interest rate range	<u>0.82%~6.25%</u>	<u>0.75%~6.90%</u>	<u>1.20%~7.00%</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 periods ended March 31, 2025 and 2024, refer to Note 6(29), 'Finance costs'.

(16) Short-term notes and bills payable

	<u>March 31, 2025</u>	<u>December 31, 2024</u>	<u>March 31, 2024</u>	<u>Collateral</u>
Commercial papers payable	\$ 15,978,634	\$ 6,923,962	\$ 14,444,417	(Note)
Less: Unamortized discount (	<u>14,842)</u>	<u>5,165)</u>	<u>5,034)</u>	
	<u>\$ 15,963,792</u>	<u>\$ 6,918,797</u>	<u>\$ 14,439,383</u>	
Interest rate range	<u>1.70%~2.29%</u>	<u>1.66%~2.24%</u>	<u>1.54%~2.35%</u>	

(Note) For more information about 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 periods ended March 31, 2025 and 2024, 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>March 31, 2025</u>	<u>December 31, 2024</u>	<u>March 31, 2024</u>
Receipts under custody at convenience stores	\$ 12,224,667	\$ 10,790,674	\$ 11,882,524
Accrued salaries and bonuses	9,393,135	13,058,948	9,103,344
Advertising and promotion expenses payable	8,610,009	8,042,603	5,825,371
Equipment and construction payable	3,188,585	4,843,690	3,104,076
Employees' compensation and remuneration for directors and supervisors	2,387,164	3,477,110	2,189,939
Incentive bonus payable to franchisees	1,296,158	1,176,030	1,109,611
Sales receipt on behalf of others	1,092,324	1,408,788	981,404
Others	<u>29,023,708</u>	<u>27,834,566</u>	<u>24,878,616</u>
	<u>\$ 67,215,750</u>	<u>\$ 70,632,409</u>	<u>\$ 59,074,885</u>

(18) Corporate bonds payable

	<u>March 31, 2025</u>	<u>December 31, 2024</u>	<u>March 31, 2024</u>	<u>Collateral</u>
Unsecured bonds payable	\$ 65,075,000	\$ 65,075,000	\$ 64,150,000	None
Less: Current portion of bonds payable	(9,825,000)	(9,825,000)	(8,025,000)	
	<u>\$ 55,250,000</u>	<u>\$ 55,250,000</u>	<u>\$ 56,125,000</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.
- O. The Company issued unsecured ordinary bonds payable in October 2024. The significant terms of the bonds are as follows:
- (a) Total issue amount: \$3,500,000
 - (b) Issue price: At par value of \$1,000 per bond
 - (c) Coupon rate: 1.84%

(d) Term of interest repayment: The bond interest is calculated on simple rate every year starting October 2024 based on the coupon rate.

(e) Repayment term: The bonds are payable in October 2029 upon maturity.

(f) Period: 5 years, from October 23, 2024 to October 23, 2029.

(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 periods ended March 31, 2025 and 2024, refer to Note 6(29), 'Finance costs'.

(19) Long-term borrowings

	<u>March 31, 2025</u>	<u>December 31, 2024</u>	<u>March 31, 2024</u>	<u>Collateral</u>
Unsecured bank borrowings	\$ 44,560,039	\$ 48,212,120	\$ 38,862,786	None
Secured bank borrowings	556,929	596,666	495,971	(Note)
Commercial papers payable	<u>5,000,000</u>	<u>5,000,000</u>	<u>2,000,000</u>	None
	50,116,968	53,808,786	41,358,757	
Less: Current portion of				
long-term borrowings	(3,170,136)	(468,747)	(1,570,567)	
Unamortized discount	(3,730)	(5,308)	(2,038)	
	<u>\$ 46,943,102</u>	<u>\$ 53,334,731</u>	<u>\$ 39,786,152</u>	
Range of maturity dates	<u>6. 2025~7. 2034</u>	<u>6. 2025~4. 2034</u>	<u>4. 2024~6. 2033</u>	
Range of interest rates	<u>0.50%~5.92%</u>	<u>0.50%~6.2%</u>	<u>1.35%~3.8%</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 periods ended March 31, 2025 and 2024, refer to Note 6(29), 'Finance costs'.

B. The above commercial papers were issued and secured by 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 \$ 51,687 and \$62,990 for the three-month periods ended March 31, 2025 and 2024, respectively
 - (b) Expected contributions to the defined benefit pension plans of the Group for the next year is \$337,703.
- B. Effective July 1, 2005, the Group has established a defined contribution pension plan (the “New Plan”) under the Labour Pension Act, covering all regular employees with R.O.C. nationality. Under the New Plan, the Group contributes monthly an amount based on 6% of the employees’ monthly salaries and wages to the employees’ individual pension accounts at the Bureau of Labour Insurance. The benefits accrued are paid monthly or in lump sum upon termination of employment. The subsidiaries in mainland China are subject to the government sponsored defined contribution plan. Monthly contributions to an independent fund administered by the government in accordance with the pension regulations in the People’s Republic of China are based on a fixed percentage of employees’ monthly salaries and wages. Other than the monthly contributions, the Group has no further obligations. The pension costs under the defined contribution pension plans of the Group for the three-month periods ended March 31, 2025 and 2024 were \$1,086,675 and \$1,031,137, respectively.

(21) Share capital

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

	For the three-month periods ended March 31,	
	2025	2024
Beginning and ending balance	5, 682, 015	5, 682, 015

- B. As of March 31, 2025, 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 three-month periods ended March 31, 2025 and 2024 are as follows:

	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
At January 1, 2025	\$ 438,468	\$ 1,697,172	\$ 464,942	\$ 203,967	\$ 2,804,549
Adjustment for change in capital reserve of investee companies	-	-	(2)	(36)	(38)
Transactions with non-controlling interests of subsidiaries	-	(68,717)	-	-	(68,717)
Adjustment of capital reserve due to change in interests in associates	-	-	(755)	-	(755)
Payments of unpaid cash dividends from previous year transferred to capital reserve	-	-	-	(157)	(157)
At March 31, 2025	<u>\$ 438,468</u>	<u>\$ 1,628,455</u>	<u>\$ 464,185</u>	<u>\$ 203,774</u>	<u>\$ 2,734,882</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
At January 1, 2024	\$ 438,468	\$ 1,690,385	\$ 452,392	\$ 199,489	\$ 2,780,734
Adjustment for change in capital reserve of investee companies	–	–	2	–	2
Transactions with non-controlling interests of subsidiaries	–	52,523	–	–	52,523
Payments of unpaid cash dividends from previous year transferred to capital reserve	–	–	–	(3,601)	(3,601)
At March 31, 2024	<u>\$ 438,468</u>	<u>\$ 1,742,908</u>	<u>\$ 452,394</u>	<u>\$ 195,888</u>	<u>\$ 2,829,658</u>

C. For more information about 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.
- 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 three-month periods ended March 31, 2025 and 2024, the aforementioned reversal of special reserve amounted to \$145 for both periods. As of March 31, 2025, the balance of special reserve that was set aside on initial application of IFRSs was \$3,896,217.
- E. The Company recognized dividends distributed to owners amounting to \$17,046,046 (\$3 (in dollars) per share as cash dividends) from earnings for the year 2023. On March 6, 2025, the Board of Directors proposed for the distribution of dividends from 2024 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 under 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 March 31, 2025, 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 three-month period ended March 31, 2025		
	Currency translation difference	Unrealized gains or losses on valuation	Total
At January 1, 2025	(\$ 1, 356, 150)	\$ 896, 623	(\$ 459, 527)
Currency translation differences			
— Group	1, 968, 666	—	1, 968, 666
— Associates	17, 251	—	17, 251
Valuation adjustment and reclassification			
— Group	—	(203, 648)	(203, 648)
— Associates	—	39, 214	39, 214
At March 31, 2025	<u>\$ 629, 767</u>	<u>\$ 732, 189</u>	<u>\$ 1, 361, 956</u>
	For the three-month period ended March 31, 2024		
	Currency translation difference	Unrealized gains or losses on valuation	Total
At January 1, 2024	(\$ 6, 538, 783)	\$ 749, 197	(\$ 5, 789, 586)
Currency translation differences			
— Group	3, 393, 778	—	3, 393, 778
— Associates	24, 801	—	24, 801
Valuation adjustment and reclassification			
— Group	—	106, 804	106, 804
— Associates	—	(11, 500)	(11, 500)
At March 31, 2024	<u>(\$ 3, 120, 204)</u>	<u>\$ 844, 501</u>	<u>(\$ 2, 275, 703)</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 March 31, 2025			
	<u>Foods and feeds segments</u>	<u>Convenience stores segments</u>	<u>Circulation and distribution segments</u>
Timing of revenue recognition			
— At a point in time	\$ 49,053,496	\$ 50,319,529	\$ 40,469,619
— Over time	215,544	335,629	5,144,069
	<u>\$ 49,269,040</u>	<u>\$ 50,655,158</u>	<u>\$ 45,613,688</u>
	<u>Packaging and containers segments</u>	<u>Other segments</u>	<u>Total</u>
Timing of revenue recognition			
— At a point in time	\$ 6,966,004	\$ 16,554,596	\$ 163,363,244
— Over time	—	206,540	5,901,782
	<u>\$ 6,966,004</u>	<u>\$ 16,761,136</u>	<u>\$ 169,265,026</u>
For the three-month period ended March 31, 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	\$ 44,001,845	\$ 47,829,379	\$ 39,150,565
— Over time	148,515	267,865	5,091,105
	<u>\$ 44,150,360</u>	<u>\$ 48,097,244</u>	<u>\$ 44,241,670</u>
	<u>Packaging and containers segments</u>	<u>Other segments</u>	<u>Total</u>
Timing of revenue recognition			
— At a point in time	\$ 5,799,530	\$ 16,343,028	\$ 153,124,347
— Over time	—	124,247	5,631,732
	<u>\$ 5,799,530</u>	<u>\$ 16,467,275</u>	<u>\$ 158,756,079</u>

B. Contract assets and liabilities:

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

	March 31, 2025	December 31, 2024	March 31, 2024	January 1, 2024
Contract assets-current	\$ —	\$ 29,397	\$ —	\$ —
Contract liabilities:				
Advance receipts for sales of products	\$ 4,854,631	\$ 14,753,978	\$ 3,896,281	\$ 10,196,933
Advance receipts for gift certificates and gift cards	11,095,108	9,602,964	8,218,437	8,442,856
Customer loyalty programmes	2,380,011	2,507,406	2,366,702	2,383,078
Members' deposits	1,047,929	1,037,589	957,969	936,791
Franchise fee	599,101	570,412	519,331	497,445
Others	412,901	374,954	351,579	283,945
	<u>\$20,389,681</u>	<u>\$ 28,847,303</u>	<u>\$16,310,299</u>	<u>\$22,741,048</u>
Contract liabilities -current	\$19,569,464	\$ 28,078,316	\$15,586,111	\$22,061,872
Contract liabilities -non-current	820,217	768,987	724,188	679,176
	<u>\$20,389,681</u>	<u>\$ 28,847,303</u>	<u>\$16,310,299</u>	<u>\$22,741,048</u>

(b) Revenue recognized that was included in the contract liability balance at the beginning of the three-month periods ended March 31, 2025 and 2024 were \$20,486,286 and \$14,999,626, respectively.

(26) Interest income

	For the three-month periods ended March 31,	
	2025	2024
Interest income from bank deposits	\$ 736,442	\$ 702,305
Interest income from financial assets measured at amortized cost	404,626	410,491
Interest income from financial assets at fair value through other comprehensive income	—	21,596
Other interest income	4,336	4,292
	<u>\$ 1,145,404</u>	<u>\$ 1,138,684</u>

(27) Other income

	For the three-month periods ended March 31,	
	2025	2024
Rental income	\$ 153,770	\$ 157,652
Dividend income	7,875	19,025
Government grants income	40,793	42,895
Other income	1,000,216	947,456
	<u>\$ 1,202,654</u>	<u>\$ 1,167,028</u>

(28) Other gains and losses

	For the three-month periods ended March 31,	
	2025	2024
Loss on disposal of property, plant and equipment	(\$ 27,368)	(\$ 12,465)
Gain on disposal of investment property	3,742	–
Loss on disposal of intangible assets	(90)	(2)
Loss on disposal of financial assets at fair value through other comprehensive income - debt instrument	–	(11,473)
Gain from lease modification	37,473	67,756
Net currency exchange gain	60,127	78,266
Net gain on financial assets and liabilities at fair value through profit or loss	57,938	160,730
(Impairment loss) gain on reversal of non-financial assets	(319)	53
Other losses	(399,832)	(424,948)
	<u>(\$ 268,329)</u>	<u>(\$ 142,083)</u>

(29) Finance costs

	For the three-month periods ended March 31,	
	2025	2024
Interest expense:		
Bank borrowings	\$ 708,705	\$ 579,983
Interest expense on lease liabilities	498,814	430,191
Less: Capitalization of qualifying assets	(45,851)	(454)
	<u>\$ 1,161,668</u>	<u>\$ 1,009,720</u>

(30) Expenses by nature

For the three-month period ended March 31, 2025			
	Operating cost	Operating expense	Total
Employee benefit expenses	\$ 6,237,205	\$ 14,801,855	\$ 21,039,060
Depreciation charges on property, plant and equipment	\$ 2,482,011	\$ 3,107,890	\$ 5,589,901
Depreciation charges on right-of-use assets	\$ 439,159	\$ 4,523,764	\$ 4,962,923
Depreciation charges on investment property	\$ –	\$ 43,532	\$ 43,532
Amortization of intangible assets	\$ 18,066	\$ 368,745	\$ 386,811

For the three-month period ended March 31, 2024			
	Operating cost	Operating expense	Total
Employee benefit expenses	\$ 5,750,930	\$ 14,114,791	\$ 19,865,721
Depreciation charges on property, plant and equipment	\$ 2,513,824	\$ 2,761,820	\$ 5,275,644
Depreciation charges on right-of-use assets	\$ 409,401	\$ 4,382,942	\$ 4,792,343
Depreciation charges on investment property	\$ –	\$ 64,710	\$ 64,710
Amortization of intangible assets	\$ 18,058	\$ 341,592	\$ 359,650

(31) Employee benefit expense

For the three-month period ended March 31, 2025			
	Operating cost	Operating expense	Total
Wages and salaries	\$ 4,797,125	\$ 11,980,284	\$ 16,777,409
Labor and health insurance expenses	479,115	1,099,358	1,578,473
Pension costs	371,213	767,149	1,138,362
Other personnel expenses	589,752	955,064	1,544,816
	\$ 6,237,205	\$ 14,801,855	\$ 21,039,060

For the three-month period ended March 31, 2024			
	Operating cost	Operating expense	Total
Wages and salaries	\$ 4,446,734	\$ 11,572,957	\$ 16,019,691
Labor and health insurance expenses	438,725	988,083	1,426,808
Pension costs	343,905	750,222	1,094,127
Other personnel expenses	521,566	803,529	1,325,095
	\$ 5,750,930	\$ 14,114,791	\$ 19,865,721

- 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 periods ended March 31, 2025 and 2024, employees' compensation was accrued at \$449,059 and \$465,997, respectively, while directors' remuneration was accrued at \$82,510 and \$88,542, respectively. The aforementioned amounts were recognized in salary expenses. The expenses recognized for the year were accrued based on the earnings of current year and the percentage specified in the Articles of Incorporation of the Company. The employees' compensation and directors' remuneration as resolved by the Board of Directors were the same as the estimated total amount of \$2,089,870 recognized in the 2024 financial statements, and the employees' compensation will be distributed in the form of cash. Information about the appropriation of employees' compensation and directors' remuneration by the Company as proposed by the Board of Directors will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchange.

(32) Income tax

A. Income tax expense:

(a) Components of income tax expense:

	For the three-month periods ended March 31,	
	2025	2024
Current income tax:		
Income tax incurred in current period	\$ 2, 746, 376	\$ 2, 693, 599
Over provision of prior year's income tax payable	(54, 018)	(17, 399)
Total current income tax	<u>2, 692, 358</u>	<u>2, 676, 200</u>
Deferred income tax:		
Origination and reversal of temporary differences	385, 832	(139, 175)
Income tax expense	<u>\$ 3, 078, 190</u>	<u>\$ 2, 537, 025</u>

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

	For the three-month periods ended March 31,	
	2025	2024
Changes in fair value of financial assets at fair value through other comprehensive income - equity instruments	(\$ <u>10, 124</u>)	(\$ <u>18, 684</u>)

- B. The Company's income tax returns through 2023 have been assessed and approved by the Tax Authority and there were no disputes existing between the Company and the Authority as of May 8, 2025.
- 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 March 31, 2025, the Pillar Two legislation was enacted in Malaysia, etc., the jurisdictions in which certain subsidiaries were incorporated, and will come into effect from January 1, 2025 and the following years. Under the Pillar Two legislation, the Group is liable to pay a top-up tax for the difference between its GloBE effective tax rate per jurisdiction and the 15% minimum rate. The Group is in the process of assessing its exposure to the Pillar Two legislation for when it comes into effect. However, due to the complexities in applying the legislation and calculating GloBE income, the quantitative impact of the enacted or substantively enacted legislation is not yet reasonably estimable. The Group is currently in the process of applying the legislation.

(33) Earnings per share

	For the three-month period ended March 31, 2025		
	Amount after tax	Weighted average number of shares outstanding (shares in thousands)	Earnings per share (in dollars)
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	<u>\$ 5,156,906</u>	<u>5,682,015</u>	<u>\$ 0.91</u>
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 5,156,906	5,682,015	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	<u>—</u>	<u>21,230</u>	
Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares	<u>\$ 5,156,906</u>	<u>5,703,245</u>	<u>\$ 0.90</u>

For the three-month period ended March 31, 2024			
		Weighted average number of shares outstanding	Earnings per share
	Amount after tax	(shares in thousands)	(in dollars)
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 5,533,901	5,682,015	\$ 0.97
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 5,533,901	5,682,015	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	—	22,237	
Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares	\$ 5,533,901	5,704,252	\$ 0.97

(34) Transactions with non-controlling interest

- A. During the three-month periods ended March 31, 2025 and 2024, the Group acquired additional shares of the subsidiaries, Guan-Chan Wholesale and Logistics Corp., etc., through negotiation for a total cash consideration of \$194,218 and \$41,170, respectively. The carrying amounts of non-controlling interest at the acquisition dates were \$125,501 and \$93,693, respectively. This transaction resulted in a decrease in the non-controlling interest by \$125,501 and \$93,693 and an (decrease) increase in the equity attributable to owners of the parent by (\$68,717) and \$52,523 as of March 31, 2025 and 2024, respectively.
- B. Based on the above transactions, the details of changes in the Group's capital reserve due to transactions with non-controlling interest for the three-month periods ended March 31, 2025 and 2024 are as follows:

	For the three-month periods ended March 31,	
	2025	2024
Acquisition of non-controlling interest:		
Carrying amount of non-controlling interest acquired	\$ 125,501	\$ 93,693
Consideration paid for acquisition of non-controlling interest	(194,218)	(41,170)
Capital reserve - difference between proceeds and carrying amount from acquisition or disposal of subsidiaries	(\$ 68,717)	\$ 52,523

(35) Supplemental cash flow information

A. Operating activities with partial cash flows:

	For the three-month periods ended March 31,	
	2025	2024
Dividend income	\$ 7, 875	\$ 19, 025
Add: Beginning balance of dividends receivable (listed as 'Other receivables')	37, 233	–
Less: Ending balance of dividends receivable (listed as 'Other receivables')	(2, 050)	–
Dividends received	<u>\$ 43, 058</u>	<u>\$ 19, 025</u>

B. Investing activities with partial cash flows:

	For the three-month periods ended March 31,	
	2025	2024
(a) Acquisition of property, plant and equipment	\$ 6, 300, 452	\$ 7, 848, 506
Add: Beginning balance of other payables	4, 752, 619	3, 812, 202
Less: Ending balance of other payables	(3, 146, 776)	(3, 104, 076)
Capitalization of interest	(41, 533)	(454)
Cash paid for acquisition of property, plant and equipment	<u>\$ 7, 864, 762</u>	<u>\$ 8, 556, 178</u>
(b) Increase in prepayments for equipment	\$ 1, 003, 056	\$ 618, 831
Add: Beginning balance of other payables	91, 071	–
Less: Ending balance of other payables	(41, 809)	–
Capitalization of interest	(4, 318)	–
Cash paid for prepayments for equipment	<u>\$ 1, 048, 000</u>	<u>\$ 618, 831</u>
(c) Proceeds from disposal of property, plant and equipment	\$ 86, 547	\$ 46, 480
Less: Ending balance of accounts receivable (listed as 'Other receivables')	(14, 440)	–
Cash received from disposal of property, plant and equipment	<u>\$ 72, 107</u>	<u>\$ 46, 480</u>

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

	For the three-month periods ended March 31,	
	2025	2024
(a) Write-off of allowance for doubtful accounts	\$ 25	\$ 1,287
(b) Financial assets at fair value through profit or loss - non-current reclassified to financial assets at fair value through profit or loss - current	\$ 21,487	\$ -
(c) Financial assets at amortized cost - non-current reclassified to financial assets at amortized cost - current	\$ 915,130	\$ 2,525,474
(d) Property, plant and equipment reclassified to inventory	\$ 195,348	\$ 160,682
(e) Property, plant and equipment reclassified to investment property	\$ 61,990	\$ 36,647
(f) Right-of-use assets reclassified to property, plant and equipment	\$ 1,895,567	\$ 381
(g) Investment property reclassified to right-of-use assets	\$ -	\$ 486,494
(h) Investment property reclassified to property, plant and equipment	\$ 13,397	\$ 12,128,727
(i) Prepayments for equipment reclassified to property, plant and equipment	\$ 745,296	\$ 358,070
(j) Property, plant and equipment reclassified to intangible assets	\$ 1,278	\$ -
(k) Other non-current assets reclassified to intangible assets	\$ 9,544	\$ -

(36) Business combinations

- A. On September 19, 2024, in achieving business development strategy, the Group converted its held financial assets (listed as ‘financial assets at fair value through profit or loss - current’) 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. 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:

	September 19, 2024
Acquisition consideration converted from bonds	\$ 798,375
Fair value of the non-controlling interest	88,276
	<u>886,651</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	395,380
Other identifiable intangible assets	469,166
Other current liabilities	(1,839,784)
Other non-current liabilities	(265,317)
Total identifiable net assets	<u>441,378</u>
Goodwill	<u>\$ 445,273</u>

- B. On June 11, 2024, in achieving business development strategy, 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:

	June 11, 2024
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	<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.

