

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

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

DECEMBER 31, 2024 AND 2023

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

UNI-PRESIDENT ENTERPRISES CORP.
DECEMBER 31, 2024 AND 2023 CONSOLIDATED FINANCIAL STATEMENTS
AND INDEPENDENT AUDITORS' REPORT
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UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
Declaration of Consolidated Financial Statements of Affiliated Enterprises

For the year ended December 31, 2024, pursuant to Criteria Governing Preparation of Affiliation Reports, Consolidated Business Reports and Consolidated Financial Statements of Affiliated Enterprises, the companies that are required to be included in the consolidated financial statements of affiliates, are the same as those required to be included in the consolidated financial statements under International Financial Reporting Standards 10, “Consolidated Financial Statements” . Relevant information that should be disclosed in the consolidated financial statements of affiliates has all been disclosed in the consolidated financial statements of parent and subsidiary companies. As a result, Uni-President Enterprises Corp. and subsidiaries are not required to prepare consolidated financial statements of affiliates.

Hereby declare,

UNI-PRESIDENT ENTERPRISES CORP.

March 6, 2025

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of Uni-President Enterprises Corp.

Opinion

We have audited the accompanying consolidated balance sheets of Uni-President Enterprises Corp. and its subsidiaries (the “Group”) as of December 31, 2024 and 2023, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, based on our audits and the reports of other auditors (please refer to the *Other matter* section), the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2024 and 2023, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission.

Basis for opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the *Auditors' responsibilities for the audit of the consolidated financial statements* section of our report. We are independent of the Group in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Based on our audits and reports of other auditors, we believe that

the audit evidence we have obtained and the reports of other auditors is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Group's 2024 consolidated financial statements. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matters for the Group's 2024 consolidated financial statements are stated as follows:

Appropriateness of cut-off on sales revenue recognition in Mainland China

Description

Please refer to Notes 4(34) and 6(25) to the consolidated financial statements for the accounting policy on operating revenue and the details of revenue items relating to this key audit matter.

The Group is engaged in large volume of revenue transactions generated from sales to a large number of customers, including direct customers and distributors in many different areas in Mainland China. As such, it needs more time for delivery and customer acceptance, which involves complicated judgements in determining the timing of the transferring the control of ownership of goods to customers. As a result, we considered the appropriateness of cut-off on sales revenue recognition in Mainland China as one of the key audit matters of our 2024 annual audit.

How our audit addressed the matter

Our key audit procedures performed in respect of the above key audit matter included the following:

1. We understood, evaluated, and validated management's controls in respect of the Group's sales transactions. In addition, we understood and tested the general control environment of the Group's information technology systems and the automatic controls related to sales of goods and revenue recognition.
2. We conducted testing of revenue records using sampling techniques, by examining the relevant supporting documents including customer orders, goods delivery notes and customer's receipt notes. In addition, we confirmed customers' balances of accounts receivable and amounts of transactions on a sampling basis, by considering the nature of transactions and characteristics of those customers.
3. We tested sales transactions that took place in a specific period before and after the balance sheet date, by reconciling recognized revenue with the goods delivery notes and customers' receipt notes, to assess whether revenue was recognized in the appropriate reporting periods.

Completeness and accuracy of retail sales revenue

Description

Please refer to Notes 4(34) and 6(25) to the consolidated financial statements for the accounting policy on operating revenue and the details of revenue items relating to this key audit matter.

Retail sales revenue is recorded based on the point-of-sale (POS) terminals, which collect the information of item names of merchandise, quantity, sales price and total sales amount of each transaction using pre-established merchandise master file data (which contains information such as item names of merchandise, cost of purchase, retail price, combination sales promotions, etc.). After the daily closing process, each store manager uploads their sales information to the Enterprise Resource Planning ("ERP") system, which summarizes all sales and automatically generates journal entries. Each store manager also prepares a daily cash report, which summarizes amounts of sales and methods of collections (including cash, gift certificates, credit cards and electronic payment devices, etc.) and cash from daily sales is deposited to the bank.

As retail sales revenue comprises numerous small amount transactions and highly relies on the POS and ERP systems, the process of summarizing and recording sales revenue through these systems is important with regard to the completeness and accuracy of the retail sales revenue figures, and has therefore been identified as one of the key audit matters of our 2024 annual audit.

How our audit addressed the matter

Our key audit procedures performed in respect of the above key audit matter included the following:

1. We inspected and checked whether additions and changes to the merchandise master file data had been properly approved and supported by relevant documents;
2. We inspected and checked whether approved additions and changes to the merchandise master file data had been correctly entered in the merchandise master file;
3. We inspected and checked whether merchandise master file data had been periodically transferred to POS terminals in stores;
4. We inspected and checked whether sales information in POS terminals was automatically or manually transferred to the ERP system periodically and journal entries were automatically generated;
5. We inspected manual sales revenue journal entries and relevant documents;
6. We inspected daily cash reports and relevant documents;
7. We inspected cash deposit amounts recorded in daily cash reports and agreed them to bank remittance amounts.

Cost-to-retail ratio of retail inventory method

Description

Please refer to Notes 4(14) and 6(6) to the consolidated financial statements for the accounting policy on inventories and cost of goods sold and the details of inventory items relating to this key audit matter.

As retailing business involves various kinds of merchandise, the retail inventory method is used to estimate the ending balance of inventory and the cost of goods sold. The retail

inventory method applies a ratio of costs over retail prices of goods purchased (known as cost-to-retail ratio) to come out with an estimate of the ending balance of inventory and the cost of goods sold. The determination of the cost-to retail ratio relies highly on costs and retail prices information recorded in the accounting system and has therefore been identified as one of the key audit matters of our 2024 annual audit.

How our audit addressed the matter

Our key audit procedures performed in respect of the above key audit matter included the following:

1. We interviewed the management to understand the calculation process of the cost-to-retail ratio under the retail inventory method, and inspected whether it had been consistently applied in the comparative periods of the financial statements;
2. We inspected whether additions and changes to the merchandise master file data (including item names of merchandise, cost of inventory, retail price, combination sales promotions, etc.) had been properly approved and the data had been correctly entered in the merchandise master file;
3. We inspected whether the costs and retail prices of inventory purchased as per delivery receipts were in agreement with POS purchase records after acceptance of the inventory;
4. We inspected whether the POS records for costs and retail prices of inventory purchased were automatically or manually transferred to the ERP system completely.
5. We recalculated the cost-to-retail ratio to verify its accuracy.

Other matter – Reference to the audits of other auditors

We did not audit the financial statements of certain subsidiaries and investments accounted for under equity method which were audited by other auditors. Therefore, our opinion expressed herein, insofar as it relates to the amounts included in the financial statements and the information disclosed in Note 13 relative to these subsidiaries and associates, is based solely on the reports of the other auditors. Total assets of these subsidiaries and the balance of these investments amounted to \$39,320,950 thousand and \$35,535,897 thousand, constituting 5.54% and 5.34% of the related consolidated totals as

of December 31, 2024 and 2023, respectively, and total operating revenues amounted to \$59,823,066 thousand and \$54,414,075 thousand, constituting 9.10% and 9.36% of the related consolidated totals for the years then ended, respectively. Related share of profit and other comprehensive income of associates and joint ventures accounted for under equity method in the aforementioned companies amounted to \$559,498 thousand and \$498,558 thousand, constituting 1.39% and 1.77% of the consolidated total comprehensive income for the years then ended, respectively.

Other matter – Parent company only financial reports

We have audited and expressed an unqualified opinion with other matter paragraph on the parent company only financial statements of Uni-President Enterprises Corp. as of and for the years ended December 31, 2024 and 2023.

Responsibilities of management and those charged with governance for the consolidated financial statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including audit committee, are responsible for overseeing the Group's financial reporting process.

Auditors' responsibilities for the audit of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free for material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements. As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty

exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the consolidated financial statements (including the disclosures) and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Independent Accountants

Tien, Chung-Yu

Wu, Chien-Chih

PricewaterhouseCoopers, Taiwan
Republic of China
March 6, 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		Notes	December 31, 2024		December 31, 2023	
			AMOUNT	%	AMOUNT	%
Current assets						
1100	Cash and cash equivalents	6(1)	\$ 100,442,408	14	\$ 100,855,846	15
1110	Financial assets at fair value through profit or loss - current	6(2)	12,798,677	2	10,324,562	2
1136	Financial assets at amortized cost - current	6(3)	21,290,662	3	16,924,454	2
1140	Current contract assets	6(25)	29,397	-	-	-
1150	Notes receivable, net	6(4), 8 and 12	1,724,141	-	1,400,366	-
1160	Notes receivable - related parties	7	399	-	395	-
1170	Accounts receivable, net	6(4) and 12	19,973,534	3	18,384,888	3
1180	Accounts receivable - related parties	7	715,528	-	827,735	-
1200	Other receivables	6(5) and 12	8,329,294	1	6,812,594	1
1220	Current income tax assets	6(32)	236,640	-	265,230	-
130X	Inventories	6(6)	61,256,450	8	57,749,488	9
1410	Prepayments		5,969,123	1	6,265,912	1
1470	Other current assets	6(1) and 8	4,508,924	1	3,042,165	-
11XX	Total current assets		237,275,177	33	222,853,635	33
Non-current assets						
1510	Financial assets at fair value through profit or loss - non-current	6(2)	7,441,462	1	6,710,965	1
1517	Financial assets at fair value through other comprehensive income - non-current	6(7) and 8	4,299,033	1	5,234,693	1
1535	Financial assets at amortized cost - non-current	6(3)	25,071,418	4	24,483,110	4
1550	Investments accounted for under equity method	6(8) and 8	30,244,918	4	28,027,609	4
1600	Property, plant and equipment	6(9)(14), 7 and 8	185,374,042	26	154,714,003	23
1755	Right-of-use assets	6(10) and 7	131,265,449	18	123,641,321	19
1760	Investment property, net	6(12)(14) and 8	18,811,898	3	31,827,363	5
1780	Intangible assets	6(13)(14) and 7	46,772,103	7	47,354,037	7
1840	Deferred income tax assets	6(32)	8,055,058	1	7,785,624	1
1915	Prepayments for equipment	7	2,782,581	-	1,185,027	-
1920	Guarantee deposits paid	8	5,611,279	1	5,396,669	1
1990	Other non-current assets	6(1)(20), 7 and 8	6,946,728	1	6,665,262	1
15XX	Total non-current assets		472,675,969	67	443,025,683	67
1XXX	Total assets		\$ 709,951,146	100	\$ 665,879,318	100

(Continued)

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

Liabilities and Equity		Notes	December 31, 2024		December 31, 2023	
			AMOUNT	%	AMOUNT	%
Current liabilities						
2100	Short-term borrowings	6(15) and 8	\$ 31,620,607	4	\$ 34,431,773	5
2110	Short-term notes and bills payable	6(16) and 8	6,918,797	1	11,293,184	2
2120	Financial liabilities at fair value through profit or loss - current	6(2)	1,225	-	3,250	-
2130	Contract liabilities - current	6(25)	28,078,316	4	22,061,872	3
2150	Notes payable		1,106,444	-	2,081,735	-
2160	Notes payable - related parties	7	30,007	-	60,879	-
2170	Accounts payable		63,546,963	9	59,606,624	9
2180	Accounts payable - related parties	7	996,413	-	992,316	-
2200	Other payables	6(17)	70,632,409	10	62,729,962	10
2230	Current income tax liabilities	6(32)	5,526,746	1	4,053,834	1
2280	Lease liabilities - current	7	18,702,450	3	17,781,617	3
2310	Advance receipts		770,996	-	470,889	-
2320	Long-term liabilities, current portion	6(18)(19) and 8	10,293,747	1	9,486,467	1
2399	Other current liabilities		4,573,607	1	4,484,562	1
21XX	Total current liabilities		242,798,727	34	229,538,964	35
Non-current liabilities						
2527	Contract liabilities - non-current	6(25)	768,987	-	679,176	-
2530	Corporate bonds payable	6(18)	55,250,000	8	56,125,000	8
2540	Long-term borrowings	6(19) and 8	53,334,731	8	40,986,967	6
2570	Deferred income tax liabilities	6(32)	29,145,707	4	30,609,068	5
2580	Lease liabilities - non-current	7	105,112,713	15	99,297,341	15
2640	Net defined benefit liabilities - non-current	6(20)	3,388,002	-	4,580,171	1
2645	Guarantee deposits received		8,072,769	1	7,402,235	1
2670	Other non-current liabilities		2,560,916	-	1,446,068	-
25XX	Total non-current liabilities		257,633,825	36	241,126,026	36
2XXX	Total liabilities		500,432,552	70	470,664,990	71
Equity attributable to owners of parent						
Share capital						
3110	Common stock	6(21)	56,820,154	8	56,820,154	9
Capital reserves						
3200	Capital surplus	6(22)(34)	2,804,549	-	2,780,734	-
Retained earnings						
3310	Legal reserve	6(7)(23)	32,135,603	5	30,273,199	5
3320	Special reserve		5,894,436	1	4,303,775	1
3350	Unappropriated retained earnings		38,005,136	5	36,499,456	5
Other equity interest						
3400	Other equity interest	6(24)	(459,527)	-	(5,789,586)	(1)
31XX	Equity attributable to owners of the parent		135,200,351	19	124,887,732	19
36XX	Non-controlling interest	4(3) and 6(34)	74,318,243	11	70,326,596	10
3XXX	Total equity		209,518,594	30	195,214,328	29
Contingent Liabilities and Commitments						
3X2X	Total liabilities and equity		\$ 709,951,146	100	\$ 665,879,318	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 amounts)

Items		Notes	Year ended December 31			
			2024		2023	
			AMOUNT	%	AMOUNT	%
4000	Operating revenue	6(11)(12)(25) and 7	\$ 657,636,534	100	\$ 581,102,935	100
5000	Operating costs	6(6)(10)(13)(20)(30)(31) and 7	(442,507,068)	(67)	(393,289,237)	(68)
5900	Net operating margin		215,129,466	33	187,813,698	32
	Operating expenses	6(10)(12)(13)(20)(30)(31), 7 and 12				
6100	Selling expenses		(151,728,340)	(23)	(132,254,342)	(23)
6200	General and administrative expenses		(28,395,266)	(5)	(25,823,949)	(4)
6300	Research and development expenses		(1,156,686)	-	(1,021,795)	-
6450	Expected credit losses		(22,401)	-	(72,778)	-
6000	Total operating expenses		(181,302,693)	(28)	(159,172,864)	(27)
6900	Operating profit		33,826,773	5	28,640,834	5
	Non-operating income and expenses					
7100	Interest income	6(3)(7)(26) and 7	4,881,355	1	4,744,321	1
7010	Other income	6(7)(11)(12)(27)(36)	5,632,646	1	5,112,234	1
7020	Other gains and losses	6(2)(7)(10)(14)(28)(36), 7 and 12	(1,181,216)	-	11,116,235	2
7050	Finance costs	6(9)(10)(29)	(4,275,576)	(1)	(3,490,792)	(1)
7060	Share of profit of associates and joint ventures accounted for under equity method	6(8)	3,343,190	-	2,568,114	-
7000	Total non-operating income and expenses		8,400,399	1	20,050,112	3
7900	Profit before income tax		42,227,172	6	48,690,946	8
7950	Income tax expense	6(32)	(9,894,897)	(1)	(18,404,797)	(3)
8200	Net income		\$ 32,332,275	5	\$ 30,286,149	5

(Continued)

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

				Year ended December 31			
				2024		2023	
Items		Notes	AMOUNT	%	AMOUNT	%	
Other comprehensive income (loss)							
Components of other comprehensive income (loss) that will not be reclassified to profit or loss							
8311	Actuarial gains on defined benefit plans	6(20)	\$ 1,571,104	-	\$ 305,672	-	
8316	Unrealized gain on valuation of investments in equity instruments measured at fair value through other comprehensive income	6(7)	272,335	-	273,100	-	
8320	Share of other comprehensive income (loss) of associates and joint ventures accounted for under equity method - will not be reclassified to profit or loss		268,672	-	(61,100)	-	
8349	Income tax related to components of other comprehensive loss that will not be reclassified to profit or loss	6(32)	(313,641)	-	(68,280)	-	
Components of other comprehensive income (loss) that will be reclassified to profit or loss							
8361	Financial statements translation differences of foreign operations		6,011,713	1	(2,694,437)	-	
8367	Unrealized gain on valuation of investments in debt instruments measured at fair value through other comprehensive income, net	6(7)	85,367	-	21,025	-	
8370	Share of other comprehensive income of associates and joint ventures accounted for under equity method - will be reclassified to profit or loss		2,004	-	145,506	-	
8399	Income tax relating to components of other comprehensive income that will be reclassified to profit or loss	6(32)	(202)	-	326	-	
8300	Total other comprehensive income (loss) for the year		<u>\$ 7,897,352</u>	<u>1</u>	<u>(\$ 2,078,188)</u>	<u>-</u>	
8500	Total comprehensive income for the year		<u>\$ 40,229,627</u>	<u>6</u>	<u>\$ 28,207,961</u>	<u>5</u>	
Profit attributable to:							
8610	Owners of the parent		\$ 20,673,286	3	\$ 18,336,478	3	
8620	Non-controlling interest		11,658,989	2	11,949,671	2	
	Net income		<u>\$ 32,332,275</u>	<u>5</u>	<u>\$ 30,286,149</u>	<u>5</u>	
Comprehensive income attributable to:							
8710	Owners of the parent		\$ 27,334,850	4	\$ 17,032,800	3	
8720	Non-controlling interest		12,894,777	2	11,175,161	2	
	Total comprehensive income		<u>\$ 40,229,627</u>	<u>6</u>	<u>\$ 28,207,961</u>	<u>5</u>	
Earnings per share (in dollars)							
9750	Basic	6(33)	\$ 3.64		\$ 3.23		
9850	Diluted		\$ 3.62		\$ 3.21		

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)

Equity attributable to owners of the parent											

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 years ended December 31,				
		Notes		2024		2023
CASH FLOWS FROM OPERATING ACTIVITIES						
Profit before tax			\$	42,227,172	\$	48,690,946
Adjustments						
Adjustments to reconcile profit (loss)						
Gain on financial assets and liabilities at fair value through profit and loss	6(2)(28)					
Expected credit loss	12	(		669,437)	(	443,356)
Loss on disposal of financial assets at fair value through other comprehensive income - debt instrument	6(7)(28)			22,401		72,778
Reversal of allowance for inventory market price decline	6(6)			88,970		-
Share of profit of associates and joint ventures accounted for under equity method	6(8)	(		77,634)	(	1,677)
Gain on disposal of investments	6(28)	(		3,343,190)	(	2,568,114)
Gain recognized in bargain purchase transaction	6(27)(36)	(		373,065)	(	10,914,814)
Depreciation on property, plant and equipment	6(9)			44,619)		-
Loss on disposal of property, plant and equipment	6(28)			21,671,185		19,867,432
Depreciation on right-of-use assets	6(10)			63,066		68,383
Gain from lease modification	6(10)(28)	(		19,594,506		17,338,537
Depreciation on investment property	6(12)			138,244)	(	1,706,835)
(Gain) loss on disposal of investment property	6(28)	(		370,070		380,180
Loss on disposal of intangible assets	6(28)			2,235)		365
Amortization	6(28)			212		277
Impairment loss (gain on reversal) on non-financial assets	6(13)(30)			1,490,380		1,204,794
Interest income	6(14)(28)			254,515	(	311)
Dividend income	6(26)	(		4,881,355)	(	4,744,321)
Finance costs	6(27)	(		279,962)	(	225,770)
	6(29)			4,275,576		3,490,792
Changes in operating assets and liabilities						
Changes in operating assets						
Financial assets at fair value through profit or loss		(		2,635,037)	(	3,121,351)
Contract assets - current		(		29,397)		-
Notes receivable		(		328,042)		486,887
Notes receivable - related parties		(		4)	(	148)
Accounts receivable		(		1,307,064)		381,993
Accounts receivable - related parties				112,207		543,065
Other receivables		(		530,503)	(	12,433)
Inventories		(		2,939,786)		3,080,781
Prepayments				291,584	(	927,860)
Other current assets		(		496,911)		333,965
Changes in operating liabilities						
Contract liabilities - current				6,007,496		2,867,107
Notes payable		(		975,291)	(	48,092)
Notes payable - related parties		(		30,872)	(	136)
Accounts payable				3,795,349		1,799,854
Accounts payable - related parties				4,097		236,743
Other payables				5,965,437		2,190,995
Advance receipts				288,722	(	324,616)
Other current liabilities		(		24,979)		213,843
Contract liabilities - non-current				91,465		85,001
Net defined benefit liabilities - non-current		(		464,291)	(	249,891)
Cash inflow generated from operations				87,042,492		78,044,993
Interest received				4,004,210		4,928,749
Dividends received	6(35)			2,237,724		1,734,650
Interest paid		(		4,226,704)	(	3,371,293)
Income tax paid		(		10,616,683)	(	8,204,879)
Net cash flows from operating activities				78,441,039		73,132,220

(Continued)

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

		For the years ended December 31,	
	Notes	2024	2023
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at amortized cost - current		(\$ 17,935,449)	(\$ 12,150,223)
Repayment of principal at maturity from financial assets at amortized cost - current		27,772,740	16,263,144
Proceeds from disposal of financial assets at amortized cost - current		-	478,434
Increase in other receivables - related parties		(6,902)	(1,841)
Increase in other current assets		(446,479)	(99,880)
Acquisition of financial assets at fair value through other comprehensive income - non-current		(70,430)	(516,467)
Proceeds from disposal of financial assets at fair value through other comprehensive income - non-current	6(7)	1,355,210	428,699
Acquisition of financial assets at amortized cost - non-current		(13,014,115)	(12,191,881)
Acquisition of investments accounted for under equity method		(469,376)	(1,939)
Return of capital from investments accounted for under the equity method		-	13,493
Cash paid for acquisition of property, plant and equipment	6(35)	(28,819,670)	(22,615,409)
Interest paid for acquisition of property, plant and equipment	6(35)	(43,211)	(17,755)
Proceeds from disposal of property, plant and equipment		559,739	1,209,017
Cash paid for acquisition of right-of-use assets	6(35)	-	(750,372)
Proceeds from disposal of right-of-use assets		9,454	1,884,902
Cash paid for acquisition of investment property	6(35)	(555,035)	(5,792,062)
Proceeds from disposal of investment property		18,894	-
Increase in intangible assets	6(13)	(556,955)	(635,946)
Proceeds from disposal of intangible assets		-	33
Cash paid for prepayment for equipment	6(35)	(4,160,962)	(2,807,877)
Interest paid for prepayment for equipment	6(35)	(10,797)	-
Increase in guarantee deposits paid		(216,495)	(150,055)
Increase in prepayment for land		(5,100,000)	(300,000)
Increase in other non-current assets		(170,181)	(167,386)
Net cash flows from disposal of subsidiary	6(35)	88,804	-
Cash received (paid) for business combination	6(36)	813,589	(23,696,478)
Net cash flows used in investing activities		(40,957,627)	(61,617,849)
CASH FLOWS FROM FINANCING ACTIVITIES			
(Decrease) increase in short-term borrowings	6(37)	(3,016,166)	1,107,423
(Decrease) increase in short-term notes and bills payable	6(37)	(4,374,387)	3,921,446
Increase in corporate bonds payable	6(18)(37)	8,950,000	19,000,000
Decrease in corporate bonds payable	6(37)	(8,025,000)	(5,900,000)
Increase in long-term borrowings	6(37)	170,680,873	88,708,246
Decrease in long-term borrowings	6(37)	(159,459,375)	(70,418,211)
Payments of lease liabilities	6(37)	(19,737,634)	(15,991,442)
Increase in guarantee deposit received	6(37)	652,408	298,361
Increase (decrease) in other non-current liabilities		1,114,847	(335,818)
Payments of unpaid cash dividends from previous year transferred to capital reserve	6(22)	(4,909)	(5,552)
Payment of cash dividends	6(23)	(17,046,046)	(17,898,349)
Cash paid for transaction with non-controlling interests	6(34)	(135,041)	(594,208)
Change in non-controlling interests		(9,420,851)	(9,358,511)
Net cash flows used in financing activities		(39,821,281)	(7,466,615)
Effect of foreign exchange rate changes on cash and cash equivalents		1,924,431	(178,163)
Net (decrease) increase in cash and cash equivalents		(413,438)	3,869,593
Cash and cash equivalents at beginning of year	6(1)	100,855,846	96,986,253
Cash and cash equivalents at end of year	6(1)	\$ 100,442,408	\$ 100,855,846

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 YEARS ENDED DECEMBER 31, 2024 AND 2023

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

1. HISTORY AND ORGANIZATION

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

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

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

These consolidated financial statements were authorized for issuance by the Board of Directors on March 6, 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 2024 are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board (“IASB”)
Amendments to IFRS 16, ‘Lease liability in a sale and leaseback’	January 1, 2024
Amendments to IAS 1, ‘Classification of liabilities as current or non-current’	January 1, 2024
Amendments to IAS 1, ‘Non-current liabilities with covenants’	January 1, 2024
Amendments to IAS 7 and IFRS 7, ‘Supplier finance arrangements’	January 1, 2024
The above standards and interpretations have no significant impact to the Group’s financial condition and financial performance based on the Group’s assessment.	

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

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

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

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

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

New Standards, Interpretations and Amendments	Effective date by IASB
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. 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 applied in the preparation of these consolidated financial statements are set out below. These policies have been consistently applied to all the periods presented, unless otherwise stated.

(1) Compliance statement

The consolidated financial statements of the Group have been prepared in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers", 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”).

(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 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:

- (a) All subsidiaries are included in the Group’s consolidated financial statements. Subsidiaries are all entities (including structured entities) controlled by the Group. The Group controls an entity when the Group is exposed, or has rights, to variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. Consolidation of subsidiaries begins from the date the Group obtains control of the subsidiaries and ceases when the Group loses control of the subsidiaries.
- (b) Inter-company transactions, balances and unrealized gains or losses on transactions between companies within the Group are eliminated. Accounting policies of subsidiaries have been adjusted where necessary to ensure consistency with the policies adopted by the Group.
- (c) Profit or loss and each component of other comprehensive income are attributed to the owners of the parent and to the non-controlling interests. Total comprehensive income is attributed to the owners of the parent and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.
- (d) Changes in a parent’s ownership interest in a subsidiary that do not result in the parent losing control of the subsidiary (transactions with non-controlling interests) are accounted for as equity transactions, i.e. transactions with owners in their capacity as owners. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognized directly in equity.
- (e) When the Group loses control of a subsidiary, the Group measures any investment retained in the former subsidiary at its fair value. That fair value is regarded as the fair value on initial recognition of a financial asset or the cost on initial recognition of the associate or joint venture. Any difference between fair value and carrying amount is recognized in profit or loss. All amounts previously recognized in other comprehensive income in relation to the subsidiary are reclassified to profit or loss, on the same basis as would be required if the related assets or

liabilities were disposed of. That is, when the Group loses control of a subsidiary, all gains or losses previously recognized in other comprehensive income in relation to the subsidiary should be reclassified from equity to profit or loss, if such gains or losses would be reclassified to profit or loss when the related assets or liabilities are disposed of.

B. Subsidiaries included in the consolidated financial statements:

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group		Note
			December 31, 2024	December 31, 2023	
Uni-President Enterprises Corp.	Cayman President Holdings Ltd.	Professional investment	100.00	100.00	—
Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.	Professional investment	100.00	100.00	—
Uni-President Enterprises Corp.	Kai Nan Investment Co., Ltd.	Professional investment	100.00	100.00	—
Uni-President Enterprises Corp.	President Global Corp.	Instant noodle and juice can importation	100.00	100.00	—
Uni-President Enterprises Corp.	Tone Sang Construction Corp.	Construction of buildings	100.00	100.00	—
Uni-President Enterprises Corp.	Uni-President Glass Industrial Co., Ltd.	Manufacturing and sales of glass products, etc.	100.00	100.00	—
Uni-President Enterprises Corp.	Uni-President Vender Corp.	Sales of soft drinks and food	100.00	100.00	—
Uni-President Enterprises Corp.	Presco Netmarketing Inc.	Information services	100.00	100.00	—
Uni-President Enterprises Corp.	Uni-President Dream Parks Corp.	Wholesale and retailing of food, advertising, and tourism consultation, etc.	100.00	100.00	—
Uni-President Enterprises Corp.	President Baseball Team Corp.	Management of professional baseball	100.00	100.00	—
Uni-President Enterprises Corp.	Uni-President Express Corp.	Distribution services, etc.	100.00	100.00	—

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group		
			December 31, 2024	December 31, 2023	Note
Uni-President Enterprises Corp.	Tung Lo Development Co., Ltd	Entertainment business	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Uni-president Organics Corp.	Sales of rice, vegetable, tea and drinks, etc.	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	President Fair Development Corp.	Operation of shopping mall, department store, international trade, etc.	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Tung Ho Development Corp.	Entertainment business	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Nanlien International Corp.	Import and export trading, etc.	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	President Natural Industrial Corp.	Sales of health food	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Presicarre Corp.	Chain store	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	President International Development Corp.	Industry investment	76.70	76.70	(Note 1)
Uni-President Enterprises Corp.	Uni-President Development Corp.	Construction, development and operation of an MRT station	70.00	70.00	(Note 1)
Uni-President Enterprises Corp.	Tait Marketing & Distribution Co., Ltd.	Channel retailing and distribution centers, etc.	65.40	65.40	(Note 1)
Uni-President Enterprises Corp.	President Nissin Corp.	Processing, manufacturing and sales of vegetable oil	56.00	56.00	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group		
			December 31, 2024	December 31, 2023	Note
Uni-President Enterprises Corp.	President Tokyo Corp.	Car rental	51.00	51.00	(Note 1)
Uni-President Enterprises Corp.	Tung-Ren Pharmaceutical Corp.	Distribution of pharmaceuticals	51.00	51.00	—
Uni-President Enterprises Corp.	President Packaging Corp.	Package and container sales	50.58	50.58	(Note 1)
Uni-President Enterprises Corp.	President Kikkoman Inc.	Manufacturing and sales of soy sauce	50.00	50.00	(Note 1) (Note 2)
Uni-President Enterprises Corp.	Ton Yi Industrial Corp.	Manufacturing of tins	47.22	47.22	(Note 1) (Note 2)
Uni-President Enterprises Corp.	ScinoPharm Taiwan Ltd.	Research, manufacturing and sales of materials for medicine, etc.	46.54	46.54	(Note 1) (Note 2)
Uni-President Enterprises Corp.	President Chain Store Corp.	Operation of chain convenience stores	45.80	45.80	(Note 1) (Note 2)
Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd. and its subsidiaries	Professional investment, etc.	100.00	100.00	—
Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd. and its subsidiaries	Professional investment, etc.	100.00	100.00	—
Cayman President Holdings Ltd.	PT. Uni President Indonesia	Sales of drinks and cosmetics, etc.	100.00	100.00	(Note 1)
Cayman President Holdings Ltd.	Uni-President Assets Holdings Ltd.	Professional investment, etc.	100.00	100.00	—

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group		Note
			December 31, 2024	December 31, 2023	
Cayman President Holdings Ltd.	Uni-President Enterprises China Holdings Ltd. and its subsidiaries	Investment in food industry, etc.	72.94	72.86	(Note 1)
Cayman President Holdings Ltd.	Changjiagang President Nisshin Food Co., Ltd.	Manufacturing and sales of fats, feeds and flour	70.00	70.00	—
Cayman President Holdings Ltd.	President Kikkoman Zhenji Foods Co., Ltd.	Manufacturing and sales of soy sauce	50.00	50.00	(Note 2)
Cayman President Holdings Ltd.	Yahoo! Taiwan Holdings Limited	Operation in online store, etc.	80.00	—	(Note 11)
Kai Yu Investment Co., Ltd.	Kai Yu (BVI) Investment Co., Ltd. and its subsidiaries	Investment in manufacturing business, etc.	100.00	100.00	—
Kai Yu Investment Co., Ltd.	Tung Ang Enterprises Corp.	Sales of drinks, etc.	100.00	100.00	—
Kai Yu Investment Co., Ltd.	Tung Guan Enterprises Co., Ltd.	Sales of livestock products	100.00	100.00	—
Kai Nan Investment Co., Ltd.	Kai Ya Food Co., Ltd.	Manufacturing of food	100.00	100.00	—
President Global Corp.	Ameripecc Inc.	Manufacturing of food	100.00	100.00	—
Presco Netmarketing Inc.	Payuni Co., Ltd	Third-Party Payment	100.00	—	(Note 8)
Uni-President Dream Parks Corp.	Uni-Oao Travel Services Corp.	Tourist agency business	100.00	100.00	—
President Fair Development Corp.	President Century Corp.	Development of specific professional area	100.00	100.00	—

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group		Note
			December 31, 2024	December 31, 2023	
Nanlien International Corp.	Cayman Nanlien Holding Ltd. and its subsidiaries	Professional investment, etc.	100.00	100.00	—
Nanlien International Corp.	Tun Hsiang Enterprises Corp., etc.	Trading, etc.	—	—	(Note 1) (Note 2) (Note 10) (Note 12)
Presicarre Corp.	Uni-Prosperity Insurance Broker Co., Ltd.	Insurance	100.00	100.00	(Note 3)
Presicarre Corp.	Uni-Prosperity Condominium Management and Maintenance Co., Ltd.	Apartment Management	100.00	100.00	(Note 4)
Presicarre Corp.	Uni-President Wellbeing Life Corp.	Retail	100.00	100.00	(Note 5)
Presicarre Corp.	Charng Yang Development Co., Ltd.	Real estate leasing	50.00	50.00	(Note 2)
President International Development Corp.	President (BVI) International Investment Holdings Ltd. and its subsidiaries	Investment in manufacturing business, etc.	100.00	100.00	—
President International Development Corp.	Ton Yu Investment Corp.	Professional investments	100.00	100.00	—
President International Development Corp.	President Life Sciences Co., Ltd.	Manufacture of chemical materials and instruments, etc.	100.00	100.00	—
President International Development Corp.	President Property Corp.	Sales and lease of real estate property	100.00	100.00	—