(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, 2025	\$ 31,620,607	\$ 6,918,797	\$ 65,075,000	\$ 53,803,478	\$ 123,815,163	\$ 8,072,769	\$ 289,305,814
Changes in cash flow from financing activities	11,868,957	9,044,995	—	(3,697,801)	(4,719,444)	120,365	12,617,072
Additions and revaluations of other non-cash items	—	—	—	—	6,253,530	—	6,253,530
Decrease in other non-cash items	—	—	—	—	(834,494)	—	(834,494)
Impact of changes in foreign exchange rate	—	—	—	5,983	303,223	—	309,206
Changes in other non-cash items	—	—	—	1,578	—	—	1,578
Balance at March 31, 2025	<u>\$ 43,489,564</u>	<u>\$ 15,963,792</u>	<u>\$ 65,075,000</u>	<u>\$ 50,113,238</u>	<u>\$ 124,817,978</u>	<u>\$ 8,193,134</u>	<u>\$ 307,652,706</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, 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	(4,971,865)	3,146,199	—	(1,096,032)	(4,996,833)	190,244	(7,728,287)
Additions and revaluations of other non-cash items	—	—	—	—	10,832,467	—	10,832,467
Decrease in other non-cash items	—	—	—	—	(1,837,031)	—	(1,837,031)
Impact of changes in foreign exchange rate	—	—	—	5,932	492,342	—	498,274
Changes in other non-cash items	—	—	—	(1,615)	—	—	(1,615)
Balance at March 31, 2024	<u>\$ 29,459,908</u>	<u>\$ 14,439,383</u>	<u>\$ 64,150,000</u>	<u>\$ 41,356,719</u>	<u>\$ 121,569,903</u>	<u>\$ 7,592,479</u>	<u>\$ 278,568,392</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 Real Estate Corp.	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 Sciencetech Corp.	Associate
Prince Utility Co., Ltd.	Associate
Cheng-Shi Construction Co., Ltd.	Associate
PChome Online Inc.	Associate
PChome CBS Co., Ltd.	Associate
PChome Express Co., Ltd.	Associate
PChome eBay Co., Ltd.	Associate
Pi Mobile Technology Inc.	Associate
21st Century Digital Technology Co., Ltd.	Associate
Cherri Tech, Inc.	Associate
Young Yun Investment Co., Ltd.	Director of the Company
Kao Chuan Investment Co., Ltd.	Director of the Company
Pin Zhi Co., Ltd.	Director of the Company
Huang, Ruei-Dian	Director of the Company
Guan Chan Enterprises Corp.	(Note)
Guan-Chan Wholesale and Logistics Corp.	(Note)
Guan-Chan International Distribution Corp.	(Note)

(Note) 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 March 31,	
	2025	2024
Sales of goods:		
— Associates	\$ 1, 908, 059	\$ 1, 945, 417
— Other related parties	7, 667	522
	<u>\$ 1, 915, 726</u>	<u>\$ 1, 945, 939</u>
Sales of services:		
— Associates	\$ 22, 848	\$ 21, 445
— Other related parties	387	379
	<u>\$ 23, 235</u>	<u>\$ 21, 824</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 March 31,	
	2025	2024
Purchases of goods:		
— Associates	<u>\$ 1, 915, 659</u>	<u>\$ 1, 759, 432</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

	March 31, 2025	December 31, 2024	March 31, 2024
Associates	<u>\$ 708, 647</u>	<u>\$ 715, 927</u>	<u>\$ 813, 059</u>

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

	March 31, 2025	December 31, 2024	March 31, 2024
Associates	<u>\$ 390, 986</u>	<u>\$ 398, 697</u>	<u>\$ 421, 830</u>

E. Notes and accounts payable

	March 31, 2025	December 31, 2024	March 31, 2024
Associates	\$ 1, 120, 472	\$ 1, 026, 263	\$ 1, 096, 451
Other related parties	157	157	116
	<u>\$ 1, 120, 629</u>	<u>\$ 1, 026, 420</u>	<u>\$ 1, 096, 567</u>

F. Property transactions

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

	For the three-month periods ended March 31,	
	2025	2024
Associates	\$ 387,649	\$ 580,476

(b) Acquisition of intangible assets:

	For the three-month periods ended March 31,	
	2025	2024
President Technology Corp.	\$ 930	\$ 8,299

(c) Acquisition of investments accounted for under equity method:

	For the three-month periods ended March 31,	
	2025	2024
PChome Online Inc.	\$ 2,467,765	\$ –

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 March 31,	
	2025	2024
Associates	\$ 4,299	\$ 1,506,324

(c) Lease liabilities:

	March 31, 2025	December 31, 2024	March 31, 2024
Associates	\$ 1,924,878	\$ 1,952,265	\$ 2,095,550
Other related parties	83,352	78,583	102,387
	\$ 2,008,230	\$ 2,030,848	\$ 2,197,937

H. Loans to related parties

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

	March 31, 2025	December 31, 2024	March 31, 2024
Associates	\$ 322,390	\$ 314,939	\$ 316,255

(b) Interest income:

	For the three-month periods ended March 31,	
	2025	2024
Associates	\$ 4,336	\$ 4,292

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 March 31,	
	2025	2024
Salaries and other short-term employee benefits	\$ 111,976	\$ 111,742
Service allowance	6,881	7,238
Directors' remuneration and employees' compensation	148,725	155,108
	<u>\$ 267,582</u>	<u>\$ 274,088</u>

8. PLEDGED ASSETS

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

Assets pledged	March 31, 2025	December 31, 2024	March 31, 2024	Purpose of collateral
Demand deposits and time deposits (Note 1)	\$ 243,721	\$ 222,666	\$ 218,279	Performance guarantees and bank borrowings
Notes receivable	168,054	124,921	14,429	Bank borrowings
Financial assets at fair value through other comprehensive income - non-current	238,550	429,350	–	Bank borrowings
Investments accounted for under equity method	1,156,681	1,146,547	1,063,364	Bank borrowings
Land (Note 2)	9,322,553	9,640,812	9,297,977	Performance guarantees, bank borrowings and notes and bills payable
Buildings-net (Note 2)	5,950,130	5,864,383	6,102,643	Performance guarantees, bank borrowings and notes and bills payable
Transportation equipment-net (Note 3)	640,721	683,905	696,612	Bank borrowings
Guarantee deposits paid	38,280	38,278	37,006	Performance guarantees
	<u>\$ 17,758,690</u>	<u>\$ 18,150,862</u>	<u>\$ 17,430,310</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 March 31, 2025, December 31, 2024, and March 31, 2024, the remaining balance due for construction in progress and prepayments for equipment was \$16,477,536, \$12,404,926 and \$15,179,701, respectively.

(2) As of March 31, 2025, December 31, 2024, and March 31, 2024, the unused letters of credit amounted to \$1,043,946, \$1,585,558 and \$1,360,961, 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 2024. 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 2024. 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 about operating lease agreements, refer to Note 6(10) 'Leasing agreements - lessee'.

10. SIGNIFICANT DISASTER LOSS

None.

11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

None.

12. OTHERS

(1) Capital management

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

(2) Financial instruments

A. Financial instruments by category

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

B. Financial risk management policies

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

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

C. Significant financial risks and degrees of financial risks

(a) Market risk

Foreign exchange risk

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

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

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

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

March 31, 2025			
	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	\$ 125,213	33.21	\$ 4,158,324
USD : CNY	3,483	7.26	115,670
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD : NTD	30,156	33.21	1,001,481
USD : CNY	914	7.26	30,354
December 31, 2024			
	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	\$ 105,116	32.79	\$ 3,446,754
USD : CNY	4,961	7.30	162,671
JPY : NTD	1,621,756	0.21	340,569
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD : NTD	44,983	32.79	1,474,993
USD : CNY	683	7.30	22,396

March 31, 2024			
	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	\$ 75,338	32.00	\$ 2,410,816
USD : CNY	3,320	7.22	106,240
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD : NTD	26,066	32.00	834,112
USD : CNY	2,525	7.22	80,800

(Note 1) Foreign currency vs. Functional currency.

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

- v. Total exchange gain, including realized and unrealized arising from significant foreign exchange variation on the monetary items held by the Group for the three-month periods ended March 31, 2025 and 2024 amounted to \$60,127 and \$78,266, 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 March 31, 2025 and 2024, if the NTD: USD exchange rate appreciates/depreciates by 5% with all other factors remaining constant, the Group's profit for the three-month periods ended March 31, 2025 and 2024 would increase/decrease by \$157,842 and \$78,835, 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 \$4,266 and \$1,272 for the three-month periods ended March 31, 2025 and 2024, 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 \$52,076 and \$55,234 for the three-month periods ended March 31, 2025 and 2024, 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 \$103,460 and \$92,277, 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 \$55,320 and \$45,211 for the three-month periods ended March 31, 2025 and 2024, 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 three-month periods ended March 31,	
	2025	2024
At January 1	\$ 431,735	\$ 442,454
Expected credit losses	58,545	45,392
Write-offs	(25)	(1,287)
Collection of write-offs	93	11,353
Effect of foreign exchange	5,187	7,151
At March 31	<u>\$ 495,535</u>	<u>\$ 505,063</u>

- vi. The following indicators are used to determine whether the credit impairment of debt instruments has occurred:
 - (i) It becomes probable that the issuer will enter bankruptcy or other financial reorganization due to their financial difficulties;
 - (ii) The disappearance of an active market for that financial asset because of financial difficulties;
 - (iii) Default or delinquency in interest or principal repayments;
 - (iv) Adverse changes in national or regional economic conditions that are expected to cause a default.
 - vii. No credit impairment of debt instruments has occurred for the three-month periods ended March 31, 2025 and 2024.
- (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 March 31, 2025, December 31, 2024, and March 31, 2024, 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.

March 31, 2025	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	More than 5 years
Non-derivative financial liabilities				
Short-term borrowings	\$43,489,564	\$ –	\$ –	\$ –
Short-term notes and bills payable	15,963,792	–	–	–
Notes payable (including related parties)	1,130,704	–	–	–
Accounts payable (including related parties)	57,711,584	–	–	–
Other payables	67,215,750	–	–	–
Lease liabilities (current and non-current)	20,084,900	19,539,868	45,994,703	49,680,159
Bonds payable (including current portion) (Note 1)	10,542,615	10,599,470	38,244,665	8,788,300
Long-term borrowings (including current portion) (Note 1)	3,997,571	19,945,160	26,243,271	1,537,591
Guarantee deposits received (including current portion) (Note 1) (Note 2)	640,425	4,833,406	1,517,830	2,168,026

December 31, 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	\$31,620,607	\$ –	\$ –	\$ –
Short-term notes and bills payable	6,918,797	–	–	–
Notes payable (including related parties)	1,136,451	–	–	–
Accounts payable (including related parties)	64,543,376	–	–	–
Other payables	70,632,409	–	–	–
Lease liabilities (current and non-current)	21,597,493	19,243,700	46,037,724	50,018,413
Bonds payable (including current portion) (Note 1)	10,542,615	10,599,470	38,244,665	8,788,300
Long-term borrowings (including current portion) (Note 1)	1,344,739	25,899,172	26,899,663	1,194,980
Guarantee deposits received (including current portion) (Note 1) (Note 2)	651,907	4,697,206	1,531,239	2,169,905

<u>March 31, 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>
Non-derivative financial liabilities				
Short-term borrowings	\$29,459,908	\$ –	\$ –	\$ –
Short-term notes and bills payable	14,439,383	–	–	–
Notes payable (including related parties)	2,473,662	–	–	–
Accounts payable (including related parties)	61,657,393	–	–	–
Other payables	59,074,885	–	–	–
Lease liabilities (current and non-current)	20,253,582	20,767,333	78,142,389	29,729,374
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)	2,133,069	22,328,131	17,893,026	19,550
Guarantee deposits received (including current portion) (Note 1) (Note 2)	1,505,961	3,272,451	768,014	2,975,930

(Note 1) Including principal and interest.

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

<u>March 31, 2025</u>	<u>Less than 1 year</u>	<u>Between 1 and 2 years</u>	<u>Between 2 and 5 years</u>	<u>More than 5 years</u>
Derivative financial liabilities				
Forward foreign exchange contracts	\$ 1,003	\$ –	\$ –	\$ –
<u>December 31, 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	\$ 1,225	\$ –	\$ –	\$ –

<u>March 31, 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	\$ 4,263	\$ –	\$ –	\$ –

(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.

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>March 31, 2025</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Assets				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss:				
Forward foreign exchange contracts	\$ –	\$ 7,349	\$ –	\$ 7,349
Equity securities	741,265	–	1,862,528	2,603,793
Beneficiary certificates	3,596,892	–	6,292,896	9,889,788
Structured notes	–	–	6,939,832	6,939,832
	<u>4,338,157</u>	<u>7,349</u>	<u>15,095,256</u>	<u>19,440,762</u>
Financial assets at fair value through other comprehensive income:				
Beneficiary certificates	<u>2,948,105</u>	<u>1,241,392</u>	<u>983,494</u>	<u>5,172,991</u>
	<u>\$ 7,286,262</u>	<u>\$ 1,248,741</u>	<u>\$16,078,750</u>	<u>\$24,613,753</u>
Liabilities				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss:				
Forward foreign exchange contracts	<u>\$ –</u>	<u>\$ 1,003</u>	<u>\$ –</u>	<u>\$ 1,003</u>

<u>December 31, 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	\$ -	\$ 23,176	\$ -	\$ 23,176
Equity securities	749,390	-	1,814,234	2,563,624
Beneficiary certificates	3,769,580	-	6,352,707	10,122,287
Structured notes	-	-	7,531,052	7,531,052
	<u>4,518,970</u>	<u>23,176</u>	<u>15,697,993</u>	<u>20,240,139</u>
Financial assets at fair value through other comprehensive income:				
Beneficiary certificates	<u>3,320,937</u>	<u>-</u>	<u>978,096</u>	<u>4,299,033</u>
	<u>\$ 7,839,907</u>	<u>\$ 23,176</u>	<u>\$16,676,089</u>	<u>\$24,539,172</u>
Liabilities				
<u>Recurring fair value</u>				
<u>measurements</u>				
Financial liabilities at fair value through profit or loss:				
Forward foreign exchange contracts	<u>\$ -</u>	<u>\$ 1,225</u>	<u>\$ -</u>	<u>\$ 1,225</u>

March 31, 2024	Level 1	Level 2	Level 3	Total
<u>Assets</u>				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss:				
Forward foreign exchange contracts	\$ –	\$ 5,524	\$ –	\$ 5,524
Equity securities	894,427	–	1,867,258	2,761,685
Beneficiary certificates	3,101,351	–	5,902,748	9,004,099
Structured notes	–	–	9,423,543	9,423,543
Equity linked notes	–	63,898	–	63,898
	<u>3,995,778</u>	<u>69,422</u>	<u>17,193,549</u>	<u>21,258,749</u>
Financial assets at fair value through other comprehensive income:				
Equity securities	3,576,163	–	1,037,691	4,613,854
Beneficiary certificates	–	–	692,154	692,154
	<u>3,576,163</u>	<u>–</u>	<u>1,729,845</u>	<u>5,306,008</u>
	<u>\$ 7,571,941</u>	<u>\$ 69,422</u>	<u>\$18,923,394</u>	<u>\$26,564,757</u>
<u>Liabilities</u>				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss:				
Forward foreign exchange contracts	\$ –	\$ 4,263	\$ –	\$ 4,263

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

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

	Listed shares	Open-end fund
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 three-month periods ended March 31, 2025 and 2024, there was no transfer between Level 1 and Level 2.

G. The following chart is the movement of level 3 for the three-month periods ended March 31, 2025 and 2024:

For the three-month period ended March 31, 2025	Equity securities	Beneficiary certificates	Structured notes	Total
Balance at January 1	\$ 2,792,330	\$ 6,352,707	\$ 7,531,052	\$ 16,676,089
Acquisitions	75,568	57,698	1,830,260	1,963,526
Disposals	(29,533)	(264,456)	(2,516,607)	(2,810,596)
(Losses) gains recognized in profit or loss	(10,342)	68,440	(45,948)	12,150
Losses recognized in other comprehensive income or loss	(2,345)	–	–	(2,345)
Net currency exchange difference	20,344	78,507	141,075	239,926
Balance at March 31	<u>\$ 2,846,022</u>	<u>\$ 6,292,896</u>	<u>\$ 6,939,832</u>	<u>\$ 16,078,750</u>
For the three-month period ended March 31, 2024	Equity securities	Beneficiary certificates	Structured notes	Total
Balance at January 1	\$ 2,765,487	\$ 6,365,226	\$ 7,000,227	\$ 16,130,940
Acquisitions	108,000	213,879	2,215,328	2,537,207
Disposals	(10,355)	(158,069)	–	(168,424)
(Losses) gains recognized in profit or loss	–	(99,732)	36,392	(63,340)
(Losses) gains recognized in other comprehensive income or loss	(17,384)	8,709	–	(8,675)
Net currency exchange difference	59,201	264,889	171,596	495,686
Balance at March 31	<u>\$ 2,904,949</u>	<u>\$ 6,594,902</u>	<u>\$ 9,423,543</u>	<u>\$ 18,923,394</u>

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

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

	Fair value				Significant unobservable input	Range (weighted average)			Relationship of input to fair value
	March 31, 2025	December 31, 2024	March 31, 2024	Valuation technique		March 31, 2025	December 31, 2024	March 31, 2024	
Non-derivative equity instrument:									
Unlisted shares	\$ 2,846,022	\$ 2,792,330	\$ 2,904,909	Market comparable companies	Price to book ratio and price-earnings ratio multiplier	7.40~14.79	7.40~14.79	8.54~14.85	The higher the multiplier, the higher the fair value
				Net asset value	Not applicable				Not applicable
Beneficiary certificates	6,292,896	6,352,707	6,594,902	Net asset value	Not applicable				Not applicable
Structured notes	6,939,832	7,531,052	9,423,543	Discounted cash flow	Expected return rate	1.35~3.85	1.45~4.13	1.49~4.50	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 three-month periods ended March 31,							
			2025				2024			
			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%	\$ —	\$ —	\$ 28,080	(\$ 28,080)	\$ —	\$ —	\$ 25,380	(\$ 23,760)
Equity instrument	Not applicable	—			Not applicable				Not applicable	
Beneficiary certificates	Not applicable	—			Not applicable				Not applicable	
Structured notes	Expected return rate	±5%	\$ 8,923	(\$ 8,923)	\$ —	\$ —	\$ 13,933	(\$ 13,933)	\$ —	\$ —

13. SUPPLEMENTARY DISCLOSURES

According to the current regulatory requirements, the Group is only required to disclose the information for the three-month period ended March 31, 2025.

(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 significant marketable securities at the end of the period (excluding subsidiaries, associates and joint ventures): Refer to table 3.
- D. Purchases or sales of goods from or to related parties reaching \$100 million or 20% of paid-in capital or more: Refer to table 4.
- E. Receivables from related parties reaching \$100 million or 20% of paid-in capital or more: Refer to table 5.
- F. Significant inter-company transactions during the reporting period: Refer to table 6.

(2) Information on investees

Names, locations and other information of investee companies (excluding investees in Mainland China): Refer to table 7.

(3) Information on investments in Mainland China

- A. Basic information: Refer to table 8.
- B. Significant transactions, either directly or indirectly through a third area, with investee companies in the Mainland Area: None.