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group		Note
			December 31, 2024	December 31, 2023	
Tait Marketing & Distribution Co., Ltd.	Tait Distribution Service Co., Ltd.	Manufacture of various drinks	100.00	100.00	—
Tait Marketing & Distribution Co., Ltd.	Tait (H.K) International Ltd.	International trade	—	100.00	(Note 6) (Note 7)
Tait Marketing & Distribution Co., Ltd.	Tait Marketing & Distribution (Shanghai) Co., Ltd.	Sales of food and soft drinks, etc.	100.00	100.00	(Note 6)
President Tokyo Corp.	President Tokyo Auto Leasing Corp.	Car rental	100.00	100.00	—
President Packaging Corp.	President Packing Holdings Ltd. and its subsidiaries	General investments, etc.	100.00	100.00	—
ScinoPharm Taiwan Ltd.	SPT International, Ltd. and its subsidiaries	General investments, etc.	100.00	100.00	—
ScinoPharm Taiwan Ltd.	ScinoPharm Singapore Pte. Ltd.	General investments	100.00	100.00	—
Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd. and its subsidiaries	Professional investments, etc.	100.00	100.00	—
Ton-Yi Industrial Corp.	Tovecan Corp. Ltd.	Manufacturing of cans	51.00	51.00	—
President Chain Store Corp.	President Chain Store (BVI) Holdings, Ltd. and its subsidiaries	Professional investments, etc.	100.00	100.00	(Note 9)
President Chain Store Corp.	President Drugstore Business Corp.	Sales of cosmetics and medicine	100.00	100.00	—

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group		Note
			December 31, 2024	December 31, 2023	
President Chain Store Corp.	Ren-Hui Investment Corp. and its subsidiaries	Professional investments	100.00	100.00	—
President Chain Store Corp.	Capital Marketing Consultant Corp. and its subsidiaries	Enterprise management consultancy, etc.	100.00	100.00	—
President Chain Store Corp.	Wisdom Distribution Services Corp.	Delivery of magazines, etc.	100.00	100.00	—
President Chain Store Corp.	Uni-President Cold Chain Corp. and its subsidiaries	Low temperature distribution center, etc.	100.00	100.00	(Note 1)
President Chain Store Corp.	Uni-President Oven Bakery Corp.	Bread retailing, etc.	100.00	100.00	—
President Chain Store Corp.	Uni-President Department Store Corp.	Operation of department stores	100.00	100.00	(Note 1)
President Chain Store Corp.	President Chain Store Corporation Insurance Brokers Co., Ltd.	Personal and property insurance	100.00	100.00	—
President Chain Store Corp.	Cold Stone Creamery Taiwan Ltd.	Operation of restaurant	100.00	100.00	—
President Chain Store Corp.	President Lanyang Art Corp.	Arts and culture	100.00	100.00	—
President Chain Store Corp.	President Being Corp.	Operation of gymnasium, spa	100.00	100.00	—
President Chain Store Corp.	21 Century Co., Ltd.	Operation of fastfood chain restaurant	100.00	100.00	—

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group		Note
			December 31, 2024	December 31, 2023	
President Chain Store Corp.	President Chain Store Tokyo Marketing Corp.	Enterprise management consultancy	100.00	100.00	—
President Chain Store Corp.	PCSC BVI (China) Drugstore Ltd. and its subsidiaries	Professional investments, etc.	100.00	100.00	(Note 1)
President Chain Store Corp.	ICASH Corp.	Operation of electronic tickets and electronic related business	100.00	100.00	—
President Chain Store Corp.	Connection Labs Ltd.	Other software and network related business	100.00	100.00	—
President Chain Store Corp.	Uni-Wonder Corp.	Operation of coffee chain restaurant	100.00	100.00	(Note 1)
President Chain Store Corp.	Mech-President Co., Ltd. and its subsidiaries	Operation of gas stations and manufacture of elevators, etc.	99.76	99.76	(Note 1)
President Chain Store Corp.	President Transnet Corp.	Distribution business	90.00	90.00	(Note 1)
President Chain Store Corp.	Uni-President Superior Commissary Corp.	Sales of fresh foods	90.00	90.00	(Note 1)
President Chain Store Corp.	Qware Systems & Services Corp.	Information services	86.76	86.76	(Note 1)
President Chain Store Corp.	President Information Corp.	Information services	86.00	86.00	(Note 1)
President Chain Store Corp.	President Pharmaceutical Corp. and its subsidiaries	Wholesale of medicines and medical appliances	73.74	73.74	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group		Note
			December 31, 2024	December 31, 2023	
President Chain Store Corp.	President Collect Service Co., Ltd.	Collection agent for government institutions	70.00	70.00	(Note 1)
President Chain Store Corp.	Retail Support International Corp. and its subsidiaries	Distribution centers, etc.	65.00	65.00	(Note 1)
President Chain Store Corp.	Duskin Serve Taiwan Co., Ltd.	Sales of cleaning instruments, etc.	51.00	51.00	(Note 1)
President Chain Store Corp.	Books. Com. Co., Ltd.	Network bookstore, etc.	50.03	50.03	(Note 1)

(Note 1) Jointly owned by the Group.

(Note 2) 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 3) The company was renamed on September 18, 2023 (Formerly named as “Carrefour Insurance Brokers Co., Ltd.”).

(Note 4) The company was renamed on September 13, 2023 (Formerly named as “Carrefour Condominium Management and Maintenance Co., Ltd.”).

(Note 5) The company was renamed on September 13, 2023 (Formerly named as “Wellcome Taiwan Co., Ltd.”).

(Note 6) To integrate the Group’s resources and enhance its operational performance, the Group restructured its investment structure in the third quarter of 2023 by transferring its 100% equity interest in Tait Marketing & Distribution (Shanghai) Co., Ltd. held by Tait (H.K) International Ltd. to Tait Marketing & Distribution Co., Ltd.

(Note 7) Liquidated during the year ended December 31, 2024.

(Note 8) Newly established during the year ended December 31, 2024.

(Note 9) In the second quarter of 2024, the Group sold 55% of the equity of its subsidiary, Shandong Uni-President Ginza Commercial Co., Ltd., and lost control over the company. For more details, refer to Note 6(35) ‘Supplemental cash flow information’.

(Note 10) 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 11) 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 12) The percentage owned by the Group as of December 31, 2024 and 2023 were between 33.07%~100%.

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

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

E. Significant restrictions: None.

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

As of December 31, 2024 and 2023, the non-controlling interest of the Group amounted to \$74,318,243 and \$70,326,596, respectively. The information on non-controlling interest and respective subsidiaries is as follows:

Name of subsidiary	Principal location of business	Non-controlling interest			
		December 31, 2024		December 31, 2023	
		Amount	Ownership (%)	Amount	Ownership (%)
President Chain Store Corp.	Taiwan	\$28,195,197	54.20%	\$25,933,291	54.20%
Uni-President Enterprises China Holdings Ltd.	China	16,285,321	27.06%	15,707,014	27.14%

Summarized financial information of the subsidiaries:

(a) President Chain Store Corp.

<u>Balance sheets</u>	<u>President Chain Store Corp. (Consolidated)</u>	
	<u>December 31, 2024</u>	<u>December 31, 2023</u>
Current assets	\$ 92,594,830	\$ 94,873,413
Non-current assets	177,187,447	162,479,059
Current liabilities	(107,771,441)	(108,883,539)
Non-current liabilities	(109,990,178)	(100,621,533)
Total net assets	<u>\$ 52,020,658</u>	<u>\$ 47,847,400</u>

Statements of comprehensive income

	For the years ended December 31,	
	2024	2023
Revenue	\$ 337,932,397	\$ 317,041,854
Profit before income tax	\$ 17,361,587	\$ 16,357,359
Income tax expense	(3,620,148)	(3,696,228)
Net income	13,741,439	12,661,131
Other comprehensive income, net of tax	2,360,556	114,899
Total comprehensive income	\$ 16,101,995	\$ 12,776,030
Comprehensive income attributable to non-controlling interest	\$ 2,322,080	\$ 2,038,761
Dividends paid to non-controlling interest	\$ 5,071,277	\$ 5,071,277

Statements of cash flows

	For the years ended December 31,	
	2024	2023
Net cash provided by operating activities	\$ 36,760,898	\$ 42,388,514
Net cash used in investing activities	(12,838,481)	(27,008,873)
Net cash used in financing activities	(23,331,552)	(14,937,930)
Effect of exchange rates changes on cash and cash equivalents	1,747,265	(52,507)
Increase in cash and cash equivalents	2,338,130	389,204
Cash and cash equivalents at beginning of year	48,929,582	48,540,378
Cash and cash equivalents at end of year	\$ 51,267,712	\$ 48,929,582

(b) Uni-President Enterprises China Holdings Ltd.

Balance sheets

	Uni-President Enterprises China Holdings Ltd. (Consolidated)	
	December 31, 2024	December 31, 2023
Current assets	\$ 40,912,057	\$ 33,061,873
Non-current assets	64,082,583	62,660,778
Current liabilities	(41,325,708)	(34,662,797)
Non-current liabilities	(3,486,667)	(3,185,815)
Total net assets	\$ 60,182,265	\$ 57,874,039

Statements of comprehensive income

	For the years ended December 31,	
	2024	2023
Revenue	\$ 135,328,886	\$ 125,792,780
Profit before income tax	\$ 11,081,755	\$ 9,854,975
Income tax expense	(2,831,615)	(2,520,425)
Net income	8,250,140	7,334,550
Other comprehensive income, net of tax	4,792	827
Total comprehensive income	\$ 8,254,932	\$ 7,335,377

<u>Statements of cash flows</u>	<u>For the years ended December 31,</u>	
	<u>2024</u>	<u>2023</u>
Net cash provided by operating activities	\$ 19,512,016	\$ 13,434,476
Net cash used in investing activities	(8,913,553)	(4,166,372)
Net cash used in financing activities	(12,035,291)	(5,642,455)
Effect of exchange rates changes on cash and cash equivalents	146,174	(78,187)
(Decrease) increase in cash and cash equivalents	(1,290,654)	3,547,462
Cash and cash equivalents at beginning of year	4,030,548	483,086
Cash and cash equivalents at end of year	<u>\$ 2,739,894</u>	<u>\$ 4,030,548</u>

(4) Foreign currency translation

Items included in the financial statements of each of the Group's entities are measured using the currency of the primary economic environment in which the entity operates (the "functional currency"). The consolidated financial statements are presented in New Taiwan Dollars, which is the Company's functional and the Group's presentation currency.

A. Foreign currency transactions and balances

- (a) Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions or valuation where items are re-measured. Foreign exchange gains and losses resulting from the settlement of such transactions are recognized in profit or loss in the period in which they arise.
- (b) Monetary assets and liabilities denominated in foreign currencies at the period end are re-translated at the exchange rates prevailing at the balance sheet date. Exchange differences arising upon re-translation at the balance sheet date are recognized in profit or loss.
- (c) Non-monetary assets and liabilities denominated in foreign currencies held at fair value through profit or loss are re-translated at the exchange rates prevailing at the balance sheet date; their translation differences are recognized in profit or loss. Non-monetary assets and liabilities denominated in foreign currencies held at fair value through other comprehensive income are re-translated at the exchange rates prevailing at the balance sheet date; their translation differences are recognized in other comprehensive income. However, non-monetary assets and liabilities denominated in foreign currencies that are not measured at fair value are translated using the historical exchange rates at the dates of the initial transactions.
- (d) All foreign exchange gains and losses are presented in the statement of comprehensive income within "Other gains and losses".

B. Translation of foreign operations

- (a) The operating results and financial position of all the group entities, associates and joint arrangements that have a functional currency different from the presentation currency are translated into the presentation currency as follows:
 - i. Assets and liabilities for each balance sheet presented are translated at the closing exchange rate at the date of that balance sheet;

- ii. Income and expenses for each statement of comprehensive income are translated at average exchange rates of that period; and
 - iii. All resulting exchange differences are recognized in other comprehensive income.
- (b) When a foreign operation as an associate or joint arrangement is partially disposed of or sold, exchange differences that were recorded in other comprehensive income are proportionately reclassified to profit or loss as part of the gain or loss on sale. In addition, if the Group retains partial interest in the former foreign associate or joint arrangement after losing significant influence over the former foreign associate, or losing joint control of the former jointly controlled entity, such transactions should be accounted for as disposal of all interest in these foreign operations.
- (c) When the foreign operation partially disposed of or sold is a subsidiary, cumulative exchange differences that were recorded in other comprehensive income are proportionately transferred to the non-controlling interest in this foreign operation. In addition, if the Group retains partial interest in the former foreign subsidiary after losing control of the former foreign subsidiary, such transactions should be accounted for as disposal of all interest in the foreign operation.

(5) Classification of current and non-current items

- A. Assets that meet one of the following criteria are classified as current assets; otherwise they are classified as non-current assets:
- (a) Assets arising from operating activities that are expected to be realized, or are intended to be sold or consumed within the normal operating cycle;
 - (b) Assets held mainly for trading purposes;
 - (c) Assets that are expected to be realized within twelve months from the balance sheet date;
 - (d) Cash and cash equivalents, excluding restricted cash and cash equivalents and those that are to be exchanged or used to settle liabilities more than twelve months after the balance sheet date.
- B. Liabilities that meet one of the following criteria are classified as current liabilities; otherwise they are classified as non-current liabilities:
- (a) Liabilities that are expected to be settled within the normal operating cycle;
 - (b) Liabilities arising mainly from trading activities;
 - (c) Liabilities that are to be settled within twelve months from the balance sheet date;
 - (d) It does not have the right at the end of the reporting period to defer settlement of the liability at least twelve months after the reporting period.

(6) Cash equivalents

- A. Cash equivalents refer to short-term highly liquid investments that are readily convertible to known amount of cash and subject to an insignificant risk of changes in value.
- B. Time deposits and short-term financial instruments that meet the definition above and are held for the purpose of meeting short-term cash commitment in operations are classified as cash equivalents.

(7) Financial assets at fair value through profit or loss

- A. Financial assets at fair value through profit or loss are financial assets that are not measured at amortized cost or fair value through other comprehensive income.
- B. On a regular way purchase or sale basis, financial assets at fair value through profit or loss are recognized and derecognized using trade date accounting.
- C. At initial recognition, the Group measures the financial assets at fair value and recognizes the transaction costs in profit or loss. The Group subsequently measures the financial assets at fair value, and recognizes the gain or loss in profit or loss.
- D. The Group recognizes the dividend income when the right to receive payment is established, future economic benefits associated with the dividend will flow to the Group and the amount of the dividend can be measured reliably.

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

- A. Financial assets at fair value through other comprehensive income comprise equity securities which are not held for trading, and for which the Group has made an irrevocable election at initial recognition to recognize changes in fair value in other comprehensive income and debt instruments which meet all of the following criteria:
 - (a) The objective of the Group's business model is achieved both by collecting contractual cash flows and selling financial assets; and
 - (b) The assets' contractual cash flows represent solely payments of principal and interest.
- B. On a regular way purchase or sale basis, financial assets at fair value through other comprehensive income are recognized and derecognized using trade date accounting.
- C. At initial recognition, the Group measures the financial assets at fair value plus transaction costs. The Group subsequently measures the financial assets at fair value:
 - (a) The changes in fair value of equity investments that were recognized in other comprehensive income are reclassified to retained earnings and are not reclassified to profit or loss following the derecognition of the investment. Dividends are recognized as revenue when the right to receive payment is established, future economic benefits associated with the dividend will flow to the Group and the amount of the dividend can be measured reliably.
 - (b) Except for the recognition of impairment loss, interest income and gain or loss on foreign exchange which are recognized in profit or loss, the changes in fair value of debt instruments are taken through other comprehensive income. When the financial asset is derecognized, the cumulative gain or loss previously recognized in other comprehensive income is reclassified from equity to profit or loss.

(9) Financial assets at amortized cost

- A. Financial assets at amortized cost are those that meet all of the following criteria:
 - (a) The objective of the Group's business model is achieved by collecting contractual cash flows.
 - (b) The assets' contractual cash flows represent solely payments of principal and interest.
- B. On a regular way purchase or sale basis, financial assets at amortized cost are recognized and derecognized using trade date accounting.

C. At initial recognition, the Group measures the financial assets at fair value plus transaction costs. Interest income from these financial assets is included in finance income using the effective interest method. A gain or loss is recognized in profit or loss when the asset is derecognized or impaired.

D. The Group's time deposits, structured deposits and negotiable certificates of deposits which do not fall under cash equivalents are those with a short maturity period and are measured at initial investment amount as the effect of discounting is immaterial. The Group's demand deposits and time deposits pledged to others are consistent with the definition of financial assets at amortized cost, and expressed in "Other current assets" and "Other non-current assets".

(10) Accounts and notes receivable

A. Accounts and notes receivable entitle the Group a legal right to receive consideration in exchange for transferred goods or rendered services.

B. The short-term accounts and notes receivable without bearing interest are subsequently measured at initial invoice amount as the effect of discounting is immaterial.

(11) Impairment of financial assets

For debt instruments measured at fair value through other comprehensive income and financial assets at amortized cost, at each reporting date, the Group recognizes the impairment provision for 12 months expected credit losses if there has not been a significant increase in credit risk since initial recognition or recognizes the impairment provision for the lifetime expected credit losses (ECLs) if such credit risk has increased since initial recognition after taking into consideration all reasonable and verifiable information that includes forecasts. On the other hand, for accounts receivable or contract assets that do not contain a significant financing component, the Group recognizes the impairment provision for lifetime ECLs.

(12) Derecognition of financial assets

The Group derecognizes a financial asset when one of the following conditions is met:

A. The contractual rights to receive the cash flows from the financial asset expire.

B. The contractual rights to receive cash flows of the financial asset have been transferred and the Group has transferred substantially all risks and rewards of ownership of the financial asset.

C. The contractual rights to receive cash flows of the financial asset have been transferred and the Group has not retained control of the financial asset.

(13) Leasing arrangements (lessor)

Lease income from an operating lease (net of any incentives given to the lessee) is recognized in profit or loss on a straight-line basis over the lease term.

(14) Inventories

A. The Company

Cost is determined using the weighted-average method. The cost of finished goods and work in process comprises raw materials, direct labor, other direct costs and related production overheads (allocated based on normal operating capacity). It excludes borrowing costs. Inventories are stated at the lower of cost and net realizable value. The item by item approach is used in applying the lower of cost and net realizable value. Net realizable value is the estimated selling price in

the ordinary course of business, less the estimated cost of completion and the estimated costs necessary to make the sale. When the cost of inventories exceeds the net realizable value, the amount of any write-down of inventories is recognized as cost of sales during the period; and the amount of any reversal of inventory write-down is recognized as a reduction in cost of sales during the period.

B. Subsidiaries

Except for President Chain Store Corp. and President Drugstore Business Corp. which adopt the retail method and Tone Sang Construction Corp. which adopts construction accounting, the other subsidiaries adopt the same accounting principle for inventories as the Company.

(15) Investments accounted for under equity method - associates

- A. Associates are all entities over which the Group has significant influence but not control. In general, it is presumed that the investor has significant influence, if an investor holds, directly or indirectly 20 percent or more of the voting power of the investee. Investments in associates are accounted for using the equity method and are initially recognized at cost.
- B. The Group's share of its associates' post-acquisition profits or losses is recognized in profit or loss, and its share of post-acquisition movements in other comprehensive income is recognized in other comprehensive income. When the Group's share of losses in an associate equals or exceeds its interest in the associate, including any other unsecured receivables, the Group does not recognize further losses, unless it has incurred legal or constructive obligations or made payments on behalf of the associate.
- C. When changes in an associate's equity do not arise from profit or loss or other comprehensive income of the associate and such changes do not affect the Group's ownership percentage of the associate, the Group recognizes the Group's share of change in equity of the associate in 'capital reserves' in proportion to its ownership.
- D. Unrealized gains on transactions between the Group and its associates are eliminated to the extent of the Group's interest in the associates. Unrealized losses are also eliminated unless the transaction provides evidence of an impairment of the asset transferred. Accounting policies of associates have been adjusted where necessary to ensure consistency with the policies adopted by the Group.
- E. In the case that an associate issues new shares and the Group does not subscribe or acquire new shares proportionately, which results in a change in the Group's ownership percentage of the associate but maintains significant influence on the associate, then 'capital surplus' and 'investments accounted for under the equity method' shall be adjusted for the increase or decrease of its share of equity interest. If the above condition causes a decrease in the Group's ownership percentage of the associate, in addition to the above adjustment, the amounts previously recognized in other comprehensive income in relation to the associate are reclassified to profit or loss proportionately on the same basis as would be required if the relevant assets or liabilities were disposed of.
- F. Upon loss of significant influence over an associate, the Group remeasures any investment

retained in the former associate at its fair value. Any difference between fair value and carrying amount is recognized in profit or loss.

G. When the Group disposes its investment in an associate and loses significant influence over this associate, the amounts previously recognized in other comprehensive income in relation to the associate are reclassified to profit or loss, on the same basis as would be required if the relevant assets or liabilities were disposed of. If it still retains significant influence over this associate, then the amounts previously recognized in other comprehensive income in relation to the associate are reclassified to profit or loss proportionately in accordance with the aforementioned approach.

H. When the Group disposes its investment in an associate and loses significant influence over this associate, the amounts previously recognized as capital surplus in relation to the associate are transferred to profit or loss. If it still retains significant influence over this associate, then the amounts previously recognized as capital surplus in relation to the associate are transferred to profit or loss proportionately.

(16) Investment accounted for under equity method - joint ventures

The Group accounts for its interest in a joint venture under equity method. Unrealized profits and losses arising from the transactions between the Group and its joint venture are eliminated to the extent of the Group's interest in the joint venture. However, when the transaction provides evidence of a reduction in the net realizable value of current assets or an impairment loss, all such losses shall be recognized immediately. When the Group's share of losses in a joint venture equals or exceeds its interest in the joint venture together with any other unsecured receivables, the Group does not recognize further losses, unless it has incurred legal or constructive obligations or made payments on behalf of the joint venture.

(17) Property, plant and equipment

- A. Property, plant and equipment are initially recorded at cost. Borrowing costs incurred during the construction period are capitalized.
- B. Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognized. All other repairs and maintenance are charged to profit or loss during the financial period in which they are incurred.
- C. Except for land, other property, plant and equipment apply cost model and are depreciated using the straight-line method to allocate their cost over their estimated useful lives. If each component of property, plant and equipment is significant, it is depreciated separately.

- D. The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each financial year-end. If expectations for the assets' residual values and useful lives differ from previous estimates or the patterns of consumption of the assets' future economic benefits embodied in the assets have changed significantly, any change is accounted for as a change in estimate under IAS 8, 'Accounting Policies, Changes in Accounting Estimates and Errors', from the date of the change. The estimated useful lives of property, plant and equipment are as follows:

Asset	Useful lives			
Buildings (including accessory equipment)	2	~	55	years
Machinery and utilities equipment	2	~	50	years
Transportation equipment	2	~	20	years
Leasehold improvements	2	~	20	years
Other equipment	2	~	55	years

(18) Leasing arrangements (lessee) — right-of-use assets/lease liabilities

- A. Leases are recognized as a right-of-use asset and a corresponding lease liability at the date at which the leased asset is available for use by the Group. For short-term leases or leases of low-value assets, lease payments are recognized as an expense on a straight-line basis over the lease term.
- B. Lease liabilities include the net present value of the remaining lease payments at the commencement date, discounted using the incremental borrowing interest rate or the interest rate implicit in the lease.

Lease payments are comprised of the following:

- (a) Fixed payments, less any lease incentives receivable;
- (b) Variable lease payments that depend on an index or a rate;
- (c) Amounts expected to be payable by the lessee under residual value guarantees;
- (d) The exercise price of a purchase option, if the lessee is reasonably certain to exercise that option; and
- (e) Payments of penalties for terminating the lease, if the lease term reflects the lessee exercising that option.

The Group subsequently measures the lease liability at amortized cost using the interest method and recognizes interest expense over the lease term. The lease liability is remeasured and the amount of remeasurement is recognized as an adjustment to the right-of-use asset when there are changes in the lease term or lease payments and such changes do not arise from contract modifications.

- C. At the commencement date, the right-of-use asset is stated at cost comprising the following:
- (a) The amount of the initial measurement of lease liability;
 - (b) Any lease payments made at or before the commencement date;
 - (c) Any initial direct costs incurred by the lessee; and
 - (d) An estimate of costs to be incurred by the lessee in dismantling and removing the underlying asset, restoring the site on which it is located or restoring the underlying asset to the condition required by the terms and conditions of the lease.

The right-of-use asset is measured subsequently using the cost model and is depreciated from the commencement date to the earlier of the end of the asset's useful life or the end of the lease term. When the lease liability is remeasured, the amount of remeasurement is recognized as an adjustment to the right-of-use asset.

- D. For lease modifications that decrease the scope of the lease, the lessee shall decrease the carrying amount of the right-of-use asset to reflect the partial or full termination of the lease, and recognize the difference between remeasured lease liability in profit or loss.

(19) Investment property

An investment property is stated initially at its cost and measured subsequently using the cost model. Except for land, investment property is depreciated on a straight-line basis over its estimated useful life of 3 to 55 years.

(20) Intangible assets

A. Right of operation

Under IFRIC 12, "Service Concession Agreement," the Group has entered into a contract with the government whereby the Group shall provide infrastructure for public transportation services. Based on the contract, the government grants the Group the right to operate and provide transportation services to the public. Such right is measured using the fair value of the infrastructure, recognized as an intangible asset, and amortized over the contract period of 50 years.

B. Trademarks

Separately acquired trademarks are stated at historical cost. Trademarks and licenses acquired in a business combination are recognized at fair value at the acquisition date. Trademarks and licenses have a finite useful life and are amortized on a straight-line basis over their estimated useful lives of 3 to 30 years.

C. Computer software

Computer software is stated at cost and amortized on a straight-line basis over its estimated useful life of 2 to 10 years.

D. Goodwill

Goodwill arises in a business combination accounted for by applying the acquisition method.

E. License agreement, customer list, expertise and other intangible assets

License agreement, customer list and expertise acquired in business combination are recognized at fair value at the acquisition date. Other intangible assets are separately acquired patents and technology transfer royalties, etc. which are stated at historical cost. The latter have a finite useful life and are amortized on a straight-line basis over their estimated lives of 2 to 40 years.

(21) Impairment of non-financial assets

- A. The Group assesses at each balance sheet date the recoverable amounts of those assets where there is an indication that they are impaired. An impairment loss is recognized for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell or value in use. Except for goodwill, when the

circumstances or reasons for recognizing impairment loss for an asset in prior years no longer exist or diminish, the impairment loss is reversed. The increased carrying amount due to reversal should not be more than what the depreciated or amortized historical cost would have been if the impairment had not been recognized.

- B. The recoverable amounts of goodwill are evaluated periodically. An impairment loss is recognized for the amount by which the asset's carrying amount exceeds its recoverable amount. Impairment loss of goodwill previously recognized in profit or loss shall not be reversed in the following years.
- C. For the purpose of impairment testing, goodwill acquired in a business combination is allocated to each of the cash-generating units, or groups of cash-generating units, that is/are expected to benefit from the synergies of the business combination. Each unit or group of units to which the goodwill is allocated represents the lowest level within the entity at which the goodwill is monitored for internal management purposes. Goodwill is monitored at the operating segment level.

(22) Borrowings

- A. Borrowings comprise long-term and short-term bank borrowings. Borrowings are recognized initially at fair value, net of transaction costs incurred. Borrowings are subsequently stated at amortized cost; any difference between the proceeds (net of transaction costs) and the redemption value is recognized in profit or loss over the period of the borrowings using the effective interest method.
- B. Fees paid on the establishment of loan facilities are recognized as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. In this case, the fee is deferred until the drawdown occurs. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalized as a pre-payment for liquidity services and amortized over the period of the facility to which it relates.

(23) Accounts and notes payable

- A. Accounts payable are liabilities for purchases of raw materials, goods or services and notes payable are those resulting from operating and non-operating activities.
- B. The short-term notes and accounts payable without bearing interest are subsequently measured at initial invoice amount as the effect of discounting is immaterial.

(24) Financial liabilities at fair value through profit or loss

- A. Financial liabilities are classified in this category of held for trading if acquired principally for the purpose of repurchasing in the short-term. Derivatives are also categorized as financial liabilities held for trading unless they are designated as hedges or financial liabilities at fair value through profit or loss. Financial liabilities that meet one of the following criteria are designated as at fair value through profit or loss at initial recognition:
 - (a) Hybrid (combined) contracts; or
 - (b) They eliminate or significantly reduce a measurement or recognition inconsistency; or
 - (c) They are managed and their performance is evaluated on a fair value basis, in accordance with a documented risk management policy.

- B. At initial recognition, the Group measures the financial liabilities at fair value. All related transaction costs are recognized in profit or loss. The Group subsequently measures these financial liabilities at fair value with any gain or loss recognized in profit or loss.
- C. If the credit risk results in fair value changes in financial liabilities designated as at fair value through profit or loss, they are recognized in other comprehensive income in the circumstances other than avoiding accounting mismatch or recognizing in profit or loss for loan commitments or financial guarantee contracts.

(25) Bonds payable

Ordinary corporate bonds issued by the Group are initially recognized at fair value less transaction costs. Any difference between the proceeds (net of transaction costs) and the redemption value is presented as an addition to or deduction from bonds payable, which is amortized to profit or loss over the period of bond circulation using the effective interest method as an adjustment to 'finance costs'.

(26) Derecognition of financial liabilities

Financial liability is derecognized when the obligation under the liability specified in the contract is discharged or cancelled or expires.

(27) Offsetting financial instruments

Financial assets and liabilities are offset and reported in the net amount in the balance sheet when there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously.

(28) Non-hedging and embedded derivatives

- A. Non-hedging derivatives are initially recognized at fair value on the date a derivative contract is entered into and recorded as financial assets or financial liabilities at fair value through profit or loss. They are subsequently remeasured at fair value and the gains or losses are recognized in profit or loss.
- B. Under the financial assets, the hybrid contracts embedded with derivatives are initially recognized as financial assets at fair value through profit or loss, financial assets at fair value through other comprehensive income and financial assets at amortized cost based on the contract terms.
- C. Under the non-financial assets, whether the hybrid contracts embedded with derivatives are accounted for separately at initial recognition is based on whether the economic characteristics and risks of an embedded derivative are closely related in the host contract. When they are closely related, the entire hybrid instrument is accounted for by its nature in accordance with the applicable standard. When they are not closely related, the derivative is accounted for differently from the host contract as derivative while the host contract is accounted for by its nature in accordance with the applicable standard. Alternatively, the entire hybrid instrument is designated as financial liabilities at fair value through profit or loss upon initial recognition.

(29) Provisions

Provisions (including decommissioning) are recognized when the Group has a present legal or constructive obligation as a result of past events, and it is probable that an outflow of economic resources will be required to settle the obligation and the amount of the obligation can be reliably estimated. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation on the balance sheet date, which is discounted using a pre-tax discount rate that reflects the current market assessments of the time value of money and the risks specific to the obligation. When discounting is used, the increase in the provision due to passage of time is recognized as interest expense.

(30) Employee benefits

A. Short-term employee benefits

Short-term employee benefits are measured at the undiscounted amount of the benefits expected to be paid in respect of service rendered by employees in a period and should be recognized as expenses in that period when the employees render service.

B. Pensions

(a) Defined contribution plans

For defined contribution plans, the contributions are recognized as pension expenses when they are due on an accrual basis. Prepaid contributions are recognized as an asset to the extent of a cash refund or a reduction in the future payments.

(b) Defined benefit plans

- i. Net obligation under a defined benefit plan is defined as the present value of an amount of pension benefits that employees will receive on retirement for their services with the Group in current period or prior periods. The liability recognized in the balance sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the balance sheet date less the fair value of plan assets. The net defined benefit obligation is calculated annually by independent actuaries using the projected unit credit method. The rate used to discount is determined by using interest rates of high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating to the terms of the related pension liability; when there is no deep market in high-quality corporate bonds, the Group uses interest rates of government bonds (at the balance sheet date) instead.
- ii. Remeasurements arising on defined benefit plans are recognized in other comprehensive income in the period in which they arise and are recorded as retained earnings.
- iii. Past service costs are recognized immediately in profit or loss.

C. Employees' compensation and directors' and supervisors' remuneration

Employees' compensation and directors' and supervisors' remuneration are recognized as expenses and liabilities, provided that such recognition is required under legal or constructive obligation and those amounts can be reliably estimated. Any difference between the resolved amounts and the subsequently actual distributed amounts is accounted for as changes in estimates. If employees' compensation is distributed by shares, the Group calculates the number of shares

based on the closing market price at the previous day of the board meeting resolution.

D. Termination benefits

Termination benefits are employee benefits provided in exchange for the termination of employment as a result from either the Group's decision to terminate an employee's employment before the normal retirement date, or an employee's decision to accept an offer of redundancy benefits in exchange for the termination of employment. The Group recognises expense as it can no longer withdraw an offer of termination benefits or it recognises relating restructuring costs, whichever is earlier. Benefits that are expected to be due more than 12 months after balance sheet date shall be discounted to their present value.

(31) Income tax

- A. The tax expense for the period comprises current and deferred tax. Tax is recognized in profit or loss, except to the extent that it relates to items recognized in other comprehensive income or items recognized directly in equity, in which cases the tax is recognized in other comprehensive income or equity.
- B. The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the balance sheet date in the countries where the Company and its subsidiaries operate and generate taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in accordance with applicable tax regulations. It establishes provisions where appropriate based on the amounts expected to be paid to the tax authorities. An additional tax is levied on the unappropriated retained earnings and is recorded as income tax expense in the year the stockholders resolve to retain the earnings.
- C. Deferred income tax is recognized, using the balance sheet liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated financial statements. However, the deferred income tax is not accounted for if it arises from initial recognition of goodwill or of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting nor taxable profit or loss and does not give rise to equal taxable and deductible temporary differences. Deferred income tax is provided on temporary differences arising on investments in subsidiaries and associates, except where the timing of the reversal of the temporary difference is controlled by the Group and it is probable that the temporary difference will not reverse in the foreseeable future. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realized or the deferred income tax liability is settled.
- D. Deferred income tax assets are recognized only to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilized. At each balance sheet date, unrecognized and recognized deferred income tax assets are reassessed.

- E. Current income tax assets and liabilities are offset and the net amount reported in the balance sheet when there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously. Deferred income tax assets and liabilities are offset on the balance sheet when the entity has the legally enforceable right to offset current tax assets against current tax liabilities and they are levied by the same taxation authority on either the same entity or different entities that intend to settle on a net basis or realize the asset and settle the liability simultaneously.
- F. A deferred tax asset shall be recognized for the carryforward of unused tax credits resulting from acquisitions of equipment or technology, research and development expenditures and equity investments to the extent that it is possible that future taxable profit will be available against which the unused tax credits can be utilized.