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 three-month period ended March 31, 2025						
	Feeds	Foods	General Investments	Convenience Stores	Circulation	Distribution
Revenue from external customers	\$ 3,945,771	\$ 45,323,269	\$ –	\$ 50,655,158	\$ 45,210,477	\$ 403,211
Revenue from internal customers	411,287	11,098,425	–	2,068,706	1,293,446	5,081,514
Segment revenue	<u>\$ 4,357,058</u>	<u>\$ 56,421,694</u>	<u>\$ –</u>	<u>\$ 52,723,864</u>	<u>\$ 46,503,923</u>	<u>\$ 5,484,725</u>
Segment income	<u>\$ 146,935</u>	<u>\$ 3,927,847</u>	<u>(\$ 61,922)</u>	<u>\$ 1,932,591</u>	<u>\$ 1,090,447</u>	<u>\$ 340,686</u>
Segment assets	<u>\$12,979,448</u>	<u>\$101,825,604</u>	<u>\$ 27,865,363</u>	<u>\$ 130,012,905</u>	<u>\$167,844,179</u>	<u>\$ 39,899,902</u>
For the three-month period ended March 31, 2025						
	Packaging and Containers	Leisure Business Development	Pharmaceuticals	Others	Adjustment and Elimination	Consolidated
Revenue from external customers	\$ 6,966,004	\$ 881,415	\$ 686,365	\$ 15,193,356	\$ –	\$ 169,265,026
Revenue from internal customers	7,014,248	207,707	124,029	8,961,785	(36,261,147)	–
Segment revenue	<u>\$13,980,252</u>	<u>\$ 1,089,122</u>	<u>\$ 810,394</u>	<u>\$ 24,155,141</u>	<u>(\$ 36,261,147)</u>	<u>\$ 169,265,026</u>
Segment income	<u>\$ 1,059,823</u>	<u>\$ 105,347</u>	<u>\$ 51,296</u>	<u>\$ 770,937</u>	<u>\$ 643,140</u>	<u>\$ 10,007,127</u>
Segment assets	<u>\$37,752,791</u>	<u>\$ 20,853,159</u>	<u>\$ 10,839,042</u>	<u>\$ 101,065,144</u>	<u>\$ –</u>	<u>\$ 650,937,537</u>

For the three-month period ended March 31, 2024

	Feeds	Foods	General Investments	Convenience Stores	Circulation	Distribution
Revenue from external customers	\$ 4,211,523	\$ 39,938,837	\$ –	\$ 48,097,244	\$ 43,885,871	\$ 355,799
Revenue from internal customers	425,289	10,166,291	–	2,033,971	1,160,873	4,772,567
Segment revenue	<u>\$ 4,636,812</u>	<u>\$ 50,105,128</u>	<u>\$ –</u>	<u>\$ 50,131,215</u>	<u>\$ 45,046,744</u>	<u>\$ 5,128,366</u>
Segment income	<u>\$ 142,848</u>	<u>\$ 3,123,247</u>	<u>(\$ 63,185)</u>	<u>\$ 1,971,155</u>	<u>\$ 1,340,184</u>	<u>\$ 296,339</u>
Segment assets	<u>\$13,673,607</u>	<u>\$ 90,217,040</u>	<u>\$ 24,989,130</u>	<u>\$ 119,271,597</u>	<u>\$163,063,712</u>	<u>\$ 34,716,907</u>

For the three-month period ended March 31, 2024

	Packaging and Containers	Leisure Business Development	Pharmaceuticals	Others	Adjustment and Elimination	Consolidated
Revenue from external customers	\$ 5,799,530	\$ 789,351	\$ 883,226	\$ 14,794,698	\$ –	\$ 158,756,079
Revenue from internal customers	5,940,153	168,755	125,254	8,129,075	(32,922,228)	–
Segment revenue	<u>\$11,739,683</u>	<u>\$ 958,106</u>	<u>\$ 1,008,480</u>	<u>\$ 22,923,773</u>	<u>(\$ 32,922,228)</u>	<u>\$ 158,756,079</u>
Segment income	<u>\$ 343,012</u>	<u>\$ 71,578</u>	<u>\$ 153,075</u>	<u>\$ 847,373</u>	<u>\$ 458,364</u>	<u>\$ 8,683,990</u>
Segment assets	<u>\$34,573,998</u>	<u>\$ 21,348,514</u>	<u>\$ 12,008,642</u>	<u>\$ 95,875,479</u>	<u>\$ –</u>	<u>\$ 609,738,626</u>

When the chief operating decision-maker evaluates the performance of operating segments and makes decisions on resource distribution, the performance of individual entities is also taken into consideration. When the Company's performance is reviewed individually, revenue from external customers and segment income for the three-month period ended March 31, 2025 accounted for 22% and 21% of the feeds segment and 20% and 13% of the foods segment, respectively. Revenue from external customers and segment income for the three-month period ended March 31, 2024 accounted for 21% and 23% of the feeds segment and 22% and 19% 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 three-month periods ended March 31, 2025 and 2024 is provided as follows:

	For the three-month periods ended March 31,	
	2025	2024
Income of reportable segments	\$ 8,593,050	\$ 7,378,253
Income of other operating segments	770,937	847,373
Elimination of intersegment transactions	643,140	458,364
Interest income	1,145,404	1,138,684
Other income	1,202,654	1,167,028
Other gains and losses	(268,329)	(142,083)
Finance costs	(1,161,668)	(1,009,720)
Investment income	395,396	1,022,129
Income before income tax	<u>\$ 11,320,584</u>	<u>\$ 10,860,028</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:

	March 31, 2025	March 31, 2024
Assets of reportable segments	\$ 549,872,393	\$ 513,863,147
Assets of other operating segments	101,065,144	95,875,479
Investments accounted for under equity method	33,254,666	29,191,883
Unallocated items	37,493,187	35,889,250
Total assets	<u>\$ 721,685,390</u>	<u>\$ 674,819,759</u>

Table 1

Expressed in thousands of NTD

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES																		
Loans to others																		
For the three-month period ended March 31, 2025																		
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	Assets pledged		Loan limit per entity	Maximum amount available for loan	Note	
												doubtful accounts	Item	Value				
1	Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	Other receivables	Y	\$ 6,641,000	\$ 6,641,000	\$ 1,298,316	—	2	\$ -	Additional operating capital	\$ -	—	\$ -	\$ 156,609,140	\$ 156,609,140	(Note 2)	
1	Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	Other receivables	Y	6,641,000	6,641,000	-	—	2	-	Additional operating capital	-	—	-	156,609,140	156,609,140	(Note 2)	
1	Cayman President Holdings Ltd.	Kai Yu (BVI) Investment Co., Ltd.	Other receivables	Y	6,641,000	6,641,000	-	—	2	-	Additional operating capital	-	—	-	156,609,140	156,609,140	(Note 2)	
1	Cayman President Holdings Ltd.	Yahoo! Taiwan Holdings Ltd.	Other receivables	Y	2,490,375	1,660,250	1,660,250	—	2	-	Additional operating capital	-	—	-	31,321,828	31,321,828	(Note 2)	
1	Cayman President Holdings Ltd.	Uni-President Assets Holdings Ltd.	Other receivables	Y	664,100	664,100	-	—	2	-	Additional operating capital	-	—	-	156,609,140	156,609,140	(Note 2)	
1	Cayman President Holdings Ltd.	Uni-President (Singapore) Pte. Ltd.	Other receivables	Y	664,100	664,100	-	—	2	-	Additional operating capital	-	—	-	156,609,140	156,609,140	(Note 2)	
2	Kai Yu Investment Co., Ltd.	Uni-President Express Corp.	Other receivables	Y	800,000	800,000	535,000	2.28	2	-	Additional operating capital	-	—	-	5,893,595	5,893,595	(Note 3)	
2	Kai Yu Investment Co., Ltd.	Tone Sang Construction Corp.	Other receivables	Y	700,000	700,000	-	—	2	-	Additional operating capital	-	—	-	5,893,595	5,893,595	(Note 3)	
2	Kai Yu Investment Co., Ltd.	Kai Ya Food Co., Ltd.	Other receivables	Y	300,000	300,000	-	—	2	-	Additional operating capital	-	—	-	5,893,595	5,893,595	(Note 3)	
2	Kai Yu Investment Co., Ltd.	Tung Ho Development Co. Ltd.	Other receivables	Y	200,000	200,000	100,000	2.28	2	-	Additional operating capital	-	—	-	5,893,595	5,893,595	(Note 3)	
2	Kai Yu Investment Co., Ltd.	Uni-President Organics Corp.	Other receivables	Y	50,000	50,000	30,000	2.28	2	-	Additional operating capital	-	—	-	5,893,595	5,893,595	(Note 3)	
2	Kai Yu Investment Co., Ltd.	Uni-President Glass Industrial Co., Ltd.	Other receivables	Y	50,000	50,000	-	—	2	-	Additional operating capital	-	—	-	5,893,595	5,893,595	(Note 3)	
2	Kai Yu Investment Co., Ltd.	President Professional Baseball Team Corp.	Other receivables	Y	30,000	30,000	-	—	2	-	Additional operating capital	-	—	-	5,893,595	5,893,595	(Note 3)	
3	Presicarre Corp.	Uni-President Wellbeing Life Corp.	Other receivables	Y	600,000	600,000	-	—	2	-	Additional operating capital	-	—	-	3,639,752	3,639,752	(Note 6)	
3	Presicarre Corp.	Uni-Prosperty Condominium Management and Maintenance Co., Ltd.	Other receivables	Y	150,000	150,000	4,000	2.21	2	-	Additional operating capital	-	—	-	3,639,752	3,639,752	(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	1.92	2	\$ -	Additional operating capital	\$ -	—	\$ -	\$ 589,833	\$ 589,833	(Note 3)
5	President International Development Corp.	President Property Corp.	Other receivables	Y	400,000	400,000	120,000	1.95~1.97	2	-	Additional operating capital	-	—	-	500,000	6,349,331	(Note 5)
5	President International Development Corp.	President Life Sciences Co., Ltd.	Other receivables	Y	60,000	60,000	57,100	1.95	2	-	Additional operating capital	-	—	-	500,000	6,349,331	(Note 5)
6	Ton Yu Investment Inc.	President Property Corp.	Other receivables	Y	150,000	150,000	-	1.98	2	-	Additional operating capital	-	—	-	239,638	239,638	(Note 7)
6	Ton Yu Investment Inc.	President Life Sciences Co., Ltd.	Other receivables	Y	60,000	60,000	-	1.97~1.98	2	-	Additional operating capital	-	—	-	239,638	239,638	(Note 7)
7	President Fair Development Corp.	President Being Corp.	Other receivables	Y	300,000	300,000	300,000	1.89	2	-	Additional operating capital	-	—	-	4,688,025	4,688,025	(Note 3)
7	President Fair Development Corp.	Tone Sang Construction Corp.	Other receivables	Y	300,000	300,000	300,000	1.89	2	-	Additional operating capital	-	—	-	4,688,025	4,688,025	(Note 3)
7	President Fair Development Corp.	President Century Corp.	Other receivables	Y	133,000	133,000	132,000	1.89	2	-	Additional operating capital	-	—	-	4,688,025	4,688,025	(Note 3)
8	Uni-President Dream Parks Corp.	President Professional Baseball Team Corp.	Other receivables	Y	40,000	40,000	40,000	1.89	2	-	Additional operating capital	-	—	-	54,083	54,083	(Note 4)
9	President Pharmaceutical Corp.	President Being Corp.	Other receivables	Y	48,000	48,000	48,000	1.57~1.82	2	-	Additional operating capital	-	—	-	336,178	336,178	(Note 14)
10	Shanghai President Logistic Co., Ltd.	President Chain Store (Zhejiang) Ltd.	Other receivables	Y	45,757	45,757	-	—	2	-	Investment and Additional operating capital	-	—	-	251,193	251,193	(Note 14)
11	President Chain Store (Taizhou) Ltd.	President Chain Store (Zhejiang) Ltd.	Other receivables	Y	45,757	45,757	-	—	2	-	Investment and Additional operating capital	-	—	-	199,549	199,549	(Note 14)
12	President Chain Store (Shanghai) Ltd.	President Chain Store (Zhejiang) Ltd.	Other receivables	Y	45,757	45,757	-	—	2	-	Investment and Additional operating capital	-	—	-	50,000	306,372	(Note 16)
13	Daeyoung Foods Co., Ltd.	The Joen Water Co., Ltd.	Other receivables	Y	191,624	191,624	191,624	4.60	2	-	Capital expenditures	-	—	-	273,115	273,115	(Note 2)
14	Uni-President China Holdings Ltd.	Uni-President Asia Holdings Ltd.	Other receivables	Y	664,100	664,100	-	—	2	-	Additional operating capital	-	—	-	6,123,301	24,493,203	(Note 9)
14	Uni-President China Holdings Ltd.	Beijing President Enterprises Drinks Co., Ltd.	Other receivables	Y	332,050	332,050	-	—	2	-	Additional operating capital	-	—	-	6,123,301	24,493,203	(Note 9)

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			
14	Uni-President China Holdings Ltd.	Chengdu President Enterprises Food Co., Ltd.	Other receivables	Y	\$ 332,050	\$ 332,050	\$ -	—	2	\$ -	Additional operating capital	\$ -	—	\$ -	\$ 6,123,301	\$ 24,493,203	(Note 9)
14	Uni-President China Holdings Ltd.	Zhengzhou President Enterprises Co., Ltd.	Other receivables	Y	332,050	332,050	-	—	2	-	Additional operating capital	-	—	-	6,123,301	24,493,203	(Note 9)
14	Uni-President China Holdings Ltd.	Guangzhou President Enterprises Co., Ltd.	Other receivables	Y	332,050	332,050	-	—	2	-	Additional operating capital	-	—	-	6,123,301	24,493,203	(Note 9)
14	Uni-President China Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	Other receivables	Y	58,109	58,109	-	—	2	-	Additional operating capital	-	—	-	6,123,301	24,493,203	(Note 9)
15	Kai Yu (BVI) Investment Co., Ltd.	Cayman President Holdings Ltd.	Other receivables	Y	3,320,500	3,320,500	305,486	—	2	-	Additional operating capital	-	—	-	26,913,658	26,913,658	(Note 10)
15	Kai Yu (BVI) Investment Co., Ltd.	Uni-President Southeast Asia Holdings Ltd.	Other receivables	Y	664,100	664,100	-	—	2	-	Additional operating capital	-	—	-	26,913,658	26,913,658	(Note 10)
15	Kai Yu (BVI) Investment Co., Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	Other receivables	Y	664,100	664,100	-	—	2	-	Additional operating capital	-	—	-	26,913,658	26,913,658	(Note 10)
15	Kai Yu (BVI) Investment Co., Ltd.	Uni-President Assets Holdings Ltd.	Other receivables	Y	664,100	664,100	-	—	2	-	Additional operating capital	-	—	-	26,913,658	26,913,658	(Note 10)
15	Kai Yu (BVI) Investment Co., Ltd.	Uni-President (Singapore) Pte. Ltd.	Other receivables	Y	664,100	664,100	-	—	2	-	Additional operating capital	-	—	-	26,913,658	26,913,658	(Note 10)
16	Tait Marketing & Distribution Co., Ltd.	Tone Sang Construction Corp.	Other receivables	Y	200,000	200,000	200,000	1.92	2	-	Additional operating capital	-	—	-	514,651	514,651	(Note 6)
17	Chengdu Ton Yi Industrial Packing Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	411,808	411,808	411,808	2.77~3.12	2	-	Additional operating capital	-	—	-	475,911	475,911	(Note 12)
18	Ton Yi (China) Investment Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	777,860	777,860	571,956	2.77~3.12	2	-	Additional operating capital	-	—	-	14,100,657	14,100,657	(Note 12)
18	Ton Yi (China) Investment Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	640,590	640,590	640,590	2.77~3.12	2	-	Additional operating capital	-	—	-	2,820,131	5,640,263	(Note 12)
18	Ton Yi (China) Investment Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	137,269	137,269	-	—	2	-	Additional operating capital	-	—	-	14,100,657	14,100,657	(Note 12)
18	Ton Yi (China) Investment Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	Other receivables	Y	137,269	137,269	-	2.77	2	-	Additional operating capital	-	—	-	14,100,657	14,100,657	(Note 12)
18	Ton Yi (China) Investment Co., Ltd.	Tian Jin Ton Yi Industrial Co., Ltd.	Other receivables	Y	137,269	137,269	-	—	2	-	Additional operating capital	-	—	-	14,100,657	14,100,657	(Note 12)
18	Ton Yi (China) Investment Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	137,269	137,269	-	—	2	-	Additional operating capital	-	—	-	14,100,657	14,100,657	(Note 12)

Number	Financing Company	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 17)	Actual amount drawn down	Interest rate	Nature for financing (Note 1)	Total transaction amount	Reason for financing	Allowance for			Loan limit per entity	Maximum amount available for loan	Note
												doubtful accounts	Assets pledged				
													Item	Value			
18	Ton Yi (China) Investment Co., Ltd.	Sichuan Ton Yi Industrial Co., Ltd.	Other receivables	Y	\$ 137,269	\$ 137,269	\$ -	—	2	\$ -	Additional operating capital	\$ -	—	\$ -	\$ 14,100,657	\$ 14,100,657	(Note 12)
18	Ton Yi (China) Investment Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	Other receivables	Y	137,269	137,269	-	—	2	-	Additional operating capital	-	—	-	14,100,657	14,100,657	(Note 12)
18	Ton Yi (China) Investment Co., Ltd.	Zhanjiang Ton Yi Industrial Co., Ltd.	Other receivables	Y	137,269	137,269	-	—	2	-	Additional operating capital	-	—	-	14,100,657	14,100,657	(Note 12)
18	Ton Yi (China) Investment Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	137,269	137,269	-	—	2	-	Additional operating capital	-	—	-	14,100,657	14,100,657	(Note 12)
18	Ton Yi (China) Investment Co., Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	Other receivables	Y	137,269	137,269	-	—	2	-	Additional operating capital	-	—	-	14,100,657	14,100,657	(Note 12)
19	Taizhou Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Daiwa Industrial Co., Ltd.	Other receivables	Y	183,026	183,026	183,026	2.77~3.02	2	-	Additional operating capital	-	—	-	393,063	786,126	(Note 12)
19	Taizhou Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	160,148	160,148	160,148	2.77	2	-	Additional operating capital	-	—	-	1,965,315	1,965,315	(Note 12)
19	Taizhou Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	137,269	137,269	137,269	3.12	2	-	Additional operating capital	-	—	-	393,063	786,126	(Note 12)
19	Taizhou Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	137,269	137,269	-	2.27	2	-	Additional operating capital	-	—	-	1,965,315	1,965,315	(Note 12)
19	Taizhou Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	91,513	91,513	91,513	3.12	2	-	Additional operating capital	-	—	-	1,965,315	1,965,315	(Note 12)
20	Zhangzhou Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	137,269	137,269	137,269	2.77	2	-	Additional operating capital	-	—	-	449,217	898,435	(Note 12)
20	Zhangzhou Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	137,269	137,269	-	—	2	-	Additional operating capital	-	—	-	2,246,086	2,246,086	(Note 12)
21	Kunshan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	366,052	228,782	228,782	2.77~3.12	2	-	Additional operating capital	-	—	-	1,159,191	1,159,191	(Note 12)
21	Kunshan Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	137,269	137,269	91,513	2.27	2	-	Additional operating capital	-	—	-	1,159,191	1,159,191	(Note 12)
21	Kunshan Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	137,269	137,269	-	3.12	2	-	Additional operating capital	-	—	-	231,838	463,676	(Note 12)
22	Beijing Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	137,269	137,269	137,269	3.12	2	-	Additional operating capital	-	—	-	217,792	435,583	(Note 12)
22	Beijing Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	137,269	137,269	-	—	2	-	Additional operating capital	-	—	-	1,088,959	1,088,959	(Note 12)

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												doubtful accounts	Assets pledged				
													Item	Value			
22	Beijing Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	\$ 114,391	\$ 114,391	\$ 114,391	2.77	2	\$ -	Additional operating capital	\$ -	—	\$ -	\$ 1,088,959	\$ 1,088,959	(Note 12)
22	Beijing Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	91,513	91,513	91,513	3.02	2	-	Additional operating capital	-	—	-	1,088,959	1,088,959	(Note 12)
23	Tian Jin Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	137,269	137,269	-	—	2	-	Additional operating capital	-	—	-	479,147	479,147	(Note 12)
24	Huizhou Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	137,269	137,269	-	—	2	-	Additional operating capital	-	—	-	1,773,487	1,773,487	(Note 12)
25	Chengdu Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	137,269	137,269	-	—	2	-	Additional operating capital	-	—	-	1,689,879	1,689,879	(Note 12)
26	Sichuan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Daiwa Industrial Co., Ltd.	Other receivables	Y	183,026	183,026	183,026	3.12	2	-	Additional operating capital	-	—	-	273,977	547,955	(Note 12)
26	Sichuan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	160,148	160,148	160,148	2.77	2	-	Additional operating capital	-	—	-	1,369,887	1,369,887	(Note 12)
26	Sichuan Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	137,269	137,269	137,269	2.77	2	-	Additional operating capital	-	—	-	273,977	547,955	(Note 12)
26	Sichuan Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	137,269	137,269	-	—	2	-	Additional operating capital	-	—	-	1,369,887	1,369,887	(Note 12)
27	Zhanjiang Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	434,686	366,052	366,052	2.77~3.12	2	-	Additional operating capital	-	—	-	1,012,380	1,012,380	(Note 12)
27	Zhanjiang Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	137,269	137,269	137,269	2.77	2	-	Additional operating capital	-	—	-	202,476	404,952	(Note 12)
27	Zhanjiang Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	137,269	137,269	-	—	2	-	Additional operating capital	-	—	-	1,012,380	1,012,380	(Note 12)
28	Jiangsu Ton Yi Tinplate Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	274,539	274,539	274,539	3.02~3.12	2	-	Additional operating capital	-	—	-	444,432	888,865	(Note 12)
28	Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Ton Yi Daiwa Industrial Co., Ltd.	Other receivables	Y	366,052	183,026	183,026	2.77~3.12	2	-	Additional operating capital	-	—	-	444,432	888,865	(Note 12)
28	Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	160,148	160,148	160,148	3.12	2	-	Additional operating capital	-	—	-	444,432	888,865	(Note 12)
29	Wuhan President Packaging Ind. Corp.	ShangHai President Packaging Ind. Corp.	Other receivables	Y	44,915	-	-	—	2	-	Additional operating capital	-	—	-	208,683	208,683	(Note 3)
30	Changsha President Packaging Ind. Corp.	ShangHai President Packaging Ind. Corp.	Other receivables	Y	26,949	-	-	—	2	-	Additional operating capital	-	—	-	37,496	37,496	(Note 3)

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													Item	Value			
31	Uni-President Enterprises (China) Investment Corp.	Uni-President China Holdings Ltd.	Other receivables	Y	\$ 4,575,645	\$ 4,575,645	\$ 1,830,258	2.50~2.80	2	\$ -	Additional operating capital	\$ -	—	\$ -	\$ 60,291,632	\$ 60,291,632	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (TianJin) Co., Ltd	Other receivables	Y	2,287,823	2,287,823	1,135,104	2.50~2.80	2	-	Additional operating capital	-	—	-	60,291,632	60,291,632	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	President Trading (Kunshan) Co., Ltd.	Other receivables	Y	2,287,823	2,287,823	987,099	2.50~2.80	2	-	Additional operating capital	-	—	-	60,291,632	60,291,632	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Uni-President Shanghai Managment Consulting Co., Ltd.	Other receivables	Y	2,059,040	2,059,040	358,782	2.50~2.80	2	-	Additional operating capital	-	—	-	60,291,632	60,291,632	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Shanxi President Enterprises Co., Ltd.	Other receivables	Y	1,830,258	1,830,258	947,291	2.50~2.80	2	-	Additional operating capital	-	—	-	60,291,632	60,291,632	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Shijiazhuang President Enterprises Co., Ltd.	Other receivables	Y	2,059,040	1,372,694	54,402	2.50~2.80	2	-	Additional operating capital	-	—	-	60,291,632	60,291,632	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	President Enterprises (Inner Mongolia) Co., Ltd.	Other receivables	Y	1,372,694	1,372,694	508,757	2.50~2.80	2	-	Additional operating capital	-	—	-	60,291,632	60,291,632	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Hutubi) Tomato Products Technology Co., Ltd.	Other receivables	Y	1,372,694	1,372,694	190,299	2.50~2.80	2	-	Additional operating capital	-	—	-	60,291,632	60,291,632	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Jiangsu President Enterprises Co., Ltd.	Other receivables	Y	1,372,694	1,372,694	238,965	2.50~2.80	2	-	Additional operating capital	-	—	-	60,291,632	60,291,632	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Chengdu President Enterprises Food Co., Ltd.	Other receivables	Y	1,372,694	1,372,694	106,255	2.50~2.80	2	-	Additional operating capital	-	—	-	60,291,632	60,291,632	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Other receivables	Y	1,143,911	1,143,911	133,398	2.50~2.80	2	-	Additional operating capital	-	—	-	60,291,632	60,291,632	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Shaanxi President Enterprises Co., Ltd.	Other receivables	Y	1,143,911	1,143,911	505	2.50~2.80	2	-	Additional operating capital	-	—	-	60,291,632	60,291,632	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Harbin President Enterprises Co., Ltd.	Other receivables	Y	915,129	915,129	675,226	2.50~2.80	2	-	Additional operating capital	-	—	-	60,291,632	60,291,632	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Baiyin President Enterprises Co., Ltd.	Other receivables	Y	915,129	915,129	630,948	2.50~2.80	2	-	Additional operating capital	-	—	-	60,291,632	60,291,632	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Beijing President Enterprises Drinks Co., Ltd.	Other receivables	Y	2,287,823	915,129	405,854	2.50~2.80	2	-	Additional operating capital	-	—	-	60,291,632	60,291,632	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Changchun President Enterprises Co., Ltd.	Other receivables	Y	915,129	915,129	271,583	2.50~2.80	2	-	Additional operating capital	-	—	-	60,291,632	60,291,632	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Other receivables	Y	915,129	915,129	-	2.50~2.80	2	-	Additional operating capital	-	—	-	60,291,632	60,291,632	(Note 2)

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31	Uni-President Enterprises (China) Investment Corp.	Xuzhou President Enterprises Co., Ltd.	Other receivables	Y	\$ 457,565	\$ 457,565	\$ -	2.50~2.80	2	\$ -	Additional operating capital	\$ -	—	\$ -	\$ 60,291,632	\$ 60,291,632	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Kunshan President Enterprises Food Co., Ltd.	Other receivables	Y	457,565	457,565	-	2.50~2.80	2	-	Additional operating capital	-	—	-	60,291,632	60,291,632	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Wuhan President Enterprises Food Co., Ltd.	Other receivables	Y	457,565	457,565	137,788	2.50~2.80	2	-	Additional operating capital	-	—	-	60,291,632	60,291,632	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Zhengzhou President Enterprises Co., Ltd.	Other receivables	Y	457,565	457,565	23,715	2.50~2.80	2	-	Additional operating capital	-	—	-	60,291,632	60,291,632	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Hangzhou President Enterprises Co., Ltd.	Other receivables	Y	457,565	457,565	-	2.50~2.80	2	-	Additional operating capital	-	—	-	60,291,632	60,291,632	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	President (Shanghai) Trading Co., Ltd.	Other receivables	Y	457,565	457,565	-	2.50~2.80	2	-	Additional operating capital	-	—	-	60,291,632	60,291,632	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Guangzhou President Enterprises Co., Ltd.	Other receivables	Y	366,052	366,052	130,667	2.50~2.80	2	-	Additional operating capital	-	—	-	60,291,632	60,291,632	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Fuzhou President Enterprises Co., Ltd.	Other receivables	Y	366,052	366,052	-	2.50~2.80	2	-	Additional operating capital	-	—	-	60,291,632	60,291,632	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Xinjiang President Enterprises Food Co., Ltd.	Other receivables	Y	274,539	274,539	111,501	2.50~2.80	2	-	Additional operating capital	-	—	-	60,291,632	60,291,632	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Kunming President Enterprises Food Co., Ltd.	Other receivables	Y	274,539	274,539	108,803	2.50~2.80	2	-	Additional operating capital	-	—	-	60,291,632	60,291,632	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Changsha President Enterprises Co., Ltd.	Other receivables	Y	274,539	274,539	9,015	2.50~2.80	2	-	Additional operating capital	-	—	-	60,291,632	60,291,632	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Hefei President Enterprises Co., Ltd.	Other receivables	Y	274,539	274,539	-	2.50~2.80	2	-	Additional operating capital	-	—	-	60,291,632	60,291,632	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Henan President Enterprises Co., Ltd.	Other receivables	Y	274,539	274,539	-	2.50~2.80	2	-	Additional operating capital	-	—	-	60,291,632	60,291,632	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Shenyang President Enterprises Co., Ltd.	Other receivables	Y	274,539	274,539	-	2.50~2.80	2	-	Additional operating capital	-	—	-	60,291,632	60,291,632	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	274,539	274,539	-	2.50~2.80	2	-	Additional operating capital	-	—	-	60,291,632	60,291,632	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Ningxia President Enterprises Co., Ltd.	Other receivables	Y	274,539	274,539	-	2.50~2.80	2	-	Additional operating capital	-	—	-	60,291,632	60,291,632	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Bama President Mineral Water Co., Ltd.	Other receivables	Y	228,782	228,782	157,868	2.50~2.80	2	-	Additional operating capital	-	—	-	60,291,632	60,291,632	(Note 2)

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31	Uni-President Enterprises (China) Investment Corp.	Uni-President (Shanghai) Pearly Century Co., Ltd.	Other receivables	Y	\$ 228,782	\$ 228,782	\$ 52,891	2.50~2.80	2	\$ -	Additional operating capital	\$ -	—	\$ -	\$ 60,291,632	\$ 60,291,632	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Wuxue Uni Mineral Water Co., Ltd.	Other receivables	Y	183,026	183,026	-	2.50~2.80	2	-	Additional operating capital	-	—	-	60,291,632	60,291,632	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Nanchang President Enterprises Co., Ltd.	Other receivables	Y	183,026	183,026	-	2.50~2.80	2	-	Additional operating capital	-	—	-	60,291,632	60,291,632	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	President (Kunshan) Real Estate Development Co., Ltd.	Other receivables	Y	91,513	91,513	-	2.50~2.80	2	-	Additional operating capital	-	—	-	60,291,632	60,291,632	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Hainan President Enterprises Co., Ltd.	Other receivables	Y	91,513	91,513	-	2.50~2.80	2	-	Additional operating capital	-	—	-	60,291,632	60,291,632	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Akesu President Enterprises Co., Ltd.	Other receivables	Y	91,513	91,513	-	2.50~2.80	2	-	Additional operating capital	-	—	-	60,291,632	60,291,632	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Guiyang President Enterprises Co., Ltd.	Other receivables	Y	91,513	91,513	-	2.50~2.80	2	-	Additional operating capital	-	—	-	60,291,632	60,291,632	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Shanghai) Co., Ltd.	Other receivables	Y	91,513	91,513	-	2.50~2.80	2	-	Additional operating capital	-	—	-	60,291,632	60,291,632	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Chongqing President Enterprises Co., Ltd.	Other receivables	Y	91,513	91,513	-	2.50~2.80	2	-	Additional operating capital	-	—	-	60,291,632	60,291,632	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Other receivables	Y	91,513	91,513	-	2.50~2.80	2	-	Additional operating capital	-	—	-	60,291,632	60,291,632	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Taizhou President Enterprises Co., Ltd.	Other receivables	Y	91,513	91,513	-	2.50~2.80	2	-	Additional operating capital	-	—	-	60,291,632	60,291,632	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Kunshan) Food Technology Co., Ltd.	Other receivables	Y	91,513	91,513	-	2.50~2.80	2	-	Additional operating capital	-	—	-	60,291,632	60,291,632	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Yantai Tongli Beverage Industries Co., Ltd.	Other receivables	Y	91,513	91,513	-	2.50~2.80	2	-	Additional operating capital	-	—	-	60,291,632	60,291,632	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Nanning President Enterprises Co., Ltd.	Other receivables	Y	45,756	45,756	-	2.50~2.80	2	-	Additional operating capital	-	—	-	60,291,632	60,291,632	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Zhanjiang President Enterprises Co., Ltd.	Other receivables	Y	45,756	45,756	-	2.50~2.80	2	-	Additional operating capital	-	—	-	60,291,632	60,291,632	(Note 2)
32	Uni-President (Vietnam) Co., Ltd.	Uni-President Vietnam Aquatic Breeding Co., Ltd.	Other receivables	Y	389,471	389,471	188,056	5.60	2	-	Additional operating capital	-	—	-	1,038,589	9,775,243	(Note 2)
32	Uni-President (Vietnam) Co., Ltd.	Tribeco Binh Duong Co., Ltd.	Other receivables	Y	259,647	259,647	-	5.60	2	-	Additional operating capital	-	—	-	1,038,589	9,775,243	(Note 2)

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32	Uni-President (Vietnam) Co., Ltd.	North Tribeco Co., Ltd.	Other receivables	Y	\$ 259,647	\$ 259,647	\$ -	5.60	2	\$ -	Additional operating capital	\$ -	—	\$ -	\$ 1,038,589	\$ 9,775,243	(Note 2)
33	Uni-President (Philippines) Corp.	Uni-President Land Corp.	Long-term notes and accounts receivable	Y	322,390	322,390	322,390	5.50	2	-	Investment	-	—	-	364,921	364,921	(Note 2)
34	Zhongshan President Enterprises Co., Ltd.	Zhangzhou President Biotech Co., Ltd.	Other receivables	Y	823,616	823,616	617,712	2.79~3.11	2	-	Additional operating capital	-	—	-	1,962,941	1,962,941	(Note 15)
34	Zhongshan President Enterprises Co., Ltd.	President Chain Store (Zhejiang) Ltd.	Other receivables	Y	202,119	-	-	3.11	2	-	Additional operating capital	-	—	-	392,588	392,588	(Note 15)
35	Shanghai Songjiang President Enterprises Co., Ltd.	Zhangzhou President Biotech Co., Ltd.	Other receivables	Y	137,269	137,269	123,542	2.79	2	-	Additional operating capital	-	—	-	706,034	706,034	(Note 2)
35	Shanghai Songjiang President Enterprises Co., Ltd.	Tait Marketing & Distribution (Shanghai) Co., Ltd.	Other receivables	Y	9,151	9,151	9,151	2.79~3.11	2	-	Additional operating capital	-	—	-	141,207	141,207	(Note 2)
36	Uni-President Enterprises (Shanghai) Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	457,565	457,565	280,834	2.50~2.80	2	-	Additional operating capital	-	—	-	2,131,773	2,131,773	(Note 2)
37	Akesu President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	915,129	915,129	474,220	2.50~2.80	2	-	Additional operating capital	-	—	-	3,104,214	3,104,214	(Note 2)
38	Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,830,258	1,830,258	111,239	2.50~2.80	2	-	Additional operating capital	-	—	-	13,686,647	13,686,647	(Note 2)
39	Chongqing President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	915,129	915,129	836,660	2.50~2.80	2	-	Additional operating capital	-	—	-	6,079,451	6,079,451	(Note 3)
40	Taizhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,372,694	1,372,694	541,812	2.50~2.80	2	-	Additional operating capital	-	—	-	4,725,034	4,725,034	(Note 2)
41	Kunshan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	915,129	915,129	465,195	2.50~2.80	2	-	Additional operating capital	-	—	-	20,788,047	20,788,047	(Note 2)
42	Fuzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,830,258	1,830,258	858,232	2.50~2.80	2	-	Additional operating capital	-	—	-	6,737,295	6,737,295	(Note 2)
43	Zhengzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,287,823	2,287,823	780,962	2.50~2.80	2	-	Additional operating capital	-	—	-	11,363,800	11,363,800	(Note 2)
44	Nanchang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,287,823	2,287,823	1,398,242	2.50~2.80	2	-	Additional operating capital	-	—	-	8,664,150	8,664,150	(Note 2)
45	Guangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,287,823	2,287,823	883,575	2.50~2.80	2	-	Additional operating capital	-	—	-	21,022,654	21,022,654	(Note 2)
46	Zhanjiang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	915,129	915,129	590,480	2.50~2.80	2	-	Additional operating capital	-	—	-	3,642,619	3,642,619	(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		Value			
													Item					
47	Changsha President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	\$ 1,830,258	\$ 1,830,258	\$ 1,243,633	2.50~2.80	2	\$ -	Additional operating capital	\$ -	—	\$ -	\$ 7,549,294	\$ 7,549,294	(Note 2)	
48	Nanning President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,830,258	1,830,258	1,356,288	2.50~2.80	2	-	Additional operating capital	-	—	-	8,150,468	8,150,468	(Note 2)	
49	Hainan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	915,129	915,129	377,082	2.50~2.80	2	-	Additional operating capital	-	—	-	3,344,639	3,344,639	(Note 2)	
50	Hefei President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,287,823	2,287,823	1,355,264	2.50~2.80	2	-	Additional operating capital	-	—	-	10,901,037	10,901,037	(Note 2)	
51	Wuhan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,287,823	2,287,823	1,587,807	2.50~2.80	2	-	Additional operating capital	-	—	-	17,593,721	17,593,721	(Note 2)	
52	Kunming President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,830,258	1,830,258	394,302	2.50~2.80	2	-	Additional operating capital	-	—	-	3,661,153	3,661,153	(Note 2)	
53	Xinjiang President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,287,823	2,287,823	1,511,145	2.50~2.80	2	-	Additional operating capital	-	—	-	6,854,051	6,854,051	(Note 2)	
54	Yantai Tongli Beverage Industries Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	366,052	366,052	275,630	2.50~2.80	2	-	Additional operating capital	-	—	-	1,279,715	1,279,715	(Note 2)	
55	Ningxia President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,143,911	1,143,911	486,449	2.50~2.80	2	-	Additional operating capital	-	—	-	1,935,968	1,935,968	(Note 2)	
56	Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	915,129	915,129	92,123	2.50~2.80	2	-	Additional operating capital	-	—	-	10,168,338	10,168,338	(Note 2)	
57	Shenyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	915,129	915,129	531,840	2.50~2.80	2	-	Additional operating capital	-	—	-	2,375,486	2,375,486	(Note 2)	
58	Uni-President Enterprises (Kunshan) Food Technology Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	114,391	114,391	59,725	2.50~2.80	2	-	Additional operating capital	-	—	-	239,231	239,231	(Note 2)	
59	Hangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,372,694	1,372,694	353,859	2.50~2.80	2	-	Additional operating capital	-	—	-	10,748,221	10,748,221	(Note 2)	
60	President (Kunshan) Real Estate Development Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	457,565	457,565	280,095	2.50~2.80	2	-	Additional operating capital	-	—	-	1,127,772	1,127,772	(Note 2)	
61	President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	457,565	457,565	235,786	2.50~2.80	2	-	Additional operating capital	-	—	-	545,747	545,747	(Note 2)	
62	Guiyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	915,129	915,129	586,142	2.50~2.80	2	-	Additional operating capital	-	—	-	4,088,628	4,088,628	(Note 2)	
63	Henan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	915,129	915,129	559,321	2.50~2.80	2	-	Additional operating capital	-	—	-	7,982,855	7,982,855	(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	Jinan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	\$ 915,129	\$ 915,129	\$ 264,450	2.50~2.80	2	\$ -	Additional operating capital	\$ -	—	\$ -	\$ 5,203,461	\$ 5,203,461	(Note 2)
65	President (Shanghai) Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	915,129	915,129	436,941	2.50~2.80	2	-	Additional operating capital	-	—	-	1,616,319	1,616,319	(Note 2)
66	Shaanxi President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	915,129	915,129	508,076	2.50~2.80	2	-	Additional operating capital	-	—	-	6,371,306	6,371,306	(Note 2)
67	Xuzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	915,129	915,129	340,661	2.50~2.80	2	-	Additional operating capital	-	—	-	3,099,615	3,099,615	(Note 2)
68	Wuxue Uni Mineral Water Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	228,782	228,782	16,765	2.50~2.80	2	-	Additional operating capital	-	—	-	440,807	440,807	(Note 2)
69	Shijiazhuang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	915,129	915,129	-	2.50~2.80	2	-	Additional operating capital	-	—	-	3,860,629	3,860,629	(Note 2)
70	Qingdao President Feed & Livestock Co., Ltd.	President Chain Store (Zhejiang) Ltd.	Other receivables	Y	134,746	-	-	3.11	2	-	Additional operating capital	-	—	-	156,502	156,502	(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 parants 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 parants 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 1:33.21, CNY:NTD 1:4.576, VND:NTD 1:0.001298, PHP:NTD 1:0.5802 and KRW:NTD 1: 0.02254.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Provision of endorsements and guarantees to others

For the three-month period ended March 31, 2025

Table 2

Expressed in thousands of NTD

Party being endorsed/guaranteed														
			Relationship with the endorser/guarantor (Note 1)	Limit on endorsements/guarantees provided for a single party	Maximum balance during the period	Outstanding balance at March 31, 2025	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	\$ 71,086,440	\$ 21,000,000	\$ -	\$ -	\$ -	-	\$ 142,172,880	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.	2	71,086,440	7,642,425	7,186,525	508,000	-	5.05	142,172,880	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Kai Nan Investment Co., Ltd.	2	71,086,440	7,089,900	6,648,700	1,122,000	-	4.68	142,172,880	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Tone Sang Construction Corp.	2	71,086,440	4,117,850	4,012,050	1,055,000	-	2.82	142,172,880	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Uni-President Express Corp.	2	71,086,440	3,000,000	3,000,000	199,000	-	2.11	142,172,880	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Tung Lo Development Co., Ltd.	2	71,086,440	1,500,000	1,500,000	-	-	1.06	142,172,880	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	President Professional Baseball Team Corp.	2	71,086,440	60,000	60,000	-	-	0.04	142,172,880	Y	N	N	(Note 3)
1	Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	2	78,304,570	16,602,500	16,602,500	-	-	21.20	78,304,570	N	N	N	(Note 4)
1	Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	2	78,304,570	1,660,250	1,660,250	-	-	2.12	78,304,570	N	N	N	(Note 4)
2	President International Development Corp.	President (BVI) International Investment Holdings Ltd.	2	3,174,665	1,228,585	1,228,585	-	-	7.74	7,936,664	N	N	N	(Note 5)
3	ScinoPharm Taiwan Ltd.	SciAnda (Changshu) Pharmaceuticals Ltd.	2	10,685,061	180,645	-	-	-	-	10,685,061	N	N	Y	(Note 6)

Party being endorsed/guaranteed														
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 March 31, 2025	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
4	President Century Corp.	President Fair Development Corp.	2	\$ 2,857,967	\$ 600,000	\$ 600,000	\$ -	\$ 600,000	41.99	\$ 3,572,459	N	N	N	(Note 7)
5	Guan-Chan Wholesale & Logistics Co.	Guan-Chan Enterprises Co., Ltd.	3	193,974	193,000	193,000	193,000	193,000	99.59	193,974	N	N	N	(Note 8)

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

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

(Note 2) Foreign currencies are translated into New Taiwan Dollars. Exchange rates of foreign currencies indicated as of report date were as follows: USD:NTD 1:33.21, CNY:NTD 1:4.576, VND:NTD 1:0.001298 and PHP:NTD 1:0.5802.

(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 Guan-Chan Wholesale & Logistics Co., 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)

March 31, 2025

Table 3

Expressed in thousands of NTD

			Ending balance					
Investor	Type and name of securities	Relationship with the issuer	General ledger	Number of shares (in thousands)	Book value	Percentage of ownership	Fair value	Note
			account (Note 3)					
	Stock :							
Uni-President Enterprises Corp.	Universal Venture Capital Investment Co., Ltd. etc.	—	4	7,933	\$ 106,999	- \$	106,999	—
Uni-President Enterprises Corp.	Grape King Bio Ltd.	—	5	11,851	1,670,991	8.00	1,670,991	—
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	-	1,571,304	-	-	—
Cayman President Holdings Ltd.	Bank of China (Hong Kong) Limited CD	—	3	-	664,100	-	-	—
	Bonds :							
Cayman President Holdings Ltd.	USD offshore bond issued by Sumitomo Mitsui Trust Bank Ltd. (USJ7771YNJ21)	—	3	-	764,206	-	-	—
Cayman President Holdings Ltd.	USD offshore bond issued by TSMC Global. (USG91139AC27)	—	3	-	585,875	-	-	—
Cayman President Holdings Ltd.	USD offshore bond issued by Formosa Group Cayman Ltd. (XS1214406792)	—	3	-	520,976	-	-	—
Cayman President Holdings Ltd.	UBS AG Fixed Rate Bond (XS2025175014)	—	3	-	298,845	-	-	—
Cayman President Holdings Ltd.	Gavin Investment Ltd.	—	6	-	330,921	-	-	—
Cayman President Holdings Ltd.	USD offshore bond issued by Societe Generale (XS2781341990), etc.	—	6	-	1,284,295	-	-	—
	Stock :							
Kai Yu Investment Co., Ltd.	President Investment Trust Corp.	—	4	1	32	-	32	—
Nanlien International Corp.	Union Chinese Corp. etc.	—	5	5,915	67,353	-	67,353	—
	Beneficiary Certificates :							
President Fair Development Corp.	Taishin 1699 Money Market Fund	—	1	22,548	320,265	-	320,265	—
President Fair Development Corp.	FSITC Taiwan Money Market Fund, etc.	—	1	37,759	596,738	-	596,738	—
Uni-President Express Corp.	UPAMC James Bond Money Market Fund	—	1	30,077	525,155	-	525,155	—
President International Development Corp.	Yuanta Daily Taiwan 50 Bear -1X ETF etc.	—	1	2,200	44,176	-	44,176	—
President International Development Corp.	Rui Zhan Investment Limited Partnership ETF, etc.	—	4	-	260,054	-	260,054	—
	Stock :							
President International Development Corp.	PSS Co., Ltd. etc.	—	1	11,166	728,800	-	728,800	—
President International Development Corp.	iMQ Technology Inc. etc.	—	4	25,255	207,574	-	207,574	—
President International Development Corp.	CDIB Partners Investment Holding Corp., etc.	—	5	30,308	897,375	-	897,375	(Note 2)
Ton-Yi Industrial Corp.	JFE Holdings Inc.	—	5	250	101,857	0.04	101,857	—
ScinoPharm Taiwan Ltd.	SYNGEN, Inc.	—	4	245	-	7.40	-	—
ScinoPharm Taiwan Ltd.	Tanvex Biologics, Inc.	Director	5	28,800	67,790	16.84	67,790	—
ScinoPharm Taiwan Ltd.	Handa Pharmaceuticals, Inc.	—	5	17,000	1,241,391	10.74	1,241,391	—

			Ending balance					
Investor	Type and name of securities	Relationship with the issuer	General ledger	Number of shares (in thousands)	Book value	Percentage of ownership	Fair value	Note
			account (Note 3)					
	Stock :							
President Chain Store Corp.	President Investment Trust Corp. etc.	—	4	6,077	\$ 85,480	- \$	85,480	—
President Chain Store Corp.	President Securities Corp. etc.	—	5	40,545	989,301	2.79	989,301	(Note 3)
President Chain Store Corp.	Duskin Co Ltd etc.	—	5	950	247,469	-	247,469	—
	Beneficiary Certificates :							
President (B.V.I.) International Investment Holdings Ltd.	Creacion Ventures I,L.P.	—	4	-	593,993	-	593,993	—
President (B.V.I.) International Investment Holdings Ltd.	Noah-Interactive Media Entertainment Industry Fund	—	4	-	494,863	-	494,863	—
President (B.V.I.) International Investment Holdings Ltd.	MIDAS FUND L.P.	—	4	-	451,745	-	451,745	—
President (B.V.I.) International Investment Holdings Ltd.	WTT Global Life Science Capital Partners, L.P.	—	4	-	375,524	-	375,524	—
President (B.V.I.) International Investment Holdings Ltd.	Muzinich Multi-Strategy Fund-D Class, etc.	—	4	101	4,116,718	-	4,116,718	—
President (B.V.I.) International Investment Holdings Ltd.	MicrosoftCorp.	—	1	1	12,465	-	12,465	—
President (B.V.I.) International Investment Holdings Ltd.	Botrista Technology, Inc., etc.	—	4	9,187	706,998	-	706,998	—
President (B.V.I.) International Investment Holdings Ltd.	Xiang Lu Industries Ltd.	—	5	69,997	216,621	-	216,621	—
Uni-President Enterprises (China) Investment Corp.	ICBC Bank Structured Products	—	1	-	2,321,662	-	2,321,662	—
Uni-President Enterprises (China) Investment Corp.	Cathay UniteCathay United Bank Structured Products	—	1	-	1,383,665	-	1,383,665	—
Uni-President Enterprises (China) Investment Corp.	CTBC Bank Co., Ltd. Structured Products	—	1	-	1,835,020	-	1,835,020	—
Uni-President Enterprises (China) Investment Corp.	E.SUN Commercial Bank (China) Co., Ltd. Structured Products	—	1	-	924,352	-	924,352	—
Uni-President Enterprises (China) Investment Corp.	Bank Sinopac Company Limited Structured Products	—	1	-	475,133	-	475,133	—
	Beneficiary Certificates :							
Qware Systems & Services Corp.	Taishin 1699 Money Market Fund, etc.	—	1	134,490	2,110,558	-	2,110,558	—
	Stock :							
Uni-President Assets Holdings Ltd., etc.	All Ingredients Pte. Ltd., etc.	—	1	8,407	729,104	-	729,104	—
	Bills Under Repurchase Agreement :							
Zhongshan President Enterprises Co., Ltd.	National Debt Reverse-repurchase Agreement, etc.	—	3	-	598,243	-	-	—

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note 3)	Ending balance				
				Number of shares (in thousands)	Book value	Percentage of ownership	Fair value	Note
	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	11,254	412,143	-	412,143	—

(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 1:33.21, CNY:NTD 1:4.576, VND:NTD 1:0.001298, PHP:NTD 1:0.5802 and KRW:NTD 1: 0.02254.