(32) Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new shares or stock options are shown in equity as a deduction, net of tax, from the proceeds.

(33) Dividends

Dividends are recorded in the Company's financial statements in the period in which they are approved by the Company's shareholders. Cash dividends are recorded as liabilities; stock dividends are recorded as stock dividends to be distributed and are reclassified to ordinary shares on the effective date of new shares issuance.

(34) Revenue recognition

A. Sales of goods

- (a) The Group manufactures and sells various soft drinks, food, animal feeds, sauces, vegetable oil, and medicines, etc. Sales are recognized when control of the products has transferred, being when the products are delivered to the wholesaler, the wholesaler has full discretion over the channel and price to sell the products, and there is no unfulfilled obligation that could affect the wholesaler's acceptance of the products. Delivery occurs when the products have been shipped to the specific location, the risks of obsolescence and loss have been transferred to the wholesaler, and either the wholesaler has accepted the products in accordance with the sales contract, or the Group has objective evidence that all criteria for acceptance have been satisfied.
- (b) Revenue from these sales is recognized based on the price specified in the contract, net of the estimated sales discounts and volume discounts. The products are often sold with volume discounts based on estimated sales of each year. Accumulated experience is used to estimate and provide for the sales discounts and volume discounts, using the expected value method, and revenue is only recognized to the extent that it is highly probable that a significant reversal will not occur. The estimation is subject to an assessment at each reporting date. A refund liability is recognized for expected sales discounts and volume discounts payable to customers in relation to sales made until the end of the reporting period. As the time interval between the transfer of committed goods or service and the payment of customer does not exceed one

year, the Group does not adjust the transaction price to reflect the time value of money.

- (c) A receivable is recognized when the goods are delivered as this is the point in time that the consideration is unconditional because only the passage of time is required before the payment is due.

B. Sale of goods—retail

- (a) The Group operates various chain of retail stores. Revenue from the sale of goods is recognized when the Group sells a product to the customer.
- (b) Payment of the transaction price is due immediately when the customer purchases the products. It is the Group's policy to sell its products to the end customer with a right of return. Therefore, a refund liability and a right to the returned goods (listed as "other current assets") are recognized for the products expected to be returned. Accumulated experience is used to estimate such returns using the expected value method. Because the number of products returned has been steady for years, it is highly probable that a significant reversal in the cumulative revenue recognized will not occur. The validity of this assumption and the estimated amount of returns are reassessed at each reporting date.
- (c) The Group operates a loyalty programme where retail customers accumulate points for purchases made which entitle them to discount on future purchases. The points provide a material right to customers that they would not receive without entering into a contract. Therefore, the promise to provide points to the customer is a separate performance obligation. The transaction price is allocated to the product and the points on a relative stand-alone selling price basis. The stand-alone selling price per point is estimated on the basis of the discount granted when the points are redeemed and on the basis of the likelihood of redemption, based on past experience. The stand-alone selling price of the product sold is estimated on the basis of the retail price. A contract liability is recognized for the transaction price which is allocated to the points and revenue is recognized when the points are redeemed or expire.

C. Rendering of services

- (a) The Group provides services such as the distribution business, operation of public transportation station, processing of packaging materials, establishing information system and management consulting, etc. Revenue from rendering services is recognized under the percentage-of-completion method when the outcome of services provided can be estimated reliably. The stage of completion of a service contract is measured by the percentage of the actual services performed as of the financial reporting date to the total services to be performed by surveys of work performed. If the outcome of a service contract cannot be estimated reliably, contract revenue should be recognized only to the extent that contract costs incurred are likely to be recoverable. When the Group's services provided exceed the customer's payment obligation, it is recognized as a contract asset. Conversely, when the customer's payment obligation exceeds the services provided by the Group, it is recognized as a contract liability.
- (b) The Group revises estimates of revenue, costs, and the stage of completion as circumstances change. Any increase or decrease in estimated revenue or costs resulting from changes in

estimates is reflected in profit or loss during the period when management becomes aware of the circumstances that lead to the revision.

D. Incremental costs of obtaining a contract

Given that the contractual period lasts less than one year, the Group recognizes the incremental costs of obtaining a contract as an expense when incurred although the Group expects to recover those costs.

(35) Service concession arrangements

- A. The Group contracted with the government (grantor) a service concession arrangement whereby the Group shall provide construction of the government's infrastructure assets for public services and operate those assets during the term of the arrangement. When the term of the operating period expires, the underlying infrastructure assets will be transferred to the government without consideration. The Group allocates the fair value of the consideration received or receivable in respect of the service concession arrangement between construction services and operating services provided based on their relative fair values, and recognizes such allocated amounts as revenues in accordance with IFRS 15, 'Revenue from contracts with customers'.
- B. Costs incurred on provision of construction services or upgrading services under a service concession arrangement are accounted for in accordance with IFRS 15, 'Revenue from contracts with customers'.
- C. The consideration received or receivable from the grantor in respect of the service concession arrangement is recognized at its fair value. Such considerations are recognized as a financial asset or an intangible asset based on how the considerations from the grantor to the operator are made as specified in the arrangement. The Group recognizes a financial asset to the extent that it has an unconditional contractual right to receive cash or another financial asset from or at the direction of the grantor for the construction services, and recognizes an intangible asset to the extent that it receives a right (a license) to charge users of the public service.

(36) Government grants

Government grants are recognized at their fair value only when there is reasonable assurance that the Group will comply with any conditions attached to the grants and the grants will be received. Government grants are recognized in profit or loss on a systematic basis over the periods in which the Group recognizes expenses for the related costs for which the grants are intended to compensate.

(37) Business combinations

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

at either fair value or the present ownership instruments' proportionate share in the recognised amounts of the acquiree's identifiable net assets. All other non-controlling interests should be measured at the acquisition-date fair value.

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

(38) Operating segments

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision-maker. The chief operating decision-maker, who is responsible for allocating resources and assessing performance of the operating segments, has been identified as the Chairman that makes strategic decisions.

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

The preparation of these consolidated financial statements requires management to make critical judgements in applying the Group's accounting policies and make critical assumptions and estimates concerning future events. Assumptions and estimates may differ from the actual results and are continually evaluated and adjusted based on historical experience and other factors. Such assumptions and estimates have no significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	<u>December 31, 2024</u>	<u>December 31, 2023</u>
Cash:		
Cash on hand	\$ 2,045,205	\$ 2,051,497
Checking deposits and demand deposits	<u>30,236,548</u>	<u>33,286,161</u>
	<u>32,281,753</u>	<u>35,337,658</u>
Cash equivalents:		
Time deposits	62,052,774	55,957,826
Short-term financial instruments	<u>6,107,881</u>	<u>9,560,362</u>
	<u>68,160,655</u>	<u>65,518,188</u>
	<u>\$ 100,442,408</u>	<u>\$ 100,855,846</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 December 31, 2024 and 2023 are described in Note 8, 'PLEDGED ASSETS'.

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

<u>Assets</u>	<u>December 31, 2024</u>	<u>December 31, 2023</u>
Current items:		
Financial assets mandatorily measured at fair value through profit or loss		
Structured notes	\$ 7,410,995	\$ 6,919,434
Beneficiary certificates	3,776,949	1,923,870
Unlisted and unemerging stocks	707,298	659,035
Listed and emerging stocks	611,619	456,922
Forward foreign exchange contracts	23,176	8,304
	12,530,037	9,967,565
Valuation adjustment	268,640	356,997
	<u>\$ 12,798,677</u>	<u>\$ 10,324,562</u>
Non-current items:		
Financial assets mandatorily measured at fair value through profit or loss		
Beneficiary certificates	\$ 5,427,609	\$ 4,849,874
Unlisted and unemerging stocks	1,256,383	1,332,952
	6,683,992	6,182,826
Valuation adjustment	757,470	528,139
	<u>\$ 7,441,462</u>	<u>\$ 6,710,965</u>
<u>Liabilities</u>	<u>December 31, 2024</u>	<u>December 31, 2023</u>
Current items:		
Financial liabilities mandatorily measured at fair value through profit or loss		
Forward foreign exchange contracts	\$ 1,225	\$ 3,250

- 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 \$669,437 and \$443,356 (listed as “Other gains and losses”) for the years ended December 31, 2024 and 2023, respectively.

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

	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
	December 31, 2023		
	Contract Amount (in thousands)		Contract Period
Current items:			
Forward foreign exchange buying contract	USD 5, 908		11. 2023~6. 2024
Forward foreign exchange selling contract	USD 11, 860		11. 2023~3. 2024
Forward foreign exchange selling contract	CNY 4, 300		12. 2023~1. 2024

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 December 31, 2024 and 2023.

(3) Financial assets at amortized cost

Items	December 31, 2024	December 31, 2023
Current items:		
Time deposits with a maturity of over three months	\$ 15, 380, 303	\$ 13, 398, 818
Financial bonds	2, 954, 999	729, 233
Negotiable certificates of deposits	2, 698, 904	276, 345
Bonds with repurchase agreement	256, 456	2, 520, 058
	<u>\$ 21, 290, 662</u>	<u>\$ 16, 924, 454</u>
Non-current items:		
Time deposits with a maturity of over one year	\$ 23, 483, 154	\$ 21, 926, 689
Financial bonds	1, 588, 264	2, 556, 421
	<u>\$ 25, 071, 418</u>	<u>\$ 24, 483, 110</u>

- A. The Group recognized interest income in profit or loss on financial assets at amortized cost amounting to \$1,650,159 and \$1,650,321 for the years ended December 31, 2024 and 2023, respectively.
- B. As of December 31, 2024 and 2023, without taking into account any collateral held or other credit enhancements, the maximum exposure to credit risk in respect of the amount that best represents

the financial assets at amortized cost held by the Group was its book value.

C. The Group has no financial assets at amortized cost pledged to others as of December 31, 2024 and 2023.

D. Information relating to credit risk of financial assets at amortized cost is provided in Note 12(2). The counterparties of the Group's investments in certificates of deposits are financial institutions with high credit quality, so the Group expects that the probability of counterparty default is remote.

(4) Notes and accounts receivable

	<u>December 31, 2024</u>	<u>December 31, 2023</u>
Notes receivable	\$ 1,743,262	\$ 1,415,220
Less: Allowance for uncollectible accounts	(19,121)	(14,854)
	<u>\$ 1,724,141</u>	<u>\$ 1,400,366</u>
Accounts receivable	\$ 20,345,048	\$ 18,772,918
Less: Allowance for uncollectible accounts	(371,514)	(388,030)
	<u>\$ 19,973,534</u>	<u>\$ 18,384,888</u>

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

	<u>December 31, 2024</u>		<u>December 31, 2023</u>	
	Notes receivable	Accounts receivable	Notes receivable	Accounts receivable
Within 30 days	\$ 644,827	\$ 14,234,949	\$ 509,393	\$ 12,733,629
31 to 60 days	370,235	3,954,707	334,497	3,657,309
61 to 90 days	306,517	1,437,890	235,674	1,559,817
91 to 180 days	385,714	429,479	289,515	497,405
Over 181 days	35,969	288,023	46,141	324,758
	<u>\$ 1,743,262</u>	<u>\$ 20,345,048</u>	<u>\$ 1,415,220</u>	<u>\$ 18,772,918</u>

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

C. As of December 31, 2024 and 2023, without taking into account any collateral held or other credit enhancements, the maximum exposure to credit risk in respect of the amount that best represents the Group's notes and accounts receivable was its book value.

D. For more information on notes receivable pledged as collateral as of December 31, 2024 and 2023, refer to Note 8, 'PLEDGED ASSETS'.

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

(5) Other receivables

	<u>December 31, 2024</u>	<u>December 31, 2023</u>
Other receivables	\$ 5,512,845	\$ 4,908,993
Interest receivable	2,820,316	1,943,171
Dividends receivable	37,233	—
	<u>8,370,394</u>	<u>6,852,164</u>
Less: Allowance for uncollectible accounts	(41,100)	(39,570)
	<u>\$ 8,329,294</u>	<u>\$ 6,812,594</u>

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

(6) Inventories

	<u>December 31, 2024</u>	<u>December 31, 2023</u>
Merchandise	\$ 33,683,263	\$ 32,998,895
Raw materials	8,980,374	8,330,974
Raw materials in transit	1,911,590	1,996,548
Supplies	2,230,472	2,214,320
Work in process	3,157,731	2,652,825
Finished goods	11,148,521	9,475,575
By-products	172	1,153
Land held for construction	1,001,064	997,396
Buildings and land held for sale	3,696	3,696
Transportation equipment held for sale	<u>41,802</u>	<u>49,043</u>
	62,158,685	58,720,425
Less: Allowance for price decline of inventories	(902,235)	(970,937)
	<u>\$ 61,256,450</u>	<u>\$ 57,749,488</u>

The cost of inventories recognized as expense for the year:

	<u>For the years ended December 31,</u>	
	<u>2024</u>	<u>2023</u>
Cost of goods sold	\$ 432,945,478	\$ 384,656,350
Reversal of allowance for inventory market price decline (Note)	(77,634)	(1,677)
Loss on discarding of inventory	2,269,134	2,002,072
Loss on physical inventory	443,161	389,234
Loss on production stoppages	1,456,699	1,744,468
Income from sale of scraps	(424,403)	(330,719)
Other operating costs	<u>5,894,633</u>	<u>4,829,509</u>
	<u>\$ 442,507,068</u>	<u>\$ 393,289,237</u>

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

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

<u>Items</u>	<u>December 31, 2024</u>	<u>December 31, 2023</u>
Equity instruments		
Listed stocks	\$ 3,153,511	\$ 3,324,578
Unlisted and unemerging stocks	<u>1,166,076</u>	<u>1,147,410</u>
	4,319,587	4,471,988
Valuation adjustment	(<u>20,554</u>)	<u>45,447</u>
	<u>4,299,033</u>	<u>4,517,435</u>
Debt instruments		
Beneficiary certificates	–	798,852
Valuation adjustment	<u>–</u>	(<u>81,594</u>)
	<u>–</u>	<u>717,258</u>
	<u>\$ 4,299,033</u>	<u>\$ 5,234,693</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 December 31, 2024 and 2023.
- B. The Group disposed financial assets at fair value through other comprehensive income – equity instrument in the amount of \$593,040 and \$428,699 for the years ended December 31, 2024 and 2023, respectively. This resulted in cumulative gain on disposal amounting to \$350,793 and \$118,076, which was reclassified from other equity to retained earnings for the years ended December 31, 2024 and 2023, respectively, and the Company reclassified other equity of \$278,110 and \$89,987 to retained earnings based on shareholdings of the Company for the years ended December 31, 2024 and 2023, respectively.
- C. The Group disposed financial assets at fair value through other comprehensive income – debt instrument in the amount of \$762,170 and \$ – for the years ended December 31, 2024 and 2023, respectively. This resulted in cumulative loss on disposal amounting to \$88,970 and \$ –, which was reclassified from other comprehensive income to income (listed as “Other gains and losses”) for the years ended December 31, 2024 and 2023, respectively.
- D. Amounts recognized in profit or loss and other comprehensive income in relation to the financial assets at fair value through other comprehensive income are listed below:

	<u>For the years ended December 31,</u>	
	<u>2024</u>	<u>2023</u>
Equity instruments at fair value through other comprehensive income		
Fair value change recognized in other comprehensive income	<u>\$ 272,335</u>	<u>\$ 273,100</u>
Dividend income recognized in profit or loss	<u>\$ 183,915</u>	<u>\$ 143,754</u>

	For the years ended December 31,	
	2024	2023
Debt instruments at fair value through other comprehensive income		
Fair value change recognized in other comprehensive income	\$ 85,367	\$ 21,025
Interest income recognized in profit or loss	\$ 101,517	\$ 81,194

- E. As of December 31, 2024 and 2023, without taking into account any collateral held or other credit enhancements, the maximum exposure to credit risk in respect of the amount that best represents the financial assets at fair value through other comprehensive income held by the Group was its book value.
- F. For more information on financial assets at fair value through other comprehensive income pledged as collateral as of December 31, 2024, refer to Note 8, 'PLEDGED ASSETS'. There was no such situation as of December 31, 2023.

(8) Investments accounted for under equity method

Company name	December 31, 2024	December 31, 2023
Associates:		
President Securities Corp. (Note 2)	\$ 12,087,281	\$ 10,974,015
TTET Union Corp. (Note 2)	3,603,331	2,994,684
Prince Housing and Development Corp. (Note 1)(Note 2)	3,306,419	3,309,210
Kuang Chuan Dairy Co., Ltd. (Note 2)	3,128,616	2,936,097
Yantai North Andre Juice Co., Ltd. (Note 1)	2,182,275	1,971,290
Weilih Food Industrial Co., Ltd. (Note 2)	1,425,989	1,368,951
Grand Bills Finance Corp. (Note 1)	1,246,522	1,286,929
Queen's Holdings (BVI) Ltd. (Note 2)	668,282	610,045
Others (individually less than 2%) (Note 1)(Note 2)	715,592	751,305
	<u>28,364,307</u>	<u>26,202,526</u>
Joint ventures:		
China F&B Venture Investments	654,093	634,643
Wuhan Zijiang President Enterprise Co., Ltd.	649,203	614,203
Others (individually less than 2%)	577,315	576,237
	<u>1,880,611</u>	<u>1,825,083</u>
	<u>\$ 30,244,918</u>	<u>\$ 28,027,609</u>

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

(Note 2) The Group's ownership in these investee companies was less than 50% and was the single largest shareholder. Given the following evaluation processes, which indicate that the

Group has no current ability to direct the relevant activities of these investees, the Group has no control, but only has significant influence, over these investees.

- (a) Considering the quantity and distribution of voting rights between the Group and other owners, there is no specific indicator which indicates that the Group has control ability in these companies.
- (b) Considering the previous voting patterns of the shareholders and the indicators listed in the paragraph of International Financial Reporting Standards No. 10 B18~B20, these indicate that the Group has no current ability to direct the relevant activities.

A. Associates:

- (a) As of December 31, 2024 and 2023, the carrying amount of the Group's individually immaterial associates amounted to \$28,364,307 and \$26,202,526, respectively. The Group's share of the operating results is summarized below:

	For the years ended December 31,	
	2024	2023
Profit from continuing operations	\$ 3, 247, 764	\$ 2, 466, 529
Other comprehensive income, net of tax	270, 043	84, 365
Total comprehensive income	<u>\$ 3, 517, 807</u>	<u>\$ 2, 550, 894</u>

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

	December 31, 2024	December 31, 2023
President Securities Corp.	\$ 12, 883, 110	\$ 9, 831, 189
TTET Union Corp.	11, 321, 930	10, 519, 340
Prince Housing and Development Corp.	2, 226, 518	2, 411, 156
Synergy ScienTech Corp.	951, 340	655, 637
	<u>\$ 27, 382, 898</u>	<u>\$ 23, 417, 322</u>

B. Joint venture:

As of December 31, 2024 and 2023, the carrying amount of the Group's individually immaterial joint ventures amounted to \$1,880,611 and \$1,825,083, respectively. The Group's share of the operating results is summarized below:

	For the years ended December 31,	
	2024	2023
Profit from continuing operations	\$ 95, 426	\$ 101, 585
Other comprehensive income, net of tax	633	41
Total comprehensive income	<u>\$ 96, 059</u>	<u>\$ 101, 626</u>

- C. For more information on investments accounted for under equity method pledged as collateral as of December 31, 2024 and 2023, refer to Note 8, 'PLEDGED ASSETS'.
- D. For the years ended December 31, 2024 and 2023, the share of profit of associates and joint ventures accounted for under equity method was \$3,343,190 and \$2,568,114, respectively.
- E. For the years ended December 31, 2024 and 2023, cash dividends from investments accounted for under equity method amounted to \$1,994,995 and \$1,508,880, respectively.

- F. The Company, on October 23, 2024, passed a resolution by the board of directors to subscribe to 61,694,120 privately placed common shares of PChome Online Inc., in accordance with the regulations for handling securities by publicly listed companies. The total amount is \$2,467,765. The Company has already paid the share subscription amount in January 2025, and the effective date of the capital increase is January 23, 2025.

(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, 2024</u>										
Cost	\$ 27,808,751	\$ 96,239,128	\$113,047,037	\$ 898,255	\$ 8,900,657	\$ 52,638,461	\$ 77,667,607	\$ 8,407,823	\$ 7,332,114	\$392,939,833
Accumulated depreciation	–	(44,236,251)	(90,574,701)	(808,622)	(6,424,085)	(38,415,962)	(54,210,414)	(3,273,182)	–	(237,943,217)
Accumulated impairment	(3,932)	(134,432)	(84,731)	(17,298)	(22)	–	(42,198)	–	–	(282,613)
	<u>\$ 27,804,819</u>	<u>\$ 51,868,445</u>	<u>\$ 22,387,605</u>	<u>\$ 72,335</u>	<u>\$ 2,476,550</u>	<u>\$ 14,222,499</u>	<u>\$ 23,414,995</u>	<u>\$ 5,134,641</u>	<u>\$ 7,332,114</u>	<u>\$154,714,003</u>
<u>For the year ended December 31, 2024</u>										
At January 1	\$ 27,804,819	\$ 51,868,445	\$ 22,387,605	\$ 72,335	\$ 2,476,550	\$ 14,222,499	\$ 23,414,995	\$ 5,134,641	\$ 7,332,114	\$154,714,003
Additions	3,518,978	1,118,976	1,566,163	–	169,281	4,436,698	9,768,816	1,854,306	7,370,080	29,803,298
Depreciation charge	–	(3,344,230)	(5,225,060)	(17,012)	(653,386)	(3,627,305)	(7,634,959)	(1,169,233)	–	(21,671,185)
Disposals – Cost	–	(182,895)	(1,788,880)	–	(519,106)	(1,504,830)	(3,253,804)	(3,652)	(1,241)	(7,254,408)
– Accumulated depreciation	–	124,597	1,706,347	–	496,649	1,315,964	2,984,731	1,762	–	6,630,050
– Accumulated impairment	–	–	122	–	–	–	1,431	–	–	1,553
Impairment loss	–	(63,500)	(1,289)	–	(6)	–	(6,897)	–	–	(71,692)
Reclassification (Note)	15,885,485	4,106,659	5,281,420	–	564,427	(2,702,070)	929,161	(453,260)	(2,941,975)	20,669,847
Effect of combined entity changes	781,808	101,474	18,349	–	41,102	(28,903)	(79,728)	–	–	834,102
Net currency exchange differences	<u>2,779</u>	<u>861,315</u>	<u>554,690</u>	<u>2,677</u>	<u>3,712</u>	<u>30,455</u>	<u>237,533</u>	<u>8</u>	<u>25,305</u>	<u>1,718,474</u>
At December 31	<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>December 31, 2024</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>

(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
<u>January 1, 2023</u>										
Cost	\$ 18,170,815	\$ 78,761,754	\$ 109,394,169	\$ 1,113,221	\$ 8,761,667	\$ 24,825,485	\$ 73,224,221	\$ 8,107,662	\$ 3,499,503	\$ 325,858,497
Accumulated depreciation	– (36,645,637)	(85,324,781)	(972,392)	(6,087,277)	(15,364,553)	(52,108,926)	(3,200,465)	–	(199,704,031)	
Accumulated impairment	(3,932)	(137,997)	(87,012)	(17,807)	(23)	–	(45,397)	–	–	(292,168)
	<u>\$ 18,166,883</u>	<u>\$ 41,978,120</u>	<u>\$ 23,982,376</u>	<u>\$ 123,022</u>	<u>\$ 2,674,367</u>	<u>\$ 9,460,932</u>	<u>\$ 21,069,898</u>	<u>\$ 4,907,197</u>	<u>\$ 3,499,503</u>	<u>\$ 125,862,298</u>
<u>For the year ended December 31, 2023</u>										
At January 1	\$ 18,166,883	\$ 41,978,120	\$ 23,982,376	\$ 123,022	\$ 2,674,367	\$ 9,460,932	\$ 21,069,898	\$ 4,907,197	\$ 3,499,503	\$ 125,862,298
Additions	28,647	341,801	1,111,945	–	292,663	4,480,247	8,213,119	1,890,681	6,224,758	22,583,861
Depreciation charge	– (2,896,018)	(5,166,803)	(19,985)	(642,621)	(3,076,842)	(6,889,988)	(1,175,175)	–	(19,867,432)	
Disposals—Cost	– (1,259,514)	(1,591,822)	–	(448,201)	(1,444,235)	(4,415,333)	(104)	–	(9,159,209)	
— Accumulated depreciation	–	438,263	1,531,546	–	385,529	1,319,402	4,203,261	102	–	7,878,103
— Accumulated impairment	–	–	829	–	–	–	2,877	–	–	3,706
Reversal of (provision for) impairment loss	–	293 (88)	–	–	–	–	–	–	–	205
Reclassification (Note)	1,036,566	895,560	2,402,226	(27,534)	215,109	144,333	1,314,625	(488,054)	(2,403,236)	3,089,595
Effect of business combinations	8,572,582	13,142,514	526,706	–	2,011	3,336,480	39	–	30,674	25,611,006
Net currency exchange differences	141	(772,574)	(409,310)	(3,168)	(2,307)	2,182	(83,503)	(6)	(19,585)	(1,288,130)
At December 31	<u>\$ 27,804,819</u>	<u>\$ 51,868,445</u>	<u>\$ 22,387,605</u>	<u>\$ 72,335</u>	<u>\$ 2,476,550</u>	<u>\$ 14,222,499</u>	<u>\$ 23,414,995</u>	<u>\$ 5,134,641</u>	<u>\$ 7,332,114</u>	<u>\$ 154,714,003</u>
<u>December 31, 2023</u>										
Cost	\$ 27,808,751	\$ 96,239,128	\$ 113,047,037	\$ 898,255	\$ 8,900,657	\$ 52,638,461	\$ 77,667,607	\$ 8,407,823	\$ 7,332,114	\$ 392,939,833
Accumulated depreciation	– (44,236,251)	(90,574,701)	(808,622)	(6,424,085)	(38,415,962)	(54,210,414)	(3,273,182)	–	(237,943,217)	
Accumulated impairment	(3,932)	(134,432)	(84,731)	(17,298)	(22)	–	(42,198)	–	–	(282,613)
	<u>\$ 27,804,819</u>	<u>\$ 51,868,445</u>	<u>\$ 22,387,605</u>	<u>\$ 72,335</u>	<u>\$ 2,476,550</u>	<u>\$ 14,222,499</u>	<u>\$ 23,414,995</u>	<u>\$ 5,134,641</u>	<u>\$ 7,332,114</u>	<u>\$ 154,714,003</u>

(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 years ended December 31,	
	2024	2023
Amount capitalized	\$ 54,008	\$ 17,755
Interest rate range	1.22%~3.80%	1.01%~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 December 31, 2024 and 2023, refer to Note 8, 'PLEDGED ASSETS'.

(10) Leasing arrangements — lessee

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

	Carrying amount	
	December 31, 2024	December 31, 2023
Land	\$ 23,028,111	\$ 21,946,512
Buildings	107,346,005	100,828,083
Other equipment	891,333	866,726
	<u>\$ 131,265,449</u>	<u>\$ 123,641,321</u>

	For the years ended December 31,	
	2024	2023
	Depreciation charge	Depreciation charge
Land	\$ 1,632,988	\$ 1,006,562
Buildings	17,695,668	16,079,298
Other equipment	265,850	252,677
	<u>\$ 19,594,506</u>	<u>\$ 17,338,537</u>

- C. For the years ended December 31, 2024 and 2023, the additions and revaluations to right-of-use assets were \$29,943,177 and \$23,013,031, respectively. For more information about effect of business combinations, refer to Note 6(36), 'Business combinations'.

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

	For the years ended December 31,	
	2024	2023
<u>Items affecting profit or loss</u>		
Interest expense on lease liabilities	\$ 1, 810, 735	\$ 1, 470, 609
Expense on short-term lease contracts	1, 205, 062	939, 141
Expense on leases of low-value assets	169, 112	156, 248
Expense on variable lease payments	1, 030, 215	710, 176
Income from sublease of right-of-use assets	(702, 698)	(878, 231)
Gain from lease modification	(138, 244)	(1, 706, 835)

E. In March 2023, the subsidiary of the Group, Hefei President Enterprises Co., Ltd., entered into a compensation agreement with the land banking center in Hefei City for the conveyance of the land. The transaction of property, plant and equipment and right-of-use assets related to the Compensation Agreement was completed in March 2023. The proceeds from disposal of \$2,580,505 had been collected, and gain arising from lease modifications was recognized amounting to \$1,517,532 (listed as “Other gains and losses”).

F. For the years ended December 31, 2024 and 2023, the Group’s total cash outflow for leases was \$23,952,758 and \$19,267,616, respectively.

G. The Group’s leases not yet commenced to which the lessee is committed are business premises for the lessees, and the lease liabilities undiscounted amount as of December 31, 2024 and 2023 was \$1,912,022 and \$3,461,372, 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 years ended December 31, 2024 and 2023 are as follows:

	For the years ended December 31,	
	2024	2023
Rental income (Note)	\$ 5, 044, 920	\$ 4, 125, 900
Rental income arising from variable lease payments (Note)	\$ 4, 316, 293	\$ 3, 502, 275

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

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

	December 31, 2024	December 31, 2023
Within next 1 year	\$ 4,239,036	\$ 4,329,446
Next 1~2 years	2,365,408	2,293,242
Next 2~3 years	1,511,584	1,468,474
Next 3~4 years	994,509	981,248
Next 4~5 years	862,489	841,594
Over next 5 years	4,994,638	5,595,702
	<u>\$ 14,967,664</u>	<u>\$ 15,509,706</u>

(12) Investment property, net

	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>
<u>For the year ended</u>				
<u>December 31, 2024</u>				
At January 1	\$22,844,909	\$ 8,231,370	\$ 751,084	\$31,827,363
Additions	–	555,035	2,626	557,661
Depreciation	–	(361,678)	(8,392)	(370,070)
Disposals—Cost	(18,909)	(3,995)	–	(22,904)
— Accumulated depreciation	–	2,432	–	2,432
— Accumulated impairment	3,479	334	–	3,813
Reversal of impairment loss	147	–	–	147
Reclassification (Note)	(9,547,431)	(3,014,865)	(644,818)	(13,207,114)
Net currency exchange differences	–	20,570	–	20,570
At December 31	<u>\$13,282,195</u>	<u>\$ 5,429,203</u>	<u>\$ 100,500</u>	<u>\$18,811,898</u>
<u>December 31, 2024</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>Land</u>	<u>Buildings</u>	<u>Right-of-use assets</u>	<u>Total</u>
<u>January 1, 2023</u>				
Cost	\$17,432,199	\$10,981,985	\$ 786,596	\$29,200,780
Accumulated depreciation	–	(4,338,038)	(10,805)	(4,348,843)
Accumulated impairment	(1,885,496)	(48,347)	–	(1,933,843)
	<u>\$15,546,703</u>	<u>\$ 6,595,600</u>	<u>\$ 775,791</u>	<u>\$22,918,094</u>
For the year ended				
<u>December 31, 2023</u>				
At January 1	\$15,546,703	\$ 6,595,600	\$ 775,791	\$22,918,094
Additions	4,769,115	1,016,497	6,450	5,792,062
Depreciation	–	(349,023)	(31,157)	(380,180)
Disposals—Cost	–	(13,276)	–	(13,276)
— Accumulated depreciation	–	12,911	–	12,911
Reversal of impairment loss	106	–	–	106
Reclassification (Note)	(975,564)	66,693	–	(908,871)
Effect of business combinations	3,504,549	900,114	–	4,404,663
Net currency exchange differences	–	1,854	–	1,854
At December 31	<u>\$22,844,909</u>	<u>\$ 8,231,370</u>	<u>\$ 751,084</u>	<u>\$31,827,363</u>
<u>December 31, 2023</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>

(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:

	For the years ended December 31,	
	2024	2023
Rental income from the lease of the investment property (Note)	\$ 2,004,329	\$ 2,142,940
Direct operating expenses arising from the investment property that generated income during the year	\$ 989,504	\$ 797,693
Direct operating expenses arising from the investment property that did not generate income during the year	\$ 53,431	\$ 65,887

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

- B. The fair value of the investment property held by the Group as of December 31, 2024 and 2023 ranged from \$35,907,436 to \$59,730,718, which were assessed based on the reports of independent appraisers. Valuations were made based on most recent transaction prices of similar and comparable properties, considering factors such as location, transaction scale, and purpose of use, etc., which were categorized within Level 3 in fair value hierarchy.
- C. The Group purchased agricultural land under the names of own-cultivators for other uses in the future. The use of the land has not yet been determined, as a result, such land was recognized as ‘Investment property, net.’
- D. For more information 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 December 31, 2024 and 2023, refer to Note 8, ‘PLEDGED ASSETS’.