(Note 2) In which, 350 thousand shares of Simplo Technology Co., Ltd. and 300 thousand shares of Delta Electronics, Inc., total equaling \$238,550, were pledged for loan.

(Note 3) 40,545 thousand shares (\$989,301) 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.

Table 4

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 three-month period ended March 31, 2025												
Expressed in thousands of NTD												
			Description of transaction				Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)			
Purchases/sales company	Name of the counterparty	Relationship	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)	\$ 2,545,000)	(21)	(Note 1)	\$ -	(Note 1)	\$ 1,366,706	22	-	
Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	(Sales)	(1,470,274)	(12)	(Note 1)	-	(Note 1)	480,001	8	-	
Uni-President Enterprises Corp.	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(1,323,715)	(11)	(Note 1)	-	(Note 1)	569,289	9	-	
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(1,168,364)	(9)	(Note 1)	-	(Note 1)	541,519	9	-	
Uni-President Enterprises Corp.	Tung Hsyng Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(352,747)	(3)	(Note 1)	-	(Note 1)	196,407	3	-	
Uni-President Enterprises Corp.	Tung-Yi Foods Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(269,579)	(2)	(Note 1)	-	(Note 1)	160,716	3	-	
Uni-President Enterprises Corp.	Tung Zhan Corporation Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(260,399)	(2)	(Note 1)	-	(Note 1)	134,314	2	-	
Uni-President Enterprises Corp.	Tong-Shun Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(242,294)	(2)	(Note 1)	-	(Note 1)	183,653	3	-	
Uni-President Enterprises Corp.	Guan-Chan Enterprises Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(218,147)	(2)	(Note 1)	-	(Note 1)	148,850	2	-	
Uni-President Enterprises Corp.	Fu Yi Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(163,934)	(1)	(Note 1)	-	(Note 1)	71,235	1	-	
Uni-President Enterprises Corp.	Uni-Wonder Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(163,167)	(1)	(Note 1)	-	(Note 1)	64,611	1	-	
Uni-President Enterprises Corp.	Uni-President Vendor Corp.	An investee company accounted for under the equity method	(Sales)	(153,065)	(1)	(Note 1)	-	(Note 1)	62,184	1	-	
Uni-President Enterprises Corp.	Tung-Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(143,915)	(1)	(Note 1)	-	(Note 1)	88,831	1	-	
Uni-President Enterprises Corp.	JinHui Food Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(121,633)	(1)	(Note 1)	-	(Note 1)	85,751	1	-	
Uni-President Enterprises Corp.	Tung-Ju Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(112,371)	(1)	(Note 1)	-	(Note 1)	62,887	1	-	
Uni-President Enterprises Corp.	President Kikkoman Inc.	An investee company accounted for under the equity method	Purchases	358,317	5	(Note 1)	-	(Note 1)	(108,800)	(5)	-	
Uni-President Enterprises Corp.	President Nisshin Corp.	An investee company accounted for under the equity method	Purchases	156,049	2	(Note 1)	-	(Note 1)	(66,157)	(3)	-	
Nanlien International Corp.	Link Pro Corporation	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(398,618)	(17)	Closes its accounts 35 days after the end of each month	-	—	234,834	56	-	
Uni-President Vender Corp.	Uni-President Enterprises Corp.	The Company	Purchases	153,065	68	Closes its accounts 20 days after the end of each month	-	—	(62,184)	(64)	-	
Presco Netmarketing Inc.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(284,636)	(9)	Closes its accounts 60 days after the end of each month	-	—	102,165	12	-	
Presicarre Corp.	Tung Hsyng Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	171,667	1	Closes its accounts 50~85 days after the end of each month	-	—	(226,578)	(2)	-	
Tait Marketing & Distribution Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(180,900)	(32)	Closes its accounts 20~70 days after the end of each month	-	—	150,961	61	-	
President Nisshin Corp.	Uni-President Enterprises Corp.	The Company	(Sales)	(156,049)	(26)	Closes its accounts 30 days after the end of each month	-	—	66,157	16	-	
President Packaging Industrial Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(168,192)	(21)	Closes its accounts 15~60 days after the end of each month	-	—	98,116	19	-	
President Kikkoman Inc.	Uni-President Enterprises Corp.	The Company	(Sales)	(358,317)	(97)	Closes its accounts 25~30 days after the end of each month	-	—	108,800	96	-	
President Chain Store Corp.	Uni-President Enterprises Corp.	The Company	Purchases	5,037,079	14	Closes its accounts 30~45 days after the end of each month	-	—	(2,477,514)	(12)	-	
President Chain Store Corp.	Uni-President Superior Commissary Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	1,419,033	4	Closes its accounts 30~45 days after the end of each month	-	—	(521,348)	(3)	-	

			Description of transaction				Description and reasons for difference in transaction terms compared to non-related party			Notes or accounts receivable/(payable)		
Purchases/sales company	Name of the counterparty	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	Note	
President Chain Store Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	\$ 662,491	2	Closes its accounts 30 days after the end of each month	\$ -	—	(\$ 238,886)	(1)	-	
President Chain Store Corp.	21 Century Co., Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	370,031	1	Closes its accounts 30~60 days after the end of each month	-	—	(184,770)	(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	341,178	1	Closes its accounts 40 days after the end of each month	-	—	(227,505)	(1)	-	
President Chain Store Corp.	Link Pro Corporation	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	224,597	1	Closes its accounts 10~54 days after the end of each month	-	—	(109,883)	(1)	-	
President Chain Store Corp.	Qware Systems & Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	193,573	1	Closes its accounts 40 days after the end of each month	-	—	(148,662)	(1)	-	
President Chain Store Corp.	Tait Marketing & Distribution Co., Ltd.	An investee company accounted for under the equity method	Purchases	180,900	1	Closes its accounts 20~70 days after the end of each month	-	—	(150,961)	(1)	-	
President Chain Store Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	176,691	1	Closes its accounts 60 days after the end of each month	-	—	(81,031)	-	-	
President Chain Store Corp.	President Packaging Industrial Corp.	An investee company accounted for under the equity method	Purchases	168,192	-	Closes its accounts 15~60 days after the end of each month	-	—	(98,116)	-	-	
President Chain Store Corp.	Kuang Chuan Diary Co., Ltd.	An investee company accounted for under the equity method	Purchases	157,949	-	Closes its accounts 30~65 days after the end of each month	-	—	(159,803)	(1)	-	
President Chain Store Corp.	President Pharmaceutical Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	128,001	-	Closes its accounts 60~70 days after the end of each month	-	—	(137,921)	(1)	-	
Tung Ang Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(662,491)	(41)	Closes its accounts 30 days after the end of each month	-	—	238,886	34	-	
Tung Ang Enterprises Corp.	Tung Hsyng Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(246,825)	(15)	Closes its accounts 60 days after the end of each week	-	—	171,217	24	-	
Tung Ang Enterprises Corp.	Fa Tong Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(104,453)	(6)	Closes its accounts 28 days after the end of each week	-	—	43,185	6	-	
Tung Ang Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	1,470,274	100	Closes its accounts 38 days after the end of each week	-	—	(480,001)	(100)	-	
Tun Hsyng Co., Ltd.	Presicarre Corp.	An investee company accounted for under the equity method	(Sales)	(171,667)	(26)	Closes its accounts 50~85 days after the end of each month	-	—	226,578	40	-	
Tun Hsyng Co., Ltd.	Uni-President Enterprises Corp.	The Company	Purchases	352,747	55	Closes its accounts 60 days after the end of each week	-	—	(196,407)	(48)	-	
Tun Hsyng Co., Ltd.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	246,825	39	Closes its accounts 60 days after the end of each week	-	—	(171,217)	(41)	-	
SciAnda (Changshu) Pharmaceuticals, Ltd.	SciAnda (Changshu) Pharmaceuticals, Ltd.	An investee company of Scino Pharm Taiwan Ltd. accounted for under the equity method	Purchases	120,958	43	Closes its accounts 90 days after the end of each month	-	—	(43,116)	(26)	-	
Link Pro Corporation	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(224,597)	(38)	Closes its accounts 10~54 days after the end of each month	-	—	109,883	28	-	
Link Pro Corporation	Nanlien International Corp.	An investee company accounted for under the equity method	Purchases	398,618	69	Closes its accounts 35 days after the end of each month	-	—	(234,834)	(70)	-	
Tung-Ju Enterprise Corp.	Uni-President Enterprises Corp.	The Company	Purchases	112,371	53	Closes its accounts 65 days after the end of each week	-	—	(62,887)	(48)	-	
Tong-Shun Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	242,294	99	Closes its accounts 62 days after the end of each week	-	—	(183,653)	(100)	-	
Tung-Hsiang Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	143,915	100	Closes its accounts 49 days after the end of each week	-	—	(88,831)	(100)	-	
Tung-Yi Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	269,579	97	Closes its accounts 50 days after the end of each week	-	—	(160,716)	(99)	-	
Fu Yi Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	163,934	98	Closes its accounts 27 days after the end of each week	-	—	(71,235)	(94)	-	
Guan-Chan Enterprises Co., Ltd.	Uni-President Enterprises Corp.	The Company	Purchases	218,147	100	Closes its accounts 54 days after the end of each week	-	—	(148,850)	(100)	-	
Kai Ya Food Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(341,178)	(77)	Closes its accounts 40 days after the end of each month	-	—	227,505	77	-	
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	141,824	41	67 days after invoice date	-	—	(116,145)	(51)	-	
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	136,611	40	Closes its accounts 30 days after the end of each month	-	—	(50,736)	(22)	-	

Description of transaction							Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		
							Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	Note
Purchases/sales company	Name of the counterparty	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	Note
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	\$ 107,062	82	Closes its accounts 30 days after the end of each month	\$ -	—	(\$ 45,381)	(85)	-
Wuxi Ton Yi Industrial Packing Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(292,584)	(34)	25~45 days after invoice date	-	—	130,069	35	-
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)	(136,611)	(16)	Closes its accounts 30 days after the end of each month	-	—	50,736	14	-
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)	(107,062)	(12)	Closes its accounts 30 days after the end of each month	-	—	45,381	12	-
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)	(141,824)	(34)	67 days after invoice date	-	—	116,145	12	-
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	398,795	100	67 days after invoice date	-	—	(201,542)	(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)	(398,795)	(36)	67 days after invoice date	-	—	201,542	20	-
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)	(508,332)	(94)	25 days after invoice date	-	—	174,893	86	-
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)	(321,990)	(81)	25 days after invoice date	-	—	115,642	77	-
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)	(521,043)	(75)	25 days after invoice date	-	—	229,438	73	-
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)	(549,056)	(82)	25 days after invoice date	-	—	199,040	93	-
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	115,340	29	5~45 days after invoice date	-	—	(43,124)	(24)	-
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)	(562,386)	(66)	25 days after invoice date	-	—	272,145	64	-
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)	(434,611)	(73)	25 days after invoice date	-	—	233,574	73	-
Kunshan Ton Yi Industrial Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(773,914)	(97)	25 days after invoice date	-	—	350,212	96	-
Kunshan Ton Yi Industrial Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	118,531	20	5~15 days after invoice date	-	—	(32,502)	(12)	-
Beijing Ton Yi Industrial Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(383,905)	(97)	25 days after invoice date	-	—	178,198	97	-
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)	(148,046)	(56)	25 days after invoice date	-	—	44,586	53	-
ScinoPharm Pharmaceutical (Changshu) Co., Ltd.	ScinoPharm Taiwan Ltd.	An investee company accounted for under the equity method	(Sales)	(120,958)	(97)	Closes its accounts 90 days after the end of each month	-	—	43,116	73	-
President Drugstore Business Corp.	President Pharmaceutical Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	172,574	4	Closes its accounts 60~100 days after the end of each month	-	—	(39,923)	(2)	-
Wisdom Distribution Services Corp.	President Logistics International Co., Ltd.	An investee company of Retail Support International Corp. accounted for under the equity method	Service cost	354,216	40	Closes its accounts 20 days after the end of each month	-	—	(119,230)	(36)	-

			Description of transaction				Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		
Purchases/sales company	Name of the counterparty	Relationship	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 Cold-Chain Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Distribution revenue)	\$ 188,483	(59)	Closes its accounts 30 days after the end of each month	\$ -	—	\$ 72,384	1	-
Uni-President Cold-Chain Corp.	Uni-President Enterprises Corp.	The Company	(Distribution revenue)	(118,329)	(30)	Closes its accounts 30 days after the end of each month	-	—	29,104	-	-
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	365,391	33	Closes its accounts 20 days after the end of each month	-	—	(133,547)	(2)	-
Uni-Wonder Corporation	Tung Chan Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	358,910	22	Closes its accounts 25 days after the end of each month	-	—	(116,171)	(21)	-
Uni-Wonder Corporation	Uni-President Enterprises Corp.	The Company	Purchases	163,167	10	Closes its accounts 30 days after the end of each month	-	—	(64,611)	(11)	-
21 Century Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(370,031)	(58)	Closes its accounts 30~60 days after the end of each month	-	—	184,770	61	-
President Transnet Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(176,691)	(59)	Closes its accounts 60 days after the end of each month	-	—	81,031	5	-
President Transnet Corp.	Chieh Shun Transport Corp.	An investee company of President Logistics International Co., Ltd. accounted for under the equity method	Service cost	178,918	6	Closes its accounts 40 days after the end of each month	-	—	(83,154)	(5)	-
Uni-President Superior Commissary Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(1,419,033)	(97)	Closes its accounts 30~45 days after the end of each month	-	—	521,348	91	-
Qware Systems & Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(193,573)	(23)	Closes its accounts 40 days after the end of each month	-	—	148,662	54	-
President Information Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(397,879)	(64)	Closes its accounts 30 days after the end of each month	-	—	388,003	70	-
President Pharmaceutical Corp.	President Drugstore Business Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(172,574)	(30)	Closes its accounts 60~100 days after the end of each month	-	—	39,923	7	-
President Pharmaceutical Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(128,001)	(23)	Closes its accounts 60~70 days after the end of each month	-	—	137,921	24	-
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	279,413	46	Closes its accounts 20 days after the end of each month	-	—	(97,237)	(45)	-
Duskin Serve Taiwan Co., Ltd. etc.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(102,706)	(22)	Closes its accounts 45 days after the end of each month	-	—	66,110	26	-
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)	(365,391)	(33)	Closes its accounts 20 days after the end of each month	-	—	133,547	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)	(354,216)	(32)	Closes its accounts 20 days after the end of each month	-	—	119,230	31	-
President Logistics International Co., Ltd.	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(279,413)	(26)	Closes its accounts 20 days after the end of each month	-	—	97,237	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	398,995	39	Closes its accounts 20 days after the end of each month	-	—	(136,983)	(41)	-
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)	(398,995)	(65)	Closes its accounts 20 days after the end of each month	-	—	136,983	59	-
Chieh Shun Transport Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(178,918)	(29)	Closes its accounts 40 days after the end of each month	-	—	83,154	36	-
Uni-President (Thailand) Ltd.	Uni-President Marketing Co., Ltd.	An investee company of Uni-President (Thailand) Ltd. accounted for under the equity method	(Sales)	(205,844)	(49)	Closes its accounts 60 days after the end of each month	-	—	166,583	51	-
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	205,844	98	Closes its accounts 60 days after the end of each month	-	—	(166,583)	(98)	-
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	667,885	49	Closes its accounts 30 days after the end of each month	-	—	(144,068)	(33)	-
Uni-President Enterprises (China) Investment Corp.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	533,176	39	Closes its accounts 30 days after the end of each month	-	—	(214,233)	(49)	-
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)	(270,311)	(74)	Closes its accounts 30 days after the end of each month	-	—	55,070	54	-

Description of transaction							Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		
Purchases/sales company	Name of the counterparty	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	Note
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	\$ 270,311	33	Closes its accounts 30 days after the end of each month	\$ -	—	(\$ 55,070)	(17)	-
Kunming President Enterprises Food Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	100,907	12	Closes its accounts 30 days after the end of each month	-	—	(28,857)	(9)	-
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	(Sales)	(667,885)	(20)	Closes its accounts 30 days after the end of each month	-	—	144,068	38	-
Changsha 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)	(100,907)	(3)	Closes its accounts 30 days after the end of each month	-	—	28,857	8	-
Changsha President Enterprises 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	508,332	22	25 days after invoice date	-	—	(174,893)	(17)	-
Changsha President Enterprises Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	434,611	19	25 days after invoice date	-	—	(233,574)	(22)	-
Changsha President Enterprises Co., Ltd.	Chongqing President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	393,931	17	Closes its accounts 30 days after the end of each month	-	—	(103,720)	(10)	-
Taizhou President Enterprises Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(473,667)	(80)	Closes its accounts 30 days after the end of each month	-	—	212,317	95	-
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	562,386	98	25 days after invoice date	-	—	(272,145)	(100)	-
Shijiazhuang President Enterprises Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	316,454	86	45-day bill maturity	-	—	(25,528)	(44)	-
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	114,311	39	Closes its accounts 30 days after the end of each month	-	—	(17,945)	(12)	-
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)	(240,243)	(12)	Closes its accounts 30 days after the end of each month	-	—	86,676	59	-
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	303,220	27	Closes its accounts 30 days after the end of each month	-	—	(77,422)	(15)	-
Hefei President Enterprises Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(342,556)	(16)	Closes its accounts 30 days after the end of each month	-	—	66,672	42	-
Hefei President Enterprises Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	248,288	19	Closes its accounts 30 days after the end of each month	-	—	(93,479)	(13)	-
Hefei 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	140,357	11	Closes its accounts 30 days after the end of each month	-	—	(63,509)	(9)	-
Hangzhou President Enterprises Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,120,560)	(92)	Closes its accounts 30 days after the end of each month	-	—	329,391	87	-
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)	(383,001)	(5)	Closes its accounts 30 days after the end of each month	-	—	88,323	8	-
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	442,266	9	Closes its accounts 30 days after the end of each month	-	—	(93,147)	(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)	(303,220)	(4)	Closes its accounts 30 days after the end of each month	-	—	77,422	7	-
Guangzhou President Enterprises Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	240,243	5	Closes its accounts 30 days after the end of each month	-	—	(86,676)	(4)	-

			Description of transaction				Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		Note
Purchases/sales company	Name of the counterparty	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
Guangzhou President Enterprises Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	\$ 175,865)	(2)	Closes its accounts 30 days after the end of each month	\$ -	—	\$ 43,417	4	-
Guangzhou President Enterprises Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	549,056	11	25 days after invoice date	-	—	(199,040)	(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	521,043	10	25 days after invoice date	-	—	(229,438)	(10)	-
Guangzhou President Enterprises Co., Ltd.	Guilin Ziquan Beverage Industried Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	400,435	8	15-day bill maturity	-	—	(187,638)	(8)	-
Guangzhou President Enterprises Co., Ltd.	Zhanjiang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	350,141	7	Closes its accounts 30 days after the end of each month	-	—	(121,509)	(5)	-
Guangzhou President Enterprises Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	320,690	6	Closes its accounts 30 days after the end of each month	-	—	(115,655)	(5)	-
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	249,318	5	Closes its accounts 30 days after the end of each month	-	—	(26,034)	(1)	-
Guangzhou 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	149,076	3	Closes its accounts 30 days after the end of each month	-	—	(69,479)	(3)	-
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)	(129,877)	(9)	Closes its accounts 30 days after the end of each month	-	—	12,944	35	-
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	199,264	23	Closes its accounts 30 days after the end of each month	-	—	(43,697)	(14)	-
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	207,894	24	Closes its accounts 30 days after the end of each month	-	—	(31,331)	(10)	-
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)	(442,266)	(30)	Closes its accounts 30 days after the end of each month	-	—	93,147	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	383,001	43	Closes its accounts 30 days after the end of each month	-	—	(88,323)	(22)	-
Nanning 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	113,108	13	Closes its accounts 30 days after the end of each month	-	—	(50,344)	(12)	-
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)	(350,141)	(94)	Closes its accounts 30 days after the end of each month	-	—	121,509	98	-
Zhanjiang President Enterprises Co., Ltd.	Zhanjiang Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	321,990	100	25 days after invoice date	-	—	(115,642)	(100)	-
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	159,553	28	Closes its accounts 30 days after the end of each month	-	—	(55,960)	(25)	-
Changsha President Enterprises Co., Ltd.	Nanchang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(207,894)	(7)	Closes its accounts 30 days after the end of each month	-	—	31,331	32	-
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)	(139,828)	(5)	Closes its accounts 30 days after the end of each month	-	—	28,102	28	-
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	438,996	23	Closes its accounts 30 days after the end of each month	-	—	(79,521)	(13)	-