(13) Intangible assets

	<u>Licenses</u>	<u>Trademarks</u>	<u>Software</u>	<u>Goodwill</u>	<u>License agreement and customer lists</u>	<u>Expertise</u>	<u>Others</u>	<u>Total</u>
For the year ended December 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	–	1,019	554,326	–	–	–	1,610	556,955
Amortization	(13,224)	(217,256)	(612,522)	–	(437,745)	(107,871)	(101,762)	(1,490,380)
Disposals	–	–	(212)	–	–	–	–	(212)
Transferred from prepayments for equipment	–	–	183	–	–	–	–	183
Impairment loss	–	(122)	–	(182,848)	–	–	–	(182,970)
Effect of combined entity changes	–	–	(10,207)	433,901	49,516	–	419,650	892,860
Net exchange differences	–	(166,263)	(333)	(61,472)	–	(110,087)	(20,215)	(358,370)
At December 31	<u>\$ 412,133</u>	<u>\$ 2,932,872</u>	<u>\$ 1,610,875</u>	<u>\$ 30,531,458</u>	<u>\$ 8,888,551</u>	<u>\$ 1,546,645</u>	<u>\$ 849,569</u>	<u>\$ 46,772,103</u>
	<u>Licenses</u>	<u>Trademarks</u>	<u>Software</u>	<u>Goodwill</u>	<u>License agreement and customer lists</u>	<u>Expertise</u>	<u>Others</u>	<u>Total</u>
For the year ended December 31, 2023								
At January 1	\$ 438,580	\$ 3,307,957	\$ 669,733	\$ 3,325,893	\$ 6,554,094	\$ 1,907,869	\$ 476,706	\$ 16,680,832
Additions	–	2,870	627,129	–	–	–	5,947	635,946
Amortization	(13,223)	(218,043)	(466,928)	–	(315,314)	(109,403)	(81,883)	(1,204,794)
Disposals	–	–	(310)	–	–	–	–	(310)
Effect of business combinations	–	280,000	850,575	27,035,727	3,038,000	–	151,507	31,355,809
Net exchange differences	–	(57,290)	(559)	(19,743)	–	(33,863)	(1,991)	(113,446)
At December 31	<u>\$ 425,357</u>	<u>\$ 3,315,494</u>	<u>\$ 1,679,640</u>	<u>\$ 30,341,877</u>	<u>\$ 9,276,780</u>	<u>\$ 1,764,603</u>	<u>\$ 550,286</u>	<u>\$ 47,354,037</u>

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

	For the years ended December 31,	
	2024	2023
Operating costs	\$ 72,819	\$ 68,890
Operating expenses	1,417,561	1,135,904
	<u>\$ 1,490,380</u>	<u>\$ 1,204,794</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:

	For the years ended December 31,	
	2024	2023
Circulation business segments	\$ 27,667,878	\$ 27,219,501
Foods business segments	893,710	1,141,595
Distribution business segments	21,311	21,311
Other segments	1,948,559	1,959,470
	<u>\$ 30,531,458</u>	<u>\$ 30,341,877</u>

D. For more information about impairment of intangible assets, refer to Note 6(14), 'Impairment on non-financial assets'

E. As of December 31, 2024 and 2023, 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 years ended December 31, 2024 and 2023 (listed as "Other gains and losses"). Details of such (loss) gain are as follows:

Items	For the years ended December 31,			
	2024		2023	
	Recognized in profit or loss	Recognized in other comprehensive income	Recognized in profit or loss	Recognized in other comprehensive income
Gain on reversal (impairment loss):				
Property, plant and equipment	(\$ 71,692)	\$ -	\$ 205	\$ -
Investment property	147	-	106	-
Intangible assets	(182,970)	-	-	-
	<u>(\$ 254,515)</u>	<u>\$ -</u>	<u>\$ 311</u>	<u>\$ -</u>

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

Segments	For the years ended December 31,			
	2024		2023	
	Recognized in profit or loss	Recognized in other comprehensive income	Recognized in profit or loss	Recognized in other comprehensive income
Foods business	(\$ 253,387)	\$ –	\$ 318	\$ –
Feeds business	(9)	–	(8)	–
Pharmaceuticals business	(1,119)	–	1	–
	<u>(\$ 254,515)</u>	<u>\$ –</u>	<u>\$ 311</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 is the higher of an asset's fair value less costs of disposal or value in use. The fair value is based on the evaluation result after adjusting the equity value of the cash-generating unit according to the market method with reference to various value multipliers and the transaction price of similar targets in the region or according to the cost method after considering various factors such as the use of various assets and liabilities. And, the value-in-use use pre-tax cash flow projections based on financial budgets approved by the management covering a five-year-period. The key assumptions used for value-in-use calculations are as follows:

- (1) Discount rate: Estimated based on weighted average cost of capital. The discount rates ranged from 4.33% to 14.70% and 5.59% to 14.70% for the years ended December 31, 2024 and 2023.
- (2) Terminal value growth rate: Determined by referencing to the long-term average historical economic growth rate of mature economies, long-term price index growth rates and market competitions. The terminal value growth rates ranged from 1% to 2.83% and 1% to 3.26% for the years ended December 31, 2024 and 2023, respectively.

Management determined budgeted gross margin and operating profit margin based on past performance and its expectations of market development. The weighted average growth rates used are consistent with the forecasts included in industry reports. The discount rates used are pre-tax and reflected specific risks relating to the relevant operating segments.

Based on the Group's assessment, impairment losses are recognized for the goodwill due to the recoverable amount is less than the carrying amount for the year ended December 31, 2024. There was no such situation for the year ended December 31, 2023.

(15) Short-term borrowings

	<u>December 31, 2024</u>	<u>December 31, 2023</u>	<u>Collateral</u>
Unsecured bank borrowings	\$ 28,420,582	\$ 31,925,773	None
Secured bank borrowings	<u>3,200,025</u>	<u>2,506,000</u>	(Note)
	<u>\$ 31,620,607</u>	<u>\$ 34,431,773</u>	
Interest rate range	<u>0.75%~6.90%</u>	<u>1.38%~8.95%</u>	

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

For more information about interest expenses recognized by the Group for the years ended December 31, 2024 and 2023, refer to Note 6(29), 'Finance costs'.

(16) Short-term notes and bills payable

	<u>December 31, 2024</u>	<u>December 31, 2023</u>	<u>Collateral</u>
Commercial papers payable	\$ 6,923,962	\$ 11,301,618	(Note)
Less: Unamortized discount	(<u>5,165</u>)	(<u>8,434</u>)	
	<u>\$ 6,918,797</u>	<u>\$ 11,293,184</u>	
Interest rate range	<u>1.66%~2.24%</u>	<u>1.55%~2.23%</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 years ended December 31, 2024 and 2023, refer to Note 6(29), 'Finance costs'.

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

(17) Other payables

	<u>December 31, 2024</u>	<u>December 31, 2023</u>
Receipts under custody at convenience stores	\$ 10,790,674	\$ 11,522,259
Accrued salaries and bonuses	13,058,948	12,192,591
Advertising and promotion expenses payable	8,042,603	5,262,815
Equipment and construction payable	4,843,690	3,812,202
Employees' compensation and remuneration for directors and supervisors	3,477,110	3,086,191
Sales receipt on behalf of others	1,408,788	1,146,005
Incentive bonus payable to franchisees	1,176,030	1,246,982
Others	<u>27,834,566</u>	<u>24,460,917</u>
	<u>\$ 70,632,409</u>	<u>\$ 62,729,962</u>

(18) Corporate bonds payable

	<u>December 31, 2024</u>	<u>December 31, 2023</u>	<u>Collateral</u>
Unsecured bonds payable	\$ 65,075,000	\$ 64,150,000	None
Less: Current portion of bonds payable	(9,825,000)	(8,025,000)	
	<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 years ended December 31, 2024 and 2023, refer to Note 6(29), 'Finance costs'.

(19) Long-term borrowings

	December 31, 2024	December 31, 2023	Collateral
Unsecured bank borrowings	\$ 48,212,120	\$ 39,914,781	None
Secured bank borrowings	596,666	534,076	(Note)
Commercial papers payable	5,000,000	2,000,000	None
	53,808,786	42,448,857	
Less: Current portion of			
long-term borrowings	(468,747)	(1,461,467)	
Unamortized discount	(5,308)	(423)	
	\$ 53,334,731	\$ 40,986,967	
Range of maturity dates	6. 2025~4. 2034	1. 2024~6. 2033	
Range of interest rates	0. 50%~6. 2%	1. 23%~6. 18%	

(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 years ended December 31, 2024 and 2023, refer to Note 6(29), 'Finance costs'.
- B. The above commercial papers were issued and secured by banks and bills finance corporations for medium and long-term financing.

(20) Pensions

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

(a) The amounts recognized in the balance sheet are as follows:

	December 31, 2024	December 31, 2023
Present value of defined benefit obligations	(\$ 18,532,546)	(\$ 19,428,244)
Fair value of plan assets	16,218,297	15,081,990
	<u>(\$ 2,314,249)</u>	<u>(\$ 4,346,254)</u>
Net defined benefit liability	(\$ 3,388,002)	(\$ 4,580,171)
Net defined benefit asset (Note)	1,073,753	233,917
	<u>(\$ 2,314,249)</u>	<u>(\$ 4,346,254)</u>

(Note) Listed as 'Other non-current assets'.

(b) Movements in net defined benefit asset/liabilities are as follows:

<u>For the year ended December 31, 2024</u>	Present value of defined benefit obligations	Fair value of plan assets	Net defined benefit asset/liability
Balance at January 1	(\$ 19,428,244)	\$ 15,081,990	(\$ 4,346,254)
Current service cost	(175,311)	-	(175,311)
Interest (expense) income	(273,291)	203,872	(69,419)
Past service cost	(922)	-	(922)
Effect of plan curtailment	60,563	(18,839)	41,724
Effect of plan liquidation	32,590	(29,324)	3,266
	<u>(19,784,615)</u>	<u>15,237,699</u>	<u>(4,546,916)</u>
Remeasurements:			
Return on plan assets	-	1,339,600	1,339,600
Change in demographic assumptions	(929)	-	(929)
Change in financial assumptions	431,220	-	431,220
Experience adjustments	(198,787)	-	(198,787)
	<u>231,504</u>	<u>1,339,600</u>	<u>1,571,104</u>
Pension fund contribution	-	520,211	520,211
Paid pension	1,023,955	(967,209)	56,746
Effect of business combinations	(3,390)	87,996	84,606
Balance at December 31	<u>(\$ 18,532,546)</u>	<u>\$ 16,218,297</u>	<u>(\$ 2,314,249)</u>

<u>For the year ended December 31, 2023</u>	<u>Present value of defined benefit obligations</u>	<u>Fair value of plan assets</u>	<u>Net defined benefit asset/liability</u>
Balance at January 1	(\$ 18,885,471)	\$ 14,505,746	(\$ 4,379,725)
Current service cost	(174,169)	–	(174,169)
Interest (expense) income	(278,412)	207,303	(71,109)
Past service cost	1,810	–	1,810
Effect of plan curtailment	94	(4,040)	(3,946)
Effect of plan liquidation	19,110	(16,685)	2,425
	<u>(19,317,038)</u>	<u>14,692,324</u>	<u>(4,624,714)</u>
Remeasurements:			
Return on plan assets	–	130,464	130,464
Change in demographic assumptions	(1,141)	–	(1,141)
Change in financial assumptions	(160,486)	–	(160,486)
Experience adjustments	336,835	–	336,835
	<u>175,208</u>	<u>130,464</u>	<u>305,672</u>
Pension fund contribution	–	451,230	451,230
Paid pension	<u>1,056,826</u>	<u>(1,013,176)</u>	<u>43,650</u>
Transfer in due to employees return	(3,334)	3,334	–
Effect of business combinations	(1,339,906)	817,814	(522,092)
Balance at December 31	<u>(\$ 19,428,244)</u>	<u>\$ 15,081,990</u>	<u>(\$ 4,346,254)</u>

- (c) The Bank of Taiwan was commissioned to manage the Fund of the Group's defined benefit pension plan in accordance with the Fund's annual investment and utilization plan and the "Regulations for Revenues, Expenditures, Safeguard and Utilization of the Labor Retirement Fund" (Article 6: The scope of utilization for the Fund includes deposit in domestic or foreign financial institutions, investment in domestic or foreign listed, over-the-counter, or private placement equity securities, investment in domestic or foreign real estate securitization products, etc.). With regard to the utilization of the Fund, its minimum earnings in the annual distributions on the final financial statements shall be no less than the earnings attainable from the amounts accrued from two-year time deposits with the interest rates offered by local banks. If the earnings is less than aforementioned rates, government shall make payment for the deficit after being authorized by the Regulator. The Group has no right to participate in managing and operating that fund and hence the Group is unable to disclose the classification of plan assets fair value in accordance with IAS 19 paragraph 142. The composition of fair value of plan assets as of December 31, 2024 and 2023 is given in the Annual Labor Retirement Fund Utilization Report announced by the government.

(d) The principal actuarial assumptions used were as follows:

	For the years ended December 31,	
	2024	2023
Discount rate	1.55%~7.08%	1.15%~7.08%
Future salary increases	1%~5.5%	1%~6.5%

Assumptions regarding future mortality experience are both set based on actuarial advice in accordance with published statistics and experience in each territory. Because the main actuarial assumption changed, the present value of defined benefit obligation is affected. The analysis was as follows:

	Discount rate		Future salary increases	
	Increase 0.25%~1%	Decrease 0.25%~1%	Increase 0.25%~1%	Decrease 0.25%~1%
<u>December 31, 2024</u>				
Effect on present value of defined benefit obligation	(\$ 399,049)	\$ 415,560	\$ 410,639	(\$ 394,861)
<u>December 31, 2023</u>				
Effect on present value of defined benefit obligation	(\$ 396,850)	\$ 411,336	\$ 405,865	(\$ 392,465)

The sensitivity analysis above is based on one assumption which changed while the other conditions remain unchanged. In practice, more than one assumption may change all at once. The method of analysing sensitivity and the method of calculating net pension liability in the balance sheet are the same. The methods and types of assumptions used in preparing the sensitivity analysis did not change compared to the previous period.

(e) Expected contributions to the defined benefit pension plans of the Group in 2025 is \$337,703.

(f) As of December 31, 2024, the weighted average duration of the retirement plan is 4~24 years.

The analysis of timing of the future pension payment was as follows:

Within next 1 year	\$ 997,306
Next 2-5 years	4,914,229
Over next 6 years	25,720,946
	<u>\$ 31,632,481</u>

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 years ended December 31, 2024 and 2023 were \$4,201,630 and \$3,814,525, respectively.

(21) Share capital

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

	For the years ended December 31,	
	2024	2023
Beginning and ending balance	5, 682, 015	5, 682, 015

- B. As of December 31, 2024, the Company's authorized capital was \$60,000,000, and the paid-in capital was \$56,820,154, consisting of 5,682,015 thousand shares of ordinary stock, with a par value of \$10 (in dollars) per share. All proceeds from shares issued have been collected.

(22) Capital reserves

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

B. Movements of the Company's capital reserves for the years ended December 31, 2024 and 2023 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, 2024	\$ 438,468	\$ 1,690,385	\$ 452,392	\$ 199,489	\$ 2,780,734
Adjustment for change in capital reserve of investee companies	–	–	12,550	466	13,016
Transactions with non-controlling interests of subsidiaries	–	6,787	–	–	6,787
Payments of unpaid cash dividends from previous year transferred to capital reserve	–	–	–	(4,909)	(4,909)
Non-payment of expired cash dividends from previous year transferred to capital reserve	–	–	–	8,921	8,921
At December 31, 2024	<u>\$ 438,468</u>	<u>\$ 1,697,172</u>	<u>\$ 464,942</u>	<u>\$ 203,967</u>	<u>\$ 2,804,549</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, 2023	\$ 438,468	\$ 1,671,157	\$ 437,445	\$ 183,462	\$ 2,730,532
Adjustment for change in capital reserve of investee companies	–	–	14,947	1,463	16,410
Transactions with non-controlling interests of subsidiaries	–	19,228	–	–	19,228
Payments of unpaid cash dividends from previous year transferred to capital reserve	–	–	–	(5,552)	(5,552)
Non-payment of expired cash dividends from previous year transferred to capital reserve	–	–	–	20,116	20,116
At December 31, 2023	<u>\$ 438,468</u>	<u>\$ 1,690,385</u>	<u>\$ 452,392</u>	<u>\$ 199,489</u>	<u>\$ 2,780,734</u>

C. Pursuant to the letter of the Business No.10602420200 issued by the Ministry of Economic Affairs in September 2017, the Company transferred dividends of \$8,921 and \$20,116, which were expired and not received by the shareholders, to capital reserve for the years ended December 31, 2024 and 2023, respectively.

D. 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. For the years ended December 31, 2024 and 2023, the aforementioned appropriation for (reversal of) special reserve amounted to \$1,591,241 and (\$5,895,466), respectively
- D. The amounts previously set aside by the Company as special reserve on initial application of IFRSs in accordance with Order No. Financial-Supervisory-Securities-Corporate-1090150022, dated March 31, 2021, shall be reversed proportionately when the relevant assets are used, disposed of or reclassified subsequently. For the years ended December 31, 2024 and 2023, the aforementioned reversal of special reserve amounted to \$580 for both periods. As of December 31, 2024, the balance of special reserve that was set aside on initial application of IFRSs was \$3,896,362.
- E. The Company recognized dividends distributed to owners amounting to \$17,046,046 (\$3 (in dollars) per share as cash dividends) and \$17,898,349 (\$3.15 (in dollars) per share as cash dividends) from 2023 and 2022 earnings, respectively. On March 6, 2025, the Board of Directors proposed 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 using equity method – President Securities Corp. has set aside a special reserve for trading losses and default losses from the annual post tax profit. The special reserve shall not be used for any other purpose except for covering the losses of President Securities Corp. or, when the special reserve reaches 50% of the amount of paid-in capital, 50% of the special reserve may be used for capitalization. As of December 31, 2024, the Company recognized special reserve of \$105,429 in accordance with IAS 28, “Investments in Associates and Joint Ventures”.