			Description of transaction				Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		Note
Purchases/sales company	Name of the counterparty	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
Changsha President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	\$ 175,865	9	Closes its accounts 30 days after the end of each month	\$ -	—	(\$ 43,417)	(7)	-
Changsha President Enterprises Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	148,638	8	Closes its accounts 30 days after the end of each month	-	—	(32,944)	(6)	-
Jinan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(947,975)	(72)	Closes its accounts 30 days after the end of each month	-	—	231,404	73	-
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)	(114,311)	(9)	Closes its accounts 30 days after the end of each month	-	—	17,945	6	-
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)	(438,996)	(14)	Closes its accounts 30 days after the end of each month	-	—	79,521	34	-
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	139,828	8	Closes its accounts 30 days after the end of each month	-	—	(28,102)	(3)	-
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)	(199,264)	(6)	Closes its accounts 30 days after the end of each month	-	—	43,697	19	-
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	129,877	7	Closes its accounts 30 days after the end of each month	-	—	(12,944)	(2)	-
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	188,799	11	15-day bill maturity	-	—	(51,661)	(6)	-
Wuhan President Enterprises Food Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	141,838	8	Closes its accounts 30 days after the end of each month	-	—	(46,447)	(6)	-
Wuhan President Enterprises Food 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	136,135	8	Closes its accounts 30 days after the end of each month	-	—	(64,526)	(8)	-
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	1,297,077	45	Closes its accounts 30 days after the end of each month	-	—	(228,204)	(27)	-
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	947,975	33	Closes its accounts 30 days after the end of each month	-	—	(231,404)	(27)	-
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	124,539	4	Closes its accounts 30 days after the end of each month	-	—	(71,095)	(8)	-
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)	(393,931)	(70)	Closes its accounts 30 days after the end of each month	-	—	103,720	65	-
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	(Sales)	(372,009)	(20)	Closes its accounts 30 days after the end of each month	-	—	201,249	23	-
Beijing President Enterprises Drinks Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(149,076)	(8)	Closes its accounts 30 days after the end of each month	-	—	69,479	8	-
Beijing President Enterprises Drinks Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(140,357)	(8)	Closes its accounts 30 days after the end of each month	-	—	63,509	7	-
Beijing President Enterprises Drinks 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)	(136,135)	(7)	Closes its accounts 30 days after the end of each month	-	—	64,526	7	-
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)	(124,539)	(7)	Closes its accounts 30 days after the end of each month	-	—	71,095	8	-

							Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		
							Description of transaction				
Purchases/sales company	Name of the counterparty	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	Note
Beijing President Enterprises Drinks Co., Ltd.	Nanning President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	\$ 113,108)	(6)	Closes its accounts 30 days after the end of each month	\$ -	—	\$ 50,344	6	-
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	673,683	25	45-day bill maturity	-	—	(166,668)	(13)	-
Beijing President Enterprises Drinks Co., Ltd.	Uni-President Enterprises (TianJin) Co., Ltd	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	530,272	20	Closes its accounts 30 days after the end of each month	-	—	(414,649)	(33)	-
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	383,905	14	25 days after invoice date	-	—	(178,198)	(14)	-
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	196,114	7	45-day bill maturity	-	—	(165,245)	(13)	-
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	168,950	6	Closes its accounts 30 days after the end of each month	-	—	(58,950)	(5)	-
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)	(168,950)	(37)	Closes its accounts 30 days after the end of each month	-	—	58,950	56	-
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)	(530,272)	(57)	Closes its accounts 30 days after the end of each month	-	—	414,649	94	-
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	148,046	23	25 days after invoice date	-	—	(44,586)	(14)	-
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)	(375,283)	(100)	Closes its accounts 30 days after the end of each month	-	—	55,487	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	395,224	30	Closes its accounts 30 days after the end of each month	-	—	(125,409)	(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	375,283	29	Closes its accounts 30 days after the end of each month	-	—	(55,487)	(10)	-
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)	(395,224)	(37)	Closes its accounts 30 days after the end of each month	-	—	125,409	94	-
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)	(1,297,077)	(98)	Closes its accounts 30 days after the end of each month	-	—	228,204	98	-
Henan 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	372,009	36	Closes its accounts 30 days after the end of each month	-	—	(201,249)	(32)	-
Henan President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(249,318)	(93)	Closes its accounts 30 days after the end of each month	-	—	26,034	97	-
President Trading (Kunshan) Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	(Sales)	(533,176)	(9)	Closes its accounts 30 days after the end of each month	-	—	214,233	17	-
President Trading (Kunshan) Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(320,690)	(4)	Closes its accounts 30 days after the end of each month	-	—	115,655	7	-
President Trading (Kunshan) Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(248,288)	(4)	Closes its accounts 30 days after the end of each month	-	—	93,479	7	-
President Trading (Kunshan) Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	342,556	5	Closes its accounts 30 days after the end of each month	-	—	(66,672)	(4)	-

							Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		
							Description of transaction				
Purchases/sales company	Name of the counterparty	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	Note
President Trading (Kunshan) Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	\$ 148,638)	(2)	Closes its accounts 30 days after the end of each month	\$ -	—	\$ 32,944	2	-
President Trading (Kunshan) Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(141,838)	(10)	Closes its accounts 30 days after the end of each month	-	—	46,447	14	-
President Trading (Kunshan) 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	1,170,591	19	Closes its accounts 30 days after the end of each month	-	—	(184,861)	(10)	-
President Trading (Kunshan) Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,120,560	18	Closes its accounts 30 days after the end of each month	-	—	(329,391)	(18)	-
President Trading (Kunshan) Co., Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	773,914	12	25 days after invoice date	-	—	(350,212)	(19)	-
President Trading (Kunshan) Co., Ltd.	Taizhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	473,667	8	Closes its accounts 30 days after the end of each month	-	—	(212,317)	(11)	-
President Trading (Kunshan) Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Purchases	292,584	5	25~45 days after invoice date	-	—	(130,069)	(7)	-
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)	(159,553)	(85)	Closes its accounts 30 days after the end of each month	-	—	55,960	84	-
Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,170,591)	(87)	Closes its accounts 30 days after the end of each month	-	—	184,861	82	-
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)	(673,683)	(40)	45-day bill maturity	-	—	166,668	64	-
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)	- 316,454	(19)	45-day bill maturity	-	—	25,528	10	-
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)	(118,531)	(7)	5~15 days after invoice date	-	—	32,502	13	-
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)	(115,340)	(7)	5~45 days after invoice date	-	—	43,124	17	-

(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 1:33.21, CNY:NTD 1:4.576, THB:NTD 1:0.9788) ; amounts of transactions of purchases and sales are translated using the average exchange rates for the year ended March 31, 2025 (USD:NTD 1: 32.90, CNY:NTD 1: 4.522, THB:NTD 1: 0.9688).

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
Receivables from related parties reaching \$100 million or 20% of the Company's paid-in capital or more
March 31, 2025

Table 5

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	\$ 1,366,706	7.49	\$ -	-	\$ 332,102	\$ -
Uni-President Enterprises Corp.	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Accounts receivable	569,289	9.71	-	-	4,468	-
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	541,519	8.64	-	-	185	-
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	480,001	12.74	-	-	268,291	-
Uni-President Enterprises Corp.	Tung Hsyng Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	196,407	5.88	-	-	63,551	-
Uni-President Enterprises Corp.	Tong-Shun Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	183,653	5.11	-	-	76,334	-
Uni-President Enterprises Corp.	Tung-Yi Foods Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	160,716	6.29	-	-	88,080	-
Uni-President Enterprises Corp.	Guan Chan Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	148,850	5.62	-	-	70,508	-
Uni-President Enterprises Corp.	Tong Zhan Corporation Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	134,314	8.05	-	-	108,045	-
Cayman President Holdings Ltd.	Yahoo! Taiwan Holdings Ltd.	An investee company of Cayman President Holdings Ltd. accounted for under the equity method	Other receivables	1,660,250	-	-	-	-	-
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	1,298,316	-	-	-	-	-
Kai Yu Investment Co., Ltd.	Uni-President Express Corp.	An investee company accounted for under the equity method	Other receivables	535,978	-	-	-	-	-
Kai Yu Investment Co., Ltd.	Tung Ho Development Corp.	An investee company accounted for under the equity method	Other receivables	100,100	-	-	-	-	-
KaiYu (BVI) InvestmentCo.,Ltd.	Cayman President Holdings Ltd.	An investee company accounted for under the equity method	Other receivables	305,486	-	-	-	-	-
Nanlien International Corp.	Link Pro Corporation	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	234,834	6.45	-	-	-	-
Presco Netmarketing Inc.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	102,165	13.16	-	-	-	-
Tait Marketing & Distribution Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	150,961	6.15	-	-	-	-

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		
Tait Marketing & Distribution Co., Ltd.	Tone Sang Construction Corp.	An investee company accounted for under the equity method	Other receivables	\$ 200,000	-	\$ -	-	\$ -	-
President Kikkoman Inc.	Uni-President Enterprises Corp.	The Company	Accounts receivable	108,800	16.16	-	-	-	-
President Chain Store Corp.	Icash corporation	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	180,803	-	-	-	46,994	-
President Chain Store Corp.	Uni-President Enterprises Corp.	The Company	Other receivables	147,020	-	-	-	27,128	-
Tung Ang Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	238,886	11.84	-	-	-	-
Tung Ang Enterprises Corp.	Tung Hsyng Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	171,217	5.60	-	-	-	-
Tung Hsyng Co., Ltd.	Presicarre Corp.	An investee company accounted for under the equity method	Accounts receivable	226,578	2.93	-	-	-	-
Lien Bo Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	109,883	8.01	-	-	-	-
Kai Ya Food Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	227,505	6.80	-	-	-	-
President International Development Corp.	President Property Corp.	An investee company of President International Development Corp. accounted for under the equity method	Other receivables	120,257	-	-	-	-	-
Tung Lo Development Co., Ltd.	Uni-President Express Corp.	An investee company accounted for under the equity method	Other receivables	100,163	-	-	-	-	-
President Fair Development Corp.	President Being Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	301,305	-	-	-	-	-
President Fair Development Corp.	Tone Sang Construction Corp.	An investee company accounted for under the equity method	Other receivables	300,917	-	-	-	-	-
President Fair Development Corp.	President Century Corp.	An investee company of President Fair Development Corp. accounted for under the equity method	Other receivables	132,621	-	-	-	-	-
DaeyoungFoodsCo.,Ltd.	TheJoenWaterCo.,Ltd.	An investee company of Woongjin Foods Co., Ltd. accounted for under the equity method	Other receivables	191,624	-	-	-	-	-
Ton Yi (China) Investment Co., Ltd.	Fujian Ton Yi Tinsplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	652,416	-	-	-	-	-
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	585,213	-	-	-	218	-
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	174,893	8.96	-	-	98,035	-

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		
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	\$ 188,094	-	\$ -	-	\$ -	-
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	161,710	-	-	-	-	-
Sichuan Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	138,650	-	-	-	-	-
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	115,642	11.56	-	-	75,392	-
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	366,368	-	-	-	-	-
Zhanjiang Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	138,281	-	-	-	-	-
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	199,040	8.69	-	-	131,850	-
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	229,438	9.56	-	-	136,918	-
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	137,617	-	-	-	-	-
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	272,145	7.74	-	-	133,430	-
Taizhou Ton Yi Industrial Co., Ltd.	Wuxi Tonyi Daiwa Industrial Co., Ltd.	An investee company of Wuxi Ton Yi Industrial Packing Co., Ltd. accounted for under the equity method	Other receivables	185,649	-	-	-	-	-
Taizhou 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	161,663	-	-	-	-	-
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	140,322	-	-	-	-	-
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	233,574	10.14	-	-	91,288	-

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		
Kunshan Ton Yi Industrial Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	\$ 350,212	10.02	\$ -	-	\$ 189,730	\$ -
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	231,449	-	-	-	263	-
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	178,198	9.36	-	-	104,807	-
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	141,533	-	-	-	141,533	-
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	115,565	-	-	-	304	-
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	412,185	-	-	-	144,589	-
Wuxi Ton Yi Industrial Packing Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	130,069	12.74	-	-	80,115	-
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	116,145	5.66	-	-	-	-
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	281,787	-	-	-	-	-
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	183,096	-	-	-	-	-
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	160,300	-	-	-	160,300	-
Fujian Ton Yi Tinplate Co., Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Jiangsu Ton Yi Holdings Ltd. accounted for under the equity method	Accounts receivable	201,542	9.38	-	-	115,146	-
Uni-President Superior Commissary Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	521,348	11.00	-	-	2,028	-
21 Century Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	184,770	7.14	-	-	941	-
President Pharmaceutical Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	137,921	3.68	-	-	45,531	-

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		
President Information Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	\$ 388,003	4.96	\$ -	-	\$ 1,885	\$ -
Qware Systems & Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	148,662	5.61	-	-	50,310	-
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	133,547	10.15	-	-	-	-
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	119,230	9.97	-	-	-	-
Chieh Shun Transport Corp.	President Logistics International Co., Ltd.	An investee company of Retail Support International Corp. accounted for under the equity method	Accounts receivable	136,983	11.40	-	-	15,407	-
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	166,583	4.69	-	-	-	-
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	322,390	-	-	-	-	-
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	190,638	-	-	-	-	-
Zhongshan President Enterprises Co., Ltd.	Zhangzhou President Biotech Co., Ltd	An investee company of Kai Yu (BVI) Investment Co., Ltd. accounted for under the equity method	Other receivables	618,861	-	-	-	-	-
Shanghai Songjiang President Enterprises Co., Ltd.	Zhangzhou President Biotech Co., Ltd	An investee company of Kai Yu (BVI) Investment Co., Ltd. accounted for under the equity method	Other receivables	123,707	-	-	-	-	-
President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	235,966	-	-	-	-	-
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	1,840,744	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (TianJin) Co., Ltd	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	1,135,951	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	987,793	-	-	-	-	-
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	948,014	-	-	-	-	-

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 (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	\$ 675,745	-	\$ -	-	\$ -	-
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	631,425	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	President Enterprises (Inner Mongolia) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	509,147	-	-	-	-	-
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	406,164	-	-	-	-	-
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	359,022	-	-	-	-	-
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	271,783	-	-	-	-	-
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	239,111	-	-	-	-	-
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	190,445	-	-	-	-	-
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	157,988	-	-	-	-	-
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	137,920	-	-	-	-	-
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	133,496	-	-	-	-	-
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	130,821	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Xinjiang President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	111,620	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Kunming President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	108,893	-	-	-	-	-

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 (China) Investment Corp.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	\$ 106,407	-	\$ -	-	\$ -	-
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	586,592	-	-	-	-	-
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	281,048	-	-	-	-	-
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	144,068	21.57	-	-	-	-
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	111,370	-	-	-	-	-
Taizhou President Enterprises Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	212,317	9.38	-	-	-	-
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	542,234	-	-	-	-	-
Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	184,861	16.58	-	-	-	-
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	858,883	-	-	-	-	-
Hangzhou President Enterprises Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	329,391	14.06	-	-	-	-
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	354,099	-	-	-	-	-
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	884,577	-	-	-	-	-
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	1,399,393	-	-	-	-	-
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	121,509	19.59	-	-	-	-

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		
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	\$ 590,751	-	\$ -	-	\$ -	-
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	1,244,622	-	-	-	-	-
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	231,404	18.22	-	-	-	-
Jinan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	264,627	-	-	-	-	-
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	1,588,846	-	-	-	-	-
Hefei President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	1,356,425	-	-	-	-	-
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	103,720	17.97	-	-	-	-
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	837,306	-	-	-	-	-
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	781,434	-	-	-	-	-
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	532,244	-	-	-	-	-
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	474,544	-	-	-	-	-
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	125,409	16.40	-	-	-	-
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	508,460	-	-	-	-	-
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	228,204	23.42	-	-	-	-

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		
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	\$ 559,660	-	\$ -	-	\$ -	\$ -
President Trading (Kunshan) Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Accounts receivable	214,233	13.57	-	-	-	-
President Trading (Kunshan) Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	115,655	10.88	-	-	-	-
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	437,262	-	-	-	-	-
President (Kunshan) Real Estate Development Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	280,309	-	-	-	-	-
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	414,649	6.81	-	-	-	-
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	275,840	-	-	-	-	-
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	394,628	-	-	-	-	-
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	1,357,323	-	-	-	-	-
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	465,544	-	-	-	-	-
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	377,336	-	-	-	-	-
Ningxia President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	486,820	-	-	-	-	-
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	Accounts receivable	201,249	9.73	-	-	-	-
Xinjiang President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	1,512,249	-	-	-	-	-

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		
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	\$ 340,915	-	\$ -	-	\$ -	\$ -
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	166,668	16.20	-	-	-	-

(Note) Foreign currencies are translated into New Taiwan Dollars using the exchange rates as of report date.(USD:NTD 1:33.21, CNY:NTD 1:4.576, VND:NTD 1:0.001298, PHP:NTD 1:0.5802 and KRW:NTD 1: 0.02254).

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
Significant inter-company transactions during the reporting periods
For the three-month period ended March 31, 2025

Table 6

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	\$ 2,545,000	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	1,366,706	-	-	
0	Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	1	Sales	1,470,274	Closes its accounts 38 days after the end of each week	1%	
0	Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	1	Accounts receivable	480,001	-	-	
0	Uni-President Enterprises Corp.	Retail Support International Corp.	1	Sales	1,323,715	Closes its accounts 30 days after the end of each month	1%	
0	Uni-President Enterprises Corp.	Retail Support International Corp.	1	Accounts receivable	569,289	-	-	
0	Uni-President Enterprises Corp.	President Chain Store Corp.	1	Sales	1,168,364	Closes its accounts 35 days after the end of each month	1%	
0	Uni-President Enterprises Corp.	President Chain Store Corp.	1	Accounts receivable	541,519	-	-	
0	Uni-President Enterprises Corp.	Tung Hsyng Co., Ltd.	1	Sales	352,747	Closes its accounts 60 days after the end of each week	-	
0	Uni-President Enterprises Corp.	President Kikkoman Inc.	1	Purchase	358,317	Closes its accounts 25~30 days after the end of each month	-	
1	Cayman President Holdings Ltd.	Yahoo! Taiwan Holdings Ltd.	3	Other receivables	1,660,250	-	-	
1	Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	3	Other receivables	1,298,316	-	-	
2	Kai Yu Investment Co., Ltd.	Uni-President Express Corp.	3	Other receivables	535,978	-	-	
3	Kai Yu (BVI) Investment Co.,Ltd.	Cayman President Holdings Ltd.	3	Other receivables	305,486	-	-	
4	Nanlien International Corp.	Link Pro Corporation	3	Sales	398,618	Closes its accounts 35 days after the end of each month	-	
5	Tung Ang Enterprises Corp.	President Chain Store Corp.	3	Sales	662,491	Closes its accounts 30 days after the end of each month	-	
6	Kai Ya Food Co., Ltd.	President Chain Store Corp.	3	Sales	341,178	Closes its accounts 40 days after the end of each month	-	
7	President Fair Development Corp.	President Being Corp.	3	Other receivables	301,305	-	-	
7	President Fair Development Corp.	Tone Sang Construction Corp.	3	Other receivables	300,917	-	-	
8	Chengdu Ton Yi Industrial Packing Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	412,185	-	-	
9	Fujian Ton Yi Tinplate Co., Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	3	Sales	398,795	67 days after invoice date	-	
10	Ton Yi (China) Investment Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Other receivables	652,416	-	-	
10	Ton Yi (China) Investment Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	585,213	-	-	
11	Sichuan Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	508,332	25 days after invoice date	-	
12	Zhanjiang Ton Yi Industrial Co., Ltd.	Zhanjiang President Enterprises Co., Ltd.	3	Sales	321,990	25 days after invoice date	-	
12	Zhanjiang Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	3	Other receivables	366,368	-	-	
13	Zhangzhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	521,043	25 days after invoice date	-	
14	Huizhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	549,056	25 days after invoice date	-	
15	Taizhou Ton Yi Industrial Co., Ltd.	Taizhou President Enterprises Co., Ltd.	3	Sales	562,386	25 days after invoice date	-	

Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	Intercompany transactions			The percentage of consolidated total revenue or total assets (Note 4)
				General ledger account	Amount	Terms	
16	Chengdu Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	\$ 434,611	25 days after invoice date	-
17	Kunshan Ton Yi Industrial Co., Ltd.	President Trading (Kunshan) Co., Ltd.	3	Sales	773,914	25 days after invoice date	-
17	Kunshan Ton Yi Industrial Co., Ltd.	President Trading (Kunshan) Co., Ltd.	3	Accounts receivable	350,212	-	-
18	Beijing Ton Yi Industrial Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	383,905	25 days after invoice date	-
19	21 Century Co., Ltd.	President Chain Store Corp.	3	Sales	370,031	Closes its accounts 30~60 days after the end of each month	-
20	Uni-President Superior Commissary Corp.	President Chain Store Corp.	3	Sales	1,419,033	Closes its accounts 30~45 days after the end of each month	1%
20	Uni-President Superior Commissary Corp.	President Chain Store Corp.	3	Accounts receivable	521,348	-	-
21	President Information Corp.	President Chain Store Corp.	3	Service revenue	397,879	Closes its accounts 30 days after the end of each month	-
21	President Information Corp.	President Chain Store Corp.	3	Accounts receivable	388,003	-	-
22	President Logistics International Co., Ltd.	Uni-President Cold-Chain Corp.	3	Distribution revenue	365,391	Closes its accounts 20 days after the end of each month	-
22	President Logistics International Co., Ltd.	Wisdom Distribution Services Corp.	3	Distribution revenue	354,216	Closes its accounts 20 days after the end of each month	-
23	Chieh Shun Transport Corp.	President Logistics International Co., Ltd.	3	Distribution revenue	398,995	Closes its accounts 20 days after the end of each month	-
24	Zhongshan President Enterprises Co., Ltd.	Zhangzhou President Biotech Co., Ltd	3	Other receivables	618,861	-	-
25	Uni-President Enterprises (China) Investment Corp.	Uni-President China Holdings Ltd.	3	Other receivables	1,840,744	-	-
25	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (TianJin) Co., Ltd	3	Other receivables	1,135,951	-	-
25	Uni-President Enterprises (China) Investment Corp.	President Trading (Kunshan) Co., Ltd.	3	Other receivables	987,793	-	-
25	Uni-President Enterprises (China) Investment Corp.	Shanxi President Enterprises Co., Ltd.	3	Other receivables	948,014	-	-
25	Uni-President Enterprises (China) Investment Corp.	Harbin President Enterprises Co., Ltd.	3	Other receivables	675,745	-	-
25	Uni-President Enterprises (China) Investment Corp.	Baiyin President Enterprises Co., Ltd.	3	Other receivables	631,425	-	-
25	Uni-President Enterprises (China) Investment Corp.	President Enterprises (Inner Mongolia) Co., Ltd.	3	Other receivables	509,147	-	-
25	Uni-President Enterprises (China) Investment Corp.	Beijing President Enterprises Drinks Co., Ltd.	3	Other receivables	406,164	-	-
25	Uni-President Enterprises (China) Investment Corp.	Uni-President Shanghai Managment Consulting Co., Ltd.	3	Other receivables	359,022	-	-
26	Guiyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	586,592	-	-
27	Kunming President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	394,628	-	-
28	Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales	667,885	Closes its accounts 30 days after the end of each month	-
29	Taizhou President Enterprises Co., Ltd.	President Trading (Kunshan) Co., Ltd.	3	Sales	473,667	Closes its accounts 30 days after the end of each month	-
29	Taizhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	542,234	-	-
30	Kunshan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	465,544	-	-
31	Fuzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	858,883	-	-
32	Hefei President Enterprises Co., Ltd.	President Trading (Kunshan) Co., Ltd.	3	Sales	342,556	Closes its accounts 30 days after the end of each month	-
32	Hefei President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,356,425	-	-
33	Hangzhou President Enterprises Co., Ltd.	President Trading (Kunshan) Co., Ltd.	3	Sales	1,120,560	Closes its accounts 30 days after the end of each month	1%
33	Hangzhou President Enterprises Co., Ltd.	President Trading (Kunshan) Co., Ltd.	3	Accounts receivable	329,391	-	-
33	Hangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	354,099	-	-

Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	Intercompany transactions			The percentage of consolidated total revenue or total assets (Note 4)
				General ledger account	Amount	Terms	
34	Guangzhou President Enterprises Co., Ltd.	Nanning President Enterprises Co., Ltd.	3	Sales	\$ 383,001	Closes its accounts 30 days after the end of each month	-
34	Guangzhou President Enterprises Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	3	Sales	303,220	Closes its accounts 30 days after the end of each month	-
34	Guangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	884,577	-	-
35	Nanchang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,399,393	-	-
36	Nanning President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	442,266	Closes its accounts 30 days after the end of each month	-
36	Nanning President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,357,323	-	-
37	Zhanjiang President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	350,141	Closes its accounts 30 days after the end of each month	-
37	Zhanjiang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	590,751	-	-
38	Shenyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	532,244	-	-
39	Changsha President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,244,622	-	-
40	Jinan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	947,975	Closes its accounts 30 days after the end of each month	1%
41	Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Sales	438,996	Closes its accounts 30 days after the end of each month	-
41	Wuhan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,588,846	-	-
42	Zhengzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	781,434	-	-
43	Chongqing President Enterprises Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	393,931	Closes its accounts 30 days after the end of each month	-
43	Chongqing President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	837,306	-	-
44	Beijing President Enterprises Drinks Co., Ltd.	Henan President Enterprises Co., Ltd.	3	Sales	372,009	Closes its accounts 30 days after the end of each month	-
45	Uni-President Enterprises (TianJin) Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	530,272	Closes its accounts 30 days after the end of each month	-
45	Uni-President Enterprises (TianJin) Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Accounts receivable	414,649	-	-
46	Akesu President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	3	Sales	375,283	Closes its accounts 30 days after the end of each month	-
46	Akesu President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	474,544	-	-
47	Xinjiang President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,512,249	-	-
48	Shaanxi President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	3	Sales	395,224	Closes its accounts 30 days after the end of each month	-
48	Shaanxi President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	508,460	-	-
49	Henan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	1,297,077	Closes its accounts 30 days after the end of each month	1%
49	Henan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	559,660	-	-
50	Hainan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	377,336	-	-
51	Ningxia President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	486,820	-	-
52	President (Kunshan) Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales	533,176	Closes its accounts 30 days after the end of each month	-
52	President (Kunshan) Trading Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	320,690	Closes its accounts 30 days after the end of each month	-
53	President (Shanghai) Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	437,262	-	-
54	Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	President Trading (Kunshan) Co., Ltd.	3	Sales	1,170,591	Closes its accounts 30 days after the end of each month	1%
55	Xuzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	340,915	-	-
56	Shanghai E & P Trading Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	673,683	45-day bill maturity	-

Intercompany transactions							The percentage of consolidated total revenue or total assets (Note 4)
Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	General ledger account	Amount	Terms	
56	Shanghai E & P Trading Co., Ltd.	Shijiazhuang President Enterprises Co., Ltd.	3	Sales	\$ 316,454	45-day bill maturity	-

(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 \$300 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 three-month period ended March 31, 2025

Table 7

Expressed in thousands of NTD

				Original investment amount		Holding status as of March 31, 2025					
Investor	Investee	Location	Main Businesses	Balance as at	Balance as at	Shares	Percentage	Book value	Net income	Investment	Note
				March 31, 2025	December 31, 2024		of		(loss) of the	Income (loss)	
							ownership		investee	recognized by	
Uni-President Enterprises Corp.	Cayman President Holdings Ltd.	Cayman Islands	Professional investments	\$ 1,692,813	\$ 1,692,813	56,136,000	100.00	\$ 78,467,170	\$ 2,035,624	\$ 2,061,516	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	14,047,124	106,048	102,328	Subsidiary
Uni-President Enterprises Corp.	Uni-President Express Corp.	Taiwan	Distribution center	8,000,000	8,000,000	800,000,000	100.00	7,504,723	(52,981)	44,992	Subsidiary
Uni-President Enterprises Corp.	Nanlien International Corp.	Taiwan	Importation and exportation business	525,889	525,889	99,999,184	100.00	3,115,689	316,516	323,317	Subsidiary
Uni-President Enterprises Corp.	Kai Nan Investment Co., Ltd.	Taiwan	Professional investments	2,425,000	2,425,000	186,144,187	100.00	2,238,060	(6,524)	937	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	1,273,390	50,425	50,425	Subsidiary
Uni-President Enterprises Corp.	Presco Netmarketing Inc.	Taiwan	Information services	65,000	65,000	6,500,000	100.00	825,607	135,464	135,324	Subsidiary
Uni-President Enterprises Corp.	Tone Sang Construction Corp.	Taiwan	Building Industry	2,030,000	2,030,000	134,020,000	100.00	518,226	(148,081)	(135,873)	Subsidiary
Uni-President Enterprises Corp.	Uni-President Vender Corp.	Taiwan	Retail and wholesale of soft drinks and food, etc.	186,000	186,000	15,000,000	100.00	305,944	(5,205)	(5,698)	Subsidiary
Uni-President Enterprises Corp.	Tung Ho Development Corp.	Taiwan	Entertainment business	4,374,000	4,374,000	143,913,500	89.95	636,203	(4,859)	(4,371)	Subsidiary
Uni-President Enterprises Corp.	Presicarre Corp.	Taiwan	Hypermarket and supermarket	25,858,140	25,858,140	521,138,744	70.00	33,311,747	270,488	83,082	Subsidiary
Uni-President Enterprises Corp.	President International Development Corp.	Taiwan	Professional investments	10,431,029	10,431,029	917,734,230	69.37	11,030,070	93,931	65,958	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	944,996	50,689	30,256	Subsidiary
Uni-President Enterprises Corp.	Tung Lo Development Co., Ltd.	Taiwan	Entertainment business	2,455,257	2,455,257	98,884,799	61.80	911,222	(184)	(114)	Subsidiary
Uni-President Enterprises Corp.	President Tokyo Corp.	Taiwan	Car rental	389,977	389,977	29,986,824	51.00	445,502	30,644	15,628	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	784,435	105,711	52,982	Subsidiary
Uni-President Enterprises Corp.	Ton-Yi Industrial Corp.	Taiwan	Manufacturing of tinplate	9,061,326	9,061,326	719,357,425	45.55	9,906,331	667,884	310,174	Subsidiary

Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of March 31, 2025					
				Balance as at March 31, 2025	Balance as at December 31, 2024	Shares	Percentage of ownership	Book value	Net income (loss) of the investee	Investment Income (loss) recognized by the Company	Note
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	\$ 21,770,273	\$ 2,895,603	\$ 1,320,205	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	4,839,083	228,487	92,457	Subsidiary
Uni-President Enterprises Corp.	Uni-Wonder Corporation	Taiwan	Coffee chain merchandise	2,190,804	2,190,804	14,255,116	40.00	3,216,099	195,485	61,056	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	2,796,840	308,561	118,804	—
Uni-President Enterprises Corp.	ScinoPharm Taiwan Ltd.	Taiwan	Research, manufacturing and sales of materials for medicine, etc.	3,881,044	3,881,044	299,968,639	37.94	5,817,609	46,023	15,806	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	1,484,600	172,555	58,611	—
Uni-President Enterprises Corp.	Kuang Chuan Diary Co., Ltd.	Taiwan	Manufacturing and sales of dairy products 、 soft drinks etc.	961,560	961,560	31,252,839	31.25	3,265,770	359,220	112,529	—
Uni-President Enterprises Corp.	PChome online Inc.	Taiwan	e-commerce	2,467,765	-	61,694,120	30.00	2,449,426	(147,729)	(21,964)	—
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	1,187,664	40,491	12,147	Subsidiary
Uni-President Enterprises Corp.	Uni-President Department Store Corp.	Taiwan	Operation of department store	600,000	600,000	12,000,000	30.00	305,297	54,935	16,480	Subsidiary
Uni-President Enterprises Corp.	President Securities Corp.	Taiwan	Securities trading	2,141,370	2,141,370	417,516,621	28.68	10,093,173	(67,237)	(19,283)	—
Uni-President Enterprises Corp.	President Transnet Corp.	Taiwan	Transprotation of goods	200,000	200,000	29,570,400	20.00	739,716	298,709	59,433	Subsidiary
Uni-President Enterprises Corp.	Uni-President Cold-Chain Corp.	Taiwan	Low temperature distribution center	34,200	34,200	14,311,658	20.00	552,123	120,516	24,103	Subsidiary
Uni-President Enterprises Corp.	Grand Bills Finance Corp.	Taiwan	Securities trading	690,997	690,997	78,209,035	14.46	1,272,180	93,245	13,485	—
Uni-President Enterprises Corp.	Prince Housing & Development Corp.	Taiwan	Commissioned to build house, commercial buildings and other	1,047,234	1,047,234	162,743,264	10.03	2,578,985	62,455	6,608	—
Uni-President Enterprises Corp.	President Nisshin Corp., etc.	Taiwan, etc.	Processing, manufacturing, and sales of oils and fats, etc.	1,598,348	1,598,348	88,392,889	-	1,460,437	234,362	88,274	—
Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	Cayman Islands	Professional investments	2,490,375	2,490,375	75,000,000	100.00	6,951,203	144,140	-	Subsidiary (Note 1)

Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of March 31, 2025				Investment	
				Balance as at March 31, 2025	Balance as at December 31, 2024	Shares	Percentage of ownership	Book value	Net income (loss) of the investee	Income (loss) recognized by the Company	Note
Cayman President Holdings Ltd.	Uni-President Assets Holdings Ltd.	Tortola, British Virgin Islands	Professional investments	\$ 946,343	\$ 946,343	3	100.00	\$ 891,622	(\$ 6,443)	-	Subsidiary (Note 1)
Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	Tortola, British Virgin Islands	Professional investments	680,703	680,703	3	100.00	569,826	13,379	-	Subsidiary (Note 1)
Cayman President Holdings Ltd.	Uni-President China Holdings Ltd.	Cayman Islands	Professional investments	20,705,792	20,705,792	3,044,508,000	70.49	45,156,029	2,722,097	-	Subsidiary (Note 1)
Cayman President Holdings Ltd.	Queen's Holdings (BVI) Ltd.	Tortola, British Virgin Islands	Professional investments	400,680	400,680	4,540	45.45	689,803	28,249	-	(Note 1)
Cayman President Holdings Ltd.	Yahoo! Taiwan Holdings Ltd. etc.	Hong Kong etc.	E-commerce services, etc.	1,002,200	1,002,200	93,232,854	-	268,411	(377,962)	-	Subsidiary (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	13,499,690	30,281	-	Subsidiary (Note 1)
Kai Yu Investment Co., Ltd.	TTET Union Corp.	Taiwan	Soybean crushing and manufacture of vegetable oil	644,738	644,738	15,425,730	9.64	952,555	308,561	-	(Note 1)
Kai Yu Investment Co., Ltd.	Woongjin Foods Co., Ltd.	Korea	Manufacturing of food	474,840	474,840	5,735,812	8.73	636,872	(11,077)	-	Subsidiary (Note 1)
Kai Yu Investment Co., Ltd.	President International Development Corp.	Taiwan	Professional investments	471,870	471,870	44,100,000	3.33	533,156	93,931	-	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	364,938	667,884	-	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	385,564	2,895,603	-	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	209,415	21,658,007	-	494,066	756,523	-	Subsidiary (Note 1)
Kai Nan Investment Co., Ltd.	Kai Ya Food Co., Ltd.	Taiwan	Manufacturing of food	1,550,380	1,550,380	59,390,000	100.00	1,666,416	3,125	-	Subsidiary (Note 1)
Kai Nan Investment Co., Ltd.	President Securities Corp.	Taiwan	Securities trading	601,180	601,180	42,253,212	2.90	1,024,992	(67,237)	-	(Note 1)
Kai Nan Investment Co., Ltd.	Woongjin Foods Co., Ltd.	Korea etc.	Manufacturing of food, etc.	464,815	464,815	15,921,061	-	419,913	34,945	-	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	552,210	120,516	-	Subsidiary (Note 1)
Nanlien International Corp.	Link Pro Corporation, etc.	Taiwan, etc.	Retail and wholesale, etc.	1,455,718	1,455,718	95,652,040	-	1,865,316	237,445	-	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	9,647,143	85,618	-	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	645,296	1,010	-	Subsidiary (Note 1)
President International Development Corp.	Ton Yu Investment Inc.	Taiwan	Professional investments	750,000	750,000	45,460,000	100.00	558,449	598	-	Subsidiary (Note 1)

				Original investment amount		Holding status as of March 31, 2025			Investment		
Investor	Investee	Location	Main Businesses	Balance as at	Balance as at	Shares	Percentage	Book value	Net income	Income (loss)	Note
				March 31, 2025	December 31, 2024		of ownership		(loss) of the investee	recognized by the Company	
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	\$ 4,839,163	\$ 228,487	-	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	563,176	(184)	-	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	791,775	40,491	-	Subsidiary (Note 1) (Note 2)
President International Development Corp.	ScinoPharm Taiwan Ltd.	Taiwan	Research, manufacturing and sales of materials for medicine, etc.	246,334	246,334	28,673,421	3.63	456,153	46,023	-	Subsidiary (Note 1) (Note 3)
President International Development Corp.	Prince Housing & Development Corp.	Taiwan	Commissioned to build house, commercial	663,339	663,339	54,478,000	3.36	723,894	62,455	-	(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	-	235,335	(6,925)	-	(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	19,308,127	354,878	-	Subsidiary (Note 1)
Ton-Yi Industrial Corp.	Tovecan Corp.	Vietnam	Production and sales of metal cans	43,740	43,740	-	51.00	49,439	(1,866)	-	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	31,236,157	303,194	-	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	2,797,475	150,749	-	Subsidiary (Note 1)
President Chain Store Corp.	Wisdom Distribution Services Corp.	Taiwan	Publication, e-commerce distribution and warehouse	50,000	50,000	73,100,000	100.00	1,734,588	86,134	-	Subsidiary (Note 1)
President Chain Store Corp.	Icash Corporation	Taiwan	Operation of electronic tickets and electronic related business	900,000	900,000	70,000,000	100.00	498,684	(11,524)	-	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	688,195	21,485	-	Subsidiary (Note 1)
President Chain Store Corp.	Qware Systems & Services Corp.	Taiwan	Information services	332,482	332,482	24,382,921	86.76	472,938	32,280	-	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	595,084	18,081	-	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	874,805	55,106	-	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	778,543	65,399	-	Subsidiary (Note 1)
President Chain Store Corp.	President Transnet Corp.	Taiwan	Transprotation of goods	711,576	711,576	103,496,399	70.00	2,612,616	298,709	-	Subsidiary (Note 1)

				Original investment amount		Holding status as of March 31, 2025					
Investor	Investee	Location	Main Businesses	Balance as at March 31, 2025	Balance as at December 31, 2024	Shares	Percentage of ownership	Book value	Net income (loss) of the investee	Investment	Note
										Income (loss) recognized by the Company	
President Chain Store Corp.	Uni-President Department Store Corp.	Taiwan	Operation of department store	\$ 840,000	\$ 840,000	27,999,999	70.00	\$ 712,361	\$ 54,935	-	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	4,832,139	195,485	-	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	1,669,254	120,516	-	Subsidiary (Note 1)
President Chain Store Corp.	Presicarre Corp.	Taiwan	Hypermarket and supermarket	12,554,991	12,554,991	223,343,556	30.00	10,055,646	270,488	-	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	791,776	40,491	-	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	2,442,758	228,487	-	Subsidiary (Note 1)
President Chain Store Corp.	President International Development Corp.	Taiwan	Professional investments	500,000	500,000	44,100,000	3.33	540,155	93,931	-	Subsidiary (Note 1)
President Chain Store Corp.	Books.com. Co., Ltd.etc.	Taiwan, etc.	Retail business without shop, etc.	4,398,834	4,398,834	161,728,577	-	1,310,902	93,280	-	(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	1,553,741	(12,422)	-	Subsidiary (Note 1)
ScinoPharm Taiwan Ltd.	SPT International, Ltd.	Tortola, British Virgin Islands	General investments	3,614,585	3,614,585	118,524,644	100.00	1,545,882	(27,628)	-	Subsidiary (Note 1)
ScinoPharm Taiwan Ltd.	ScinoPharm Singapore Pte. Ltd.	Singapore	General investments	-	-	2	100.00	243	23	-	Subsidiary (Note 1)
Presicarre Corp.	Uni-President Wellbeing Life Corp.	Taiwan	Supermarket	3,980,902	3,980,902	10,000,000	100.00	2,442,270	(78,048)	-	Subsidiary (Note 1)
Presicarre Corp.	Chang Yang Development Co., Ltd., etc.	Taiwan	Small retail space for rent	572,703	572,703	73,177,500	50.00	1,046,196	48,262	-	Subsidiary (Note 1)
Presicarre Corp.	Uni-Prosperity Insurance Broker Co., Ltd., etc.	Taiwan	Insurance broker, etc.	413,346	413,346	3,050,000	-	1,142	1,008	-	Subsidiary (Note 1)
Kai Yu (BVI) Investment Co., Ltd.	Uni-President (Korea) Co., Ltd.	Korea	Wholesale	28,041	28,041	198,000	100.00	13,227	(418)	-	Subsidiary (Note 1)
Kai Yu (BVI) Investment Co., Ltd.	Woongjin Foods Co., Ltd.	Korea	Manufacturing of food	6,922,582	6,922,582	45,160,523	68.74	5,330,393	(11,077)	-	Subsidiary (Note 1)
Kai Yu (BVI) Investment Co., Ltd.	Uni-President China Holdings Ltd.	Cayman Islands	Professional investments	2,410,291	2,410,291	83,400,000	1.93	2,375,350	2,722,097	-	Subsidiary (Note 1)
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Vietnam) Co., Ltd.	Vietnam	Manufacturing and sales of food, feed and flour	3,277,256	3,277,256	-	100.00	4,771,403	124,111	-	Subsidiary (Note 1)
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Philippines) Corp.	Philippines	Manufacturing and sales of food	1,411,772	1,411,772	60,000,000	100.00	958,794	11,440	-	Subsidiary (Note 1)
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Thailand) Ltd.	Thailand	Manufacturing and sales of food	941,747	941,747	183,000,000	100.00	958,344	7,011	-	Subsidiary (Note 1)

				Original investment amount		Holding status as of March 31, 2025				Investment	
Investor	Investee	Location	Main Businesses	Balance as at	Balance as at	Shares	Percentage	Book value	Net income	Income (loss)	Note
				March 31, 2025	December 31, 2024		of ownership		(loss) of the investee	recognized by the Company	
Uni-President Southeast Asia Holdings Ltd.	PT. Uni President Indonesia, etc.	Indonesia etc.	Importation and exportation business, etc.	\$ 23,813	\$ 23,813	740,200	-	\$ 6,019	(\$ 2,049)	-	Subsidiary (Note 1)
Uni-President Enterprises China Holdings Ltd.	Uni-President Asia Holdings Ltd.	Cayman Islands	Professional investments	37,416,643	36,825,451	95,118,000,000	100.00	62,725,470	2,737,447	-	Subsidiary (Note 1)
Uni-President Asia Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	Hong Kong	Professional investments	43,194,828	42,603,635	5,283,835,600	100.00	63,511,239	2,735,821	-	Subsidiary (Note 1)
Uni-President Asia Holdings Ltd.	Champ Green Capital Ltd. etc.	Hong Kong etc.	Professional investments etc.	142,848	142,848	1,811,920	-	197,798	1,380	-	Subsidiary (Note 1)
President (B.V.I.) International Investment Holdings Ltd.	Uni-President China Holdings Ltd.	Cayman Islands	General investments, etc.	689,828	689,828	22,528,983	0.52	663,394	2,722,097	-	Subsidiary (Note 1)
President (B.V.I.) International Investment Holdings Ltd.	President Life Sciences Cayman Co., Ltd., etc.	Cayman Islands etc.	General investments etc.	163,014	163,014	12,953,378	-	4,114	(48)	-	Subsidiary (Note 1)
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Ton Yi Holdings Ltd.	Cayman Islands	General investments	7,637,150	7,637,150	230,000,000	100.00	14,100,735	417,744	-	Subsidiary (Note 1)
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Jiangsu Ton Yi Industrial Holdings Ltd.	Cayman Islands	General investments	1,192,152	1,192,152	5,000	100.00	1,830,532	(10,581)	-	Subsidiary (Note 1)
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Fujian Ton Yi Industrial Holdings Ltd.	Cayman Islands	General investments	2,127,181	2,127,181	8,727	100.00	1,652,988	(46,208)	-	Subsidiary (Note 1)
Cayman Ton Yi Holdings Ltd.	Cayman Ton Yi (China) Holdings Ltd.	Cayman Islands	General investments	7,637,150	7,637,150	230,000,000	100.00	14,100,735	417,744	-	Subsidiary (Note 1)
President Chain Store (BVI) Holdings Ltd.	President Chain Store Hong Kong Holdings Ltd.	Hong Kong	Professional investments	6,080,065	6,080,065	161,953,354	100.00	3,454,468	(161,355)	-	Subsidiary (Note 1)
President Chain Store (BVI) Holdings Ltd.	President Chain Store (Labuan) Holdings Ltd.	Malaysia	Professional investments	2,376,130	2,376,130	71,559,390	100.00	3,394,306	192,615	-	Subsidiary (Note 1)
President Chain Store (Labuan) Holdings Ltd.	Philippine Seven Corp.	Philippines	Convenience stores	2,375,199	2,375,199	836,935,294	55.32	3,154,470	340,657	-	Subsidiary (Note 1)
Woongjin Foods Co., Ltd., etc.	Daeyoung Foods Co., Ltd., etc.	Korea etc.	Manufacturing of food and soft drinks, etc.	6,031,949	5,808,632	247,725,325	-	4,768,397	1,146,868	-	(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 \$439,875, were pledged for loan.

(Note 3) In which, 20,000 thousand shares, equaling \$318,171, were pledged for loan.

(Note 4) In which, 30,000 thousand shares, equaling \$398,635, 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 1:33.21, CNY:NTD 1:4.576, HKD:NTD 1:4.268, and KRW:NTD 1:0.02254.

Profit and loss are translated using the average exchange rates for the period ended March 31, 2025 as follows: USD:NTD 1:32.90, CNY:NTD 1:4.522, HKD:NTD 1:4.228, and KRW:NTD 1:0.02265.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Information on investments in Mainland China - Basic information

For the three-month period ended March 31, 2025

Table 8

Expressed in thousands of NTD

Investee in Mainland China	Main Businesses	Paid-in capital	Investment Method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the period ended March 31, 2025		Accumulated amount of remittance from Taiwan as of March 31, 2025	Net income (loss) of the investee	Percentage of ownership held by the Company (direct or indirect) (Note 23)	Investment income (loss) recognized by the Company	Book value of investments as of March 31, 2025	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2025		Note
					Remitted to Mainland China	Remitted back to Taiwan								
Uni-President Enterprises (China) Investment Corp.	Professional investments	\$ 37,580,423	(Note 1)	\$ -	\$ -	\$ -	\$ -	\$ 2,796,552	72.78	\$ 2,035,330	\$ 44,896,545	\$ 5,797,893		(Note 22)
Kunshan President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	3,187,680	(Note 2)	1,696,626	-	-	1,696,626	499,174	72.78	363,299	4,760,726	-		(Note 22)
Guangzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	2,490,375	(Note 2)	1,270,344	-	-	1,270,344	434,444	72.78	316,188	3,201,373	-		(Note 22)
Wuhan President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	1,979,018	(Note 2)	957,151	-	-	957,151	258,857	72.78	188,396	2,426,758	-		(Note 22)
Uni-President (Shanghai) Pearly Century Co., Ltd.	Leases	274,539	(Note 2)	-	-	-	-	45,940	72.78	33,435	1,897,298	-		(Note 22)
Chengdu President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	2,158,325	(Note 2)	1,352,889	-	-	1,352,889	76,882	72.78	55,954	2,368,413	-		(Note 22)
Hefei President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,992,300	(Note 2)	1,317,625	-	-	1,317,625	84,250	72.78	61,317	1,750,206	-		(Note 22)
Zhengzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,228,585	(Note 2)	610,059	-	-	610,059	213,627	72.78	155,478	1,508,246	-		(Note 22)
Nanchang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,461,020	(Note 2)	767,925	-	-	767,925	88,832	72.78	64,652	1,371,534	-		(Note 22)
Uni-President Enterprises (Shanghai) Co., Ltd.	Instant noodles, soft drinks, food	1,328,200	(Note 2)	287,896	-	-	287,896	242	72.78	176	1,171,268	-		(Note 22)
Henan President Enterprises Co. Ltd.	Instant noodles, soft drinks, food	1,431,136	(Note 2)	773,004	-	-	773,004	135,167	72.78	98,374	1,553,733	-		(Note 22)
Xinjiang President Enterprises Food Co., Ltd.	Tomato products, instant noodles, soft drinks, food	1,245,188	(Note 2)	703,442	-	-	703,442	66,711	72.78	48,552	1,140,347	-		(Note 22)
Shaanxi President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,660,250	(Note 2)	859,058	-	-	859,058	36,359	72.78	26,462	1,085,325	-		(Note 22)
Hangzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	2,822,425	(Note 2)	417,080	-	-	417,080	64,718	72.78	47,101	1,947,435	-		(Note 22)
Kunming President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	996,150	(Note 2)	488,047	-	-	488,047	18,723	72.78	13,626	680,530	-		(Note 22)
Changsha President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	996,150	(Note 2)	407,991	-	-	407,991	251,249	72.78	182,859	1,155,448	-		(Note 22)
Jinan President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	996,150	(Note 2)	390,685	-	-	390,685	90,598	72.78	65,937	1,019,169	-		(Note 22)

Investee in Mainland China	Main Businesses	Paid-in capital	Investment Method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the period ended March 31, 2025		Accumulated amount of remittance from Taiwan as of March 31, 2025	Net income (loss) of the investee	Percentage of ownership held by the Company (direct or indirect) (Note 23)	Investment income (loss) recognized by the Company	Book value of investments as of March 31, 2025	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2025	Note	
					Taiwan to Mainland China	Remitted to Mainland China								Remitted back to Taiwan
Chongqing President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	\$ 1,115,688	(Note 2)	\$ 204,980	\$ -	\$ -	\$ 204,980	\$ 81,048	72.78	\$ 58,986	\$ 923,473	\$ -	(Note 22)	
Uni-President Shanghai Managment Consulting Co., Ltd.	Enterprises Management Consulting	91,513	(Note 2)	-	-	-	-	398,875	72.78	290,301	1,474,192	-	(Note 22)	
Taizhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	996,150	(Note 2)	183,018	-	-	183,018	37,347	72.78	27,181	796,670	-	(Note 22)	
Nanning President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	996,150	(Note 2)	407,991	-	-	407,991	179,012	72.78	130,285	1,127,714	-	(Note 22)	
Jiangsu President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	996,150	(Note 2)	491,530	-	-	491,530	73,737	72.78	53,666	699,830	-	(Note 22)	
Xuzhou President Enterprises Co. Ltd.	Instant noodles, soft drinks, food	1,095,765	(Note 2)	582,668	-	-	582,668	40,256	72.78	29,298	593,817	-	(Note 22)	
Fuzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	664,100	(Note 2)	244,024	-	-	244,024	109,831	72.78	79,935	837,518	-	(Note 22)	
Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Instant noodles, soft drinks, food	2,656,400	(Note 2)	819,217	-	-	819,217	21,329	72.78	15,523	1,866,848	-	(Note 22)	
Shanxi President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	996,150	(Note 2)	386,202	-	-	386,202	22,357	72.78	16,272 (	3,011)	-	(Note 22)	
Zhanjiang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	830,125	(Note 2)	377,488	-	-	377,488	21,278	72.78	15,486	614,886	-	(Note 22)	
President Enterprises (Inner Mongolia) Co., Ltd.	Instant noodles, soft drinks, food	996,150	(Note 2)	491,530	-	-	491,530 (	34,858)	72.78 (	25,369) (	43,608)	-	(Note 22)	
Shijiazhuang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,162,175	(Note 2)	386,577	-	-	386,577	10,173	72.78	7,404	709,941	-	(Note 22)	
Beijing President Enterprises Drinks Co., Ltd.	Instant noodles, soft drinks, food	1,756,545	(Note 2)	414,840	-	-	414,840	218,577	72.78	159,081	204,126	-	(Note 22)	
Akesu President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	664,100	(Note 2)	260,457	-	-	260,457	45,683	72.78	33,248	518,330	-	(Note 22)	
Guiyang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	996,150	(Note 2)	494,519	-	-	494,519	49,702	72.78	36,173	703,317	-	(Note 22)	
Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Manufacturing and sales of mineral water	823,616	(Note 2)	-	-	-	-	10,413	72.78	7,579	683,633	-	(Note 22)	
Yantai Tongli Beverage Industries Co., Ltd.	Soft drinks	457,565	(Note 2)	-	-	-	- (	55)	72.78 (	40)	235,307	-	(Note 22)	
Hainan President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	730,510	(Note 2)	272,658	-	-	272,658	17,056	72.78	12,414	544,390	-	(Note 22)	
Ningxia President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	531,280	(Note 2)	163,843	-	-	163,843	1,975	72.78	1,437	341,003	-	(Note 22)	
Baiyin President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	664,100	(Note 2)	260,457	-	-	260,457	1,908	72.78	1,388 (	268,595)	-	(Note 22)	

Investee in Mainland China	Main Businesses	Paid-in capital	Investment Method	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the period ended					Percentage of ownership held by the Company (direct or indirect) (Note 23)	Investment income (loss) recognized by the Company	Book value of investments as of March 31, 2025	Accumulated amount of investment income remitted back to Taiwan as of		Note
				Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2024	March 31, 2025		Accumulated amount of remittance from Taiwan as of March 31, 2025	Net income (loss) of the investee				as of March 31, 2025	as of March 31, 2025	
					Remitted to Mainland China	Remitted back to Taiwan								
Shenyang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	\$ 1,324,880	(Note 2)	\$ 578,852	\$ -	\$ -	\$ 578,852	\$ 15,184	72.78	\$ 11,051	\$ 443,384	\$ -	(Note 22)	
Uni-President Enterprises (Hutubi) Tomato Products Technology Co., Ltd.	Tomato products	996,150	(Note 2)	491,530	-	-	491,530	13,460	72.78	9,796	539,321	-	(Note 22)	
Uni-President Enterprises (TianJin) Co., Ltd.	Instant noodles, soft drinks, food	1,328,200	(Note 2)	234,062	421,312	-	655,374	16,321	72.78	11,879	1,183,761	-	(Note 22)	
President Enterprises (Kunshan) Real Estate Development Co., Ltd.	Leases	274,539	(Note 2)	-	-	-	-	610	72.78	444	201,932	-	(Note 22)	
Changchun President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	664,100	(Note 2)	122,012	-	-	122,012	11,585	72.78	8,431	109,835	-	(Note 22)	
Champ Green (Shanghai) Consulting Co., Ltd.	Enterprises Management Consulting	4,981	(Note 3)	3,660	-	-	3,660	999	72.78	727	105,295	-	(Note 22)	
Bama President Mineral Water Co., Ltd.	Manufacturing and sales of mineral water	137,801	(Note 2)	-	-	-	- (	5,432)	72.78 (	3,953) (	59,492)	-	(Note 22)	
Wuxue Uni Mineral Water Co., Ltd.	Manufacturing and sales of mineral water	159,384	(Note 2)	29,283	-	-	29,283 (	4,303)	72.78 (	3,132)	77,049	-	(Note 22)	
President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Wholesale and retail	31,545	(Note 1)	23,182	-	-	23,182	23,321	72.78	16,973	116,556	-	(Note 22)	
Uni-President Enterprises (Kunshan) Food Technology Co., Ltd.	Design and research of food packaging products	39,846	(Note 2)	2,293	-	-	2,293	144	72.78	105	57,362	-	(Note 22)	
President (Shanghai) Trading Co., Ltd.	Wholesale and retail	285,563	(Note 2)	195,219	-	-	195,219	19,339	72.78	14,075	308,929	-	(Note 22)	
Uni-President (Chengdu) The Skillful Noodle Restaurant Dining Culture Co., Ltd.	Catering services	4,576	(Note 2)	-	-	-	- (	1)	72.78	-	3,191	-	(Note 22)	
Harbin President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	969,586	(Note 2)	387,079	-	-	387,079 (	33,491)	72.78 (	24,375) (	509,393)	-	(Note 22)	
President Trading (Kunshan) Co., Ltd.	Wholesale and retail	332,050	(Note 2)	236,054	-	-	236,054	31,472	72.78	22,905 (	78,463)	-	(Note 22)	
Guilin Ziquan Beverage Industries Co. ,Ltd.	Instant noodles, soft drinks, food	632,887	(Note 2)	-	-	-	-	36,511	30.57	-	178,184	-	(Note 23)	
Yichang Ziquan Beverage Industries Co., Ltd.	Instant noodles, soft drinks, food	630,895	(Note 2)	81,922	-	-	81,922	12,737	25.47	-	136,251	-	(Note 23)	
Zhongshan President Enterprises Co., Ltd.	Manufacturing and sales of marine products, livestock, pet foods	644,177	(Note 5)	726,990	-	-	726,990	6,494	100.00	6,494	988,041	1,886,710	(Note 23)	
Qingdao President Feed & Livestock Co., Ltd.	Manufacturing and sales of marine products, livestock, pet foods	498,075	(Note 5)	305,977	-	-	305,977	1,720	100.00	1,720	428,617	-	(Note 23)	

Investee in Mainland China	Main Businesses	Paid-in capital	Investment Method	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the period ended March 31, 2025					Percentage of ownership held by the Company (direct or indirect) (Note 23)	Investment income (loss) recognized by the Company	Book value of investments as of March 31, 2025	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2025		Note	
				Taiwan to Mainland China as of January 1, 2024	Remitted to Mainland China		Remitted back to Taiwan	Accumulated amount of remittance from Taiwan as of March 31, 2025				Net income (loss) of the investee	March 31, 2025		March 31, 2025
Shanghai Songjiang President Enterprises Co., Ltd.	Storage service	\$ 630,895	(Note 5)	\$ 554,602	\$ -	\$ -	\$ 554,602	\$ 2,957	100.00	\$ 2,957	\$ 356,010	\$ -	(Note 23)		
Tianjin President Enterprises Food Co., Ltd.	Flour	448,413	(Note 5)	414,471	-	-	414,471	1,444	100.00	1,444	91,441	-	(Note 23)		
Changjiagang President Nisshin Food Co., Ltd.	Manufacturing and sales of fats, feed, flour	564,485	(Note 4)	420,547	-	-	420,547	35,101	70.00	24,571	650,069	753,289	(Note 23)		
President Kikkoman Zhenji Foods Co., Ltd.	Soy sauce and flavoring	1,372,694	(Note 4)	711,419	-	-	711,419	16,258	50.00	8,129	738,477	175,541	(Note 23)		
Zhangzhou President Biotech Co., Ltd	Manufacturing and sales of marine products, livestock, pet foods	869,373	(Note 6)	919,373	-	-	919,373	(32,357)	100.00	(32,357)	748,673	-	(Note 23)		
Ton Yi (China) Investment Co., Ltd.	General investments	7,637,150	(Note 7)	996,150	-	-	996,150	417,744	47.22	197,259	6,658,336	2,614,075	(Note 22)		
Taizhou Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and soft drinks filling OEM	996,150	(Note 8)	996,150	-	-	996,150	98,578	47.22	46,549	928,022	-	(Note 22)		
Zhangzhou Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and soft drinks filling OEM	996,150	(Note 8)	996,150	-	-	996,150	65,234	47.22	30,803	1,060,602	-	(Note 22)		
Kunshan Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and soft drinks filling OEM	996,150	(Note 8)	-	-	-	-	24,824	47.22	11,722	559,232	-	(Note 23)		
Sichuan Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and soft drinks filling OEM	996,150	(Note 8)	-	-	-	-	33,778	47.22	15,950	663,001	-	(Note 23)		
Huizhou Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and soft drinks filling OEM	996,150	(Note 8)	199,230	-	-	199,230	75,253	47.22	35,534	837,441	-	(Note 23)		
Chengdu Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and soft drinks filling OEM	996,150	(Note 8)	381,858	-	-	381,858	76,855	47.22	36,291	797,961	-	(Note 22)		
Beijing Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and soft drinks filling OEM	996,150	(Note 8)	-	-	-	(-	2,891)	47.22	(1,365)	512,825	-	(Note 23)		
Zhanjiang Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and soft drinks filling OEM	664,100	(Note 8)	-	-	-	-	29,867	47.22	14,103	492,318	-	(Note 23)		
Tian Jin Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and soft drinks filling OEM	664,100	(Note 8)	-	-	-	-	13,020	47.22	6,148	232,475	-	(Note 23)		

Investee in Mainland China	Main Businesses	Paid-in capital	Investment Method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the period ended March 31, 2025		Accumulated amount of remittance from Taiwan as of March 31, 2025	Net income (loss) of the investee	Percentage of ownership held by the Company (direct or indirect) (Note 23)	Investment income (loss) recognized by the Company	Book value of investments as of March 31, 2025	Accumulated amount of investment income remitted back to Taiwan as of March 31, 2025	Note
					Remitted to Mainland China	Remitted back to Taiwan							
Wuxi Ton Yi Industrial Packing Co., Ltd.	Manufacturing and sales of plastic packaging and soft drinks filling OEM	\$ 896,535	(Note 9)	\$ 232,435	\$ -	\$ -	\$ 232,435	(\$ 12,774)	47.22	(\$ 5,808)	\$ 414,463	\$ -	(Note 23)
Chengdu Ton Yi Industrial Packing Co., Ltd.	Sales of tin cans	249,038	(Note 9)	249,038	-	-	249,038	3,541	47.22	1,672	226,417	-	(Note 23)
Changsha Ton Yi Industrial Co., Ltd.	Sales of tin cans	232,435	(Note 9)	-	-	-	-	2,683	47.22	1,267	171,989	-	(Note 23)
Fujian Ton Yi Tinplate Co., Ltd.	Manufacturing and sales of tinplates	2,872,233	(Note 10)	1,771,387	-	-	1,771,387	(53,232)	40.99	(21,819)	780,541	-	(Note 22)
Jiangsu Ton Yi Tinplate Co., Ltd.	Sales of tinplates	1,328,200	(Note 11)	921,439	-	-	921,439	(12,771)	39.13	(4,996)	864,377	-	(Note 23)
Wuxi Tonyi Daiwa Industrial Co., Ltd.	Manufacturing and sales of new bottle can	1,328,200	(Note 12)	-	-	-	-	(8,318)	31.40	(2,612)	252,053	-	(Note 23)
Zhejiang Uni-Champion Logistics Development Co., Ltd.	Logistics	183,026	(Note 13)	184,106	-	-	184,106	(16,366)	56.64	(9,270)	89,553	28,302	(Note 23)
Shanghai President Logistic Co., Ltd.	Logistics	66,410	(Note 14)	66,410	-	-	66,410	(25,540)	45.80	(11,697)	275,779	-	(Note 23)
President Chain Store (Taizhou) Ltd.	Logistics	274,539	(Note 14)	274,539	-	-	274,539	(2,275)	45.80	(1,042)	227,428	-	(Note 23)
President Chain Store (Shanghai) Ltd.	Operations of chain stores	4,118,085	(Note 14)	4,118,085	-	-	4,118,085	(81,078)	45.80	(37,217)	350,712	-	(Note 22)
President Chain Store (Zhejiang) Ltd.	Operations of chain stores	1,558,585	(Note 14)	1,558,585	-	-	1,558,585	(57,600)	45.80	(26,513)	139,851	-	(Note 23)
Beauty Wonder (Zhejiang) Trading Co., Ltd.	Cosmeceutical retail	274,539	(Note 14)	274,539	-	-	274,539	(8,762)	45.80	(4,013)	3,679	-	(Note 23)
President Cosmed Chain Store (Shen Zhen) Co, Ltd.	Merchandise wholesale and retail	457,565	(Note 15)	312,701	-	-	312,701	2,252	45.80	1,031	42,307	-	(Note 23)
President (Sanghai) Health Product Trading Company Ltd.	Wholesale of medicines and medical appliances	407,952	(Note 16)	407,952	-	-	407,952	10,859	33.77	3,668	39,338	61,882	(Note 23)
President Logistics Shangdong Co., Ltd.	Logistics	228,783	(Note 17)	228,783	-	-	228,783	(8,589)	45.80	(4,238)	98,036	-	(Note 23)
Uni-Capital Marketing Consultant Corp.	Management consultanting	13,727	(Note 20)	13,727	-	-	13,727	289	45.80	132	5,721	-	(Note 23)
SciAnda (Changshu) Pharmaceuticals, Ltd.	Manufacturing of API and intermediates and consultation service of biotechnology research and development	3,868,383	(Note 18)	3,859,232	-	-	3,859,232	(27,949)	46.54	(13,007)	749,371	-	(Note 22)
SciAnda Shanghai Biochemical Technology, Ltd.	Agency and sales of API and intermediates, etc.	39,846	(Note 18)	39,846	-	-	39,846	289	46.54	135	10,168	-	(Note 23)
Tait (Shanghai) Trading Co., Ltd.	Sales of food and soft drinks etc.	9,962	(Note 19)	9,962	-	-	9,962	680	65.40	640	1,059	-	(Note 22)
China F&B Venture Investments, etc.	Manufacturing and sales etc.	5,249,586	(Note 21)	326,174	-	-	326,174	406,513	-	96,159	3,348,887	-	(Note 23)

Company name	Accumulated amount of remittance from Taiwan to Mainland China as of March 31, 2025	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 24)
Uni-President Enterprises Corp.	\$ 26,945,463	\$ 39,753,555	\$ 132,221,923
Ton-Yi Industrial Corp.	6,743,837	13,497,407	13,647,194
President Chain Store Corp.	5,118,153	12,697,830	33,548,329
ScinoPharm Taiwan, Ltd.	3,939,724	3,939,724	6,411,037
Tait Marketing & Distribution Co., Ltd.	169,877	173,197	771,976
Kai Yu Investment Co., Ltd.	1,123,982	1,187,922	8,840,393
President Packaging Industrial Corp.	122,859	122,859	871,507
President Pharmaceutical Corp.	407,952	407,952	504,268
Uni-President Cold-Chain Corp.	98,533	98,533	1,656,981
Ren-Hui Investment Corp.	57,222	57,222	80,000
Capital Marketing Consultant Corp.	13,727	13,727	83,234
Nanlien International Corp.	20,687	20,687	1,846,364

- (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 the unaudited financial statements prepared by each investee company for the same period.
- (Note 24) The percentage of ownership held by the Company is the comprehensive percentage of ownership held by the Group.
- (Note 25) The ceiling amount is 60% of consolidated net worth or net worth (higher).
- (Note 26) Foreign currencies were translated into New Taiwan Dollars.
- Ending investment balance are translated using the exchange rate as of report date as follows: USD: NTD 1:33.21; CNY: NTD 1:4.576.
- Investment gains or losses are translated using the average rates for the period ended March 31, 2025 as follows: USD: NTD 1:32.90; CNY: NTD 1:4.522.