(24) Other equity items

For the year ended December 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	5, 137, 688	—	5, 137, 688
— Associates	44, 945	—	44, 945
Valuation adjustment and reclassification			
— Group	—	3, 363	3, 363
— Associates	—	144, 063	144, 063
At December 31, 2024	(\$ 1, 356, 150)	\$ 896, 623	(\$ 459, 527)
For the year ended December 31, 2023			
	Currency translation difference	Unrealized gains or losses on valuation	Total
At January 1, 2023	(\$ 4, 691, 759)	\$ 492, 835	(\$ 4, 198, 924)
Currency translation differences			
— Group	(1, 830, 093)	—	(1, 830, 093)
— Associates	(16, 931)	—	(16, 931)
Valuation adjustment and reclassification			
— Group	—	110, 431	110, 431
— Associates	—	145, 931	145, 931
At December 31, 2023	(\$ 6, 538, 783)	\$ 749, 197	(\$ 5, 789, 586)

(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 year ended December 31, 2024			
	Foods and feeds segments	Convenience stores segments	Circulation and distribution segments
Timing of revenue recognition			
— At a point in time	\$ 179,996,653	\$ 201,222,579	\$ 158,218,725
— Over time	775,799	1,122,172	19,971,779
	<u>\$ 180,772,452</u>	<u>\$ 202,344,751</u>	<u>\$ 178,190,504</u>
	Packaging and containers segments	Other segments	Total
Timing of revenue recognition			
— At a point in time	\$ 27,476,789	\$ 68,027,420	\$ 634,942,166
— Over time	—	824,618	22,694,368
	<u>\$ 27,476,789</u>	<u>\$ 68,852,038</u>	<u>\$ 657,636,534</u>
For the year ended December 31, 2023			
	Foods and feeds segments	Convenience stores segments	Circulation and distribution segments
Timing of revenue recognition			
— At a point in time	\$ 172,382,145	\$ 187,980,809	\$ 113,661,633
— Over time	681,274	1,014,296	18,050,105
	<u>\$ 173,063,419</u>	<u>\$ 188,995,105</u>	<u>\$ 131,711,738</u>
	Packaging and containers segments	Other segments	Total
Timing of revenue recognition			
— At a point in time	\$ 19,661,908	\$ 66,654,268	\$ 560,340,763
— Over time	—	1,016,497	20,762,172
	<u>\$ 19,661,908</u>	<u>\$ 67,670,765</u>	<u>\$ 581,102,935</u>

B. Contract assets and liabilities:

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

	December 31, 2024	December 31, 2023	January 1, 2023
Contract assets-current	\$ 29,397	\$ –	\$ –
Contract liabilities:			
Advance receipts for sales of products	\$ 14,753,978	\$ 10,196,933	\$ 8,195,253
Advance receipts for gift certificates and gift cards	9,602,964	8,442,856	4,598,978
Customer loyalty programmes	2,507,406	2,383,078	1,223,582
Members' deposits	1,037,589	936,791	888,700
Franchise fee	570,412	497,445	441,384
Others	374,954	283,945	285,592
	<u>\$ 28,847,303</u>	<u>\$ 22,741,048</u>	<u>\$ 15,633,489</u>
Contract liabilities-current	\$ 28,078,316	\$ 22,061,872	\$ 15,039,314
Contract liabilities-non-current	768,987	679,176	594,175
	<u>\$ 28,847,303</u>	<u>\$ 22,741,048</u>	<u>\$ 15,633,489</u>

(b) Revenue recognized that was included in the contract liability balance at the beginning of the years ended December 31, 2024 and 2023 were \$18,556,868 and \$12,770,318, respectively.

(26) Interest income

	For the years ended December 31,	
	2024	2023
Interest income from bank deposits	\$ 3,112,539	\$ 2,995,680
Interest income from financial assets measured at amortized cost	1,650,159	1,650,321
Interest income from financial assets at fair value through other comprehensive income	101,517	81,194
Other interest income	17,140	17,126
	<u>\$ 4,881,355</u>	<u>\$ 4,744,321</u>

(27) Other income

	For the years ended December 31,	
	2024	2023
Rental income	\$ 654,952	\$ 908,028
Dividend income	279,962	225,770
Government grants income	464,658	713,531
Gain recognized in bargain purchase transaction	44,619	–
Other income	4,188,455	3,264,905
	<u>\$ 5,632,646</u>	<u>\$ 5,112,234</u>

(28) Other gains and losses

	For the years ended December 31,	
	2024	2023
Loss on disposal of property, plant and equipment	(\$ 63,066)	(\$ 68,383)
Gain (loss) on disposal of investment property	2,235	(365)
Loss on disposal of intangible assets	(212)	(277)
Gain on disposal of investment	373,065	10,914,814
Loss on disposal of financial assets at fair value through other comprehensive income - debt instrument	(88,970)	–
Gain from lease modification	138,244	1,706,835
Net currency exchange (loss) gain	(39,058)	120,087
Net gain on financial assets and liabilities at fair value through profit or loss	669,437	443,356
(Impairment loss) gain on reversal of non-financial assets	(254,515)	311
Other losses	(1,918,376)	(2,000,143)
	<u>(\$ 1,181,216)</u>	<u>\$ 11,116,235</u>

(29) Finance costs

	For the years ended December 31,	
	2024	2023
Interest expense:		
Bank borrowings	\$ 2,518,849	\$ 2,037,938
Interest expense on lease liabilities	1,810,735	1,470,609
Less: Capitalization of qualifying assets	(54,008)	(17,755)
	<u>\$ 4,275,576</u>	<u>\$ 3,490,792</u>

(30) Expenses by nature

	For the year ended December 31, 2024		
	Operating cost	Operating expense	Total
Employee benefit expenses	<u>\$ 23,773,530</u>	<u>\$ 55,644,591</u>	<u>\$ 79,418,121</u>
Depreciation charges on property, plant and equipment	<u>\$ 9,929,835</u>	<u>\$ 11,695,282</u>	<u>\$ 21,625,117</u>
Depreciation charges on right-of-use assets	<u>\$ 1,706,077</u>	<u>\$ 17,885,880</u>	<u>\$ 19,591,957</u>
Depreciation charges on investment property	<u>\$ –</u>	<u>\$ 235,008</u>	<u>\$ 235,008</u>
Amortization of intangible assets	<u>\$ 72,819</u>	<u>\$ 1,417,561</u>	<u>\$ 1,490,380</u>

	For the year ended December 31, 2023		
	Operating cost	Operating expense	Total
Employee benefit expenses	\$ 22,337,914	\$ 49,741,648	\$ 72,079,562
Depreciation charges on property, plant and equipment	\$ 9,670,610	\$ 10,149,293	\$ 19,819,903
Depreciation charges on right-of-use assets	\$ 1,489,483	\$ 15,846,652	\$ 17,336,135
Depreciation charges on investment property	\$ –	\$ 268,330	\$ 268,330
Amortization of intangible assets	\$ 68,890	\$ 1,135,904	\$ 1,204,794

(31) Employee benefit expense

	For the year ended December 31, 2024		
	Operating cost	Operating expense	Total
Wages and salaries	\$ 18,287,354	\$ 44,803,495	\$ 63,090,849
Labor and health insurance expenses	1,777,668	4,016,557	5,794,225
Pension costs	1,401,675	3,000,617	4,402,292
Other personnel expenses	2,306,833	3,823,922	6,130,755
	<u>\$ 23,773,530</u>	<u>\$ 55,644,591</u>	<u>\$ 79,418,121</u>

	For the year ended December 31, 2023		
	Operating cost	Operating expense	Total
Wages and salaries	\$ 17,176,883	\$ 40,265,640	\$ 57,442,523
Labor and health insurance expenses	1,697,802	3,455,369	5,153,171
Pension costs	1,354,781	2,704,733	4,059,514
Other personnel expenses	2,108,448	3,315,906	5,424,354
	<u>\$ 22,337,914</u>	<u>\$ 49,741,648</u>	<u>\$ 72,079,562</u>

- A. A ratio of profit of the current year distributable, after covering accumulated losses, shall be distributed as employees' compensation and directors' remuneration. The ratio shall not be lower than 2% for employees' compensation and shall not be higher than 2% for directors' remuneration.
- B. For the years ended December 31, 2024 and 2023, employees' compensation was accrued at \$1,761,093 and \$1,612,642, respectively, while directors' remuneration was accrued at \$328,777 and \$293,384, 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. On March 6, 2025, the employees' compensation and directors' remuneration for 2024 as resolved by the Board of Directors were \$1,761,093 and \$328,777, respectively, and the employees' compensation will be distributed in the form of cash.

The employees' compensation and directors' remuneration for 2023 as resolved by the Board of Directors were the same as the estimated total amount of \$1,906,026 recognized in the 2023 financial statements, and the employees' compensation was 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 years ended December 31,	
	2024	2023
Current income tax:		
Income tax incurred in current year	\$ 12,094,979	\$ 8,041,041
Tax on unappropriated earnings	52,258	334,150
Over provision of prior year's income tax payable	(44,609)	(141,033)
Total current income tax	<u>12,102,628</u>	<u>8,234,158</u>
Deferred income tax:		
Origination and reversal of temporary differences	(2,207,731)	10,170,639
Income tax expense	<u>\$ 9,894,897</u>	<u>\$ 18,404,797</u>

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

	For the years ended December 31,	
	2024	2023
Remeasurement of defined benefit obligations	\$ 302,785	\$ 56,945
Changes in fair value of financial assets at fair value through other comprehensive income - equity instruments	10,856	11,335
Currency translation differences	<u>202</u>	(<u>326</u>)
	<u>\$ 313,843</u>	<u>\$ 67,954</u>

B. Reconciliation between income tax expense and accounting profit:

	For the years ended December 31,	
	2024	2023
Tax calculated based on profit before tax and statutory tax rate	\$ 14,549,455	\$ 14,479,153
Effect of items disallowed by tax regulation	(4,490,881)	3,698,799
Effect from investment tax credits	(10,342)	(40,592)
Tax effect of loss carryforward	(162,474)	74,320
Tax effect of the minimum tax	1,490	-
Tax on undistributed earnings	52,258	334,150
Prior year income tax over estimation	(44,609)	(141,033)
Income tax expense	<u>\$ 9,894,897</u>	<u>\$ 18,404,797</u>

C. Amounts of deferred tax assets or liabilities as a result of temporary differences and tax losses are as follows:

For the year ended December 31, 2024					
	January 1	Recognized in profit or loss	Recognized in other comprehensive income	Business combination	December 31
Deferred tax assets					
Temporary differences					
Allowance for doubtful accounts	\$ 109,910	(\$ 16,289)	\$ -	\$ -	\$ 93,621
Loss on inventories market price decline	200,010	(22,129)	-	-	177,881
Unrealized expense	2,775,882	583,685	-	(259,922)	3,099,645
Investment loss	441,260	(8,184)	-	-	433,076
Impairment of assets	6,492	6,637	-	-	13,129
Pensions	994,370	(75,278)	(135,981)	(137)	782,974
Others	1,826,781	108,793	(202)	(25,316)	1,910,056
Loss carryforward	1,430,919	113,757	-	-	1,544,676
	<u>\$ 7,785,624</u>	<u>\$ 690,992</u>	<u>(\$ 136,183)</u>	<u>(\$ 285,375)</u>	<u>\$ 8,055,058</u>
Deferred tax liabilities					
Temporary differences					
Depreciation	(\$ 1,720,131)	(\$ 8,384)	\$ -	\$ -	(\$ 1,728,515)
Foreign investment income	(18,108,610)	1,346,213	(3,217)	-	(16,765,614)
Increment tax on land revaluation	(2,662,624)	-	-	(45,381)	(2,708,005)
Intangible assets recognized by business combination	(4,908,002)	300,584	-	(93,833)	(4,701,251)
Others	(3,209,701)	(121,674)	(174,443)	263,496	(3,242,322)
	<u>(\$ 30,609,068)</u>	<u>\$ 1,516,739</u>	<u>(\$ 177,660)</u>	<u>\$ 124,282</u>	<u>(\$ 29,145,707)</u>
	<u>(\$ 22,823,444)</u>	<u>\$ 2,207,731</u>	<u>(\$ 313,843)</u>	<u>(\$ 161,093)</u>	<u>(\$ 21,090,649)</u>

For the year ended December 31, 2023					
	January 1	Recognized in profit or loss	Recognized in other comprehensive income	Business combination	December 31
Deferred tax assets					
Temporary differences					
Allowance for doubtful accounts	\$ 87,324	\$ 20,097	\$ -	\$ 2,489	\$ 109,910
Loss on inventories market price decline	194,666	(7,991)	-	13,335	200,010
Unrealized expense	1,682,374	1,093,508	-	-	2,775,882
Investment loss	531,336	(90,076)	-	-	441,260
Impairment of assets	6,727	(235)	-	-	6,492
Pensions	1,011,657	73,554	(56,945)	(33,896)	994,370
Others	760,356	858,096	326	208,003	1,826,781
Loss carryforward	<u>1,723,554</u>	<u>(292,635)</u>	<u>-</u>	<u>-</u>	<u>1,430,919</u>
	<u>\$ 5,997,994</u>	<u>\$ 1,654,318</u>	<u>(\$ 56,619)</u>	<u>\$ 189,931</u>	<u>\$ 7,785,624</u>
Deferred tax liabilities					
Temporary differences					
Depreciation	(\$ 1,642,543)	(\$ 77,588)	\$ -	\$ -	(\$ 1,720,131)
Foreign investment income	(7,796,707)	(10,308,021)	(3,882)	-	(18,108,610)
Increment tax on land revaluation	(2,167,011)	-	-	(495,613)	(2,662,624)
Intangible assets recognized by business combination	(2,345,587)	185,188	-	(2,747,603)	(4,908,002)
Others	<u>(1,385,112)</u>	<u>(1,624,536)</u>	<u>(7,453)</u>	<u>(192,600)</u>	<u>(3,209,701)</u>
	<u>(\$ 15,336,960)</u>	<u>(\$ 11,824,957)</u>	<u>(\$ 11,335)</u>	<u>(\$ 3,435,816)</u>	<u>(\$ 30,609,068)</u>
	<u>(\$ 9,338,966)</u>	<u>(\$ 10,170,639)</u>	<u>(\$ 67,954)</u>	<u>(\$ 3,245,885)</u>	<u>(\$ 22,823,444)</u>

- D. Expiration dates of unused tax losses and amounts of unrecognized deferred tax assets are as follows:

December 31, 2024				
<u>Year incurred</u>	<u>Amount filed / assessed</u>	<u>Unused amount</u>	<u>Unrecognized deferred tax assets</u>	<u>Expiry year</u>
2015~2024	<u>\$ 4,247,382</u>	<u>\$ 4,015,354</u>	<u>\$ 2,470,678</u>	2025~2034
December 31, 2023				
<u>Year incurred</u>	<u>Amount filed / assessed</u>	<u>Unused amount</u>	<u>Unrecognized deferred tax assets</u>	<u>Expiry year</u>
2014~2023	<u>\$ 4,244,494</u>	<u>\$ 4,064,526</u>	<u>\$ 2,633,607</u>	2024~2033

- E. The amounts of deductible temporary differences that were not recognized as deferred tax assets are as follows:

	<u>December 31, 2024</u>	<u>December 31, 2023</u>
Deductible temporary differences	<u>\$ 580,321</u>	<u>\$ 533,499</u>

- F. As of December 31, 2024 and 2023, the Group has not recognized taxable temporary differences associated with investment in subsidiaries as deferred tax liabilities, of which the amount were \$8,083,603 and \$7,350,816, respectively.
- G. The Company's income tax returns through 2022 have been assessed and approved by the Tax Authority and there were no disputes existing between the Company and the Authority as of March 6, 2025.
- H. 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 December 31, 2024, the Pillar Two legislation was enacted in Malaysia, etc., the jurisdictions in which certain subsidiaries are incorporated, and will come into effect from January 1, 2024 and the following years. Under the Pillar Two legislation, the Group is liable to pay a top-up tax for the difference between its GloBE effective tax rate per jurisdiction and the 15% minimum rate. The Group is in the process of assessing its exposure to the Pillar Two legislation for when it comes into effect. However, due to the complexities in applying the legislation and calculating GloBE income, the quantitative impact of the enacted or substantively enacted legislation is not yet reasonably estimable. The Group is currently in the process of applying the legislation.

(33) Earnings per share

For the year ended December 31, 2024			
		Weighted average number of shares outstanding (shares in thousands)	Earnings per share (in dollars)
	Amount after tax		
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	<u>\$ 20,673,286</u>	<u>5,682,015</u>	<u>\$ 3.64</u>
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 20,673,286	5,682,015	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	<u>—</u>	<u>26,408</u>	
Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares	<u>\$ 20,673,286</u>	<u>5,708,423</u>	<u>\$ 3.62</u>
For the year ended December 31, 2023			
		Weighted average number of shares outstanding (shares in thousands)	Earnings per share (in dollars)
	Amount after tax		
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	<u>\$ 18,336,478</u>	<u>5,682,015</u>	<u>\$ 3.23</u>
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 18,336,478	5,682,015	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	<u>—</u>	<u>26,695</u>	
Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares	<u>\$ 18,336,478</u>	<u>5,708,710</u>	<u>\$ 3.21</u>

(34) Transactions with non-controlling interest

- A. During the years ended December 31, 2024 and 2023, the Group acquired additional shares of the subsidiaries, Woongjin Foods Co., Ltd., etc., through negotiation or public market for a total cash consideration of \$135,749 and \$649,961, respectively. The carrying amounts of non-controlling interest at the acquisition dates were \$142,200 and \$643,067, respectively. This transaction resulted in a decrease in the non-controlling interest by \$142,200 and \$643,067 and an increase (decrease) in the equity attributable to owners of the parent by \$6,451 and (\$6,894) as of December 31, 2024 and 2023, respectively.
- B. During the years ended December 31, 2024 and 2023, the Group partially disposed some of its shares of the subsidiary, ScinoPharm Taiwan, Ltd., through public market for a total cash consideration of \$708 and \$55,753, respectively. The carrying amount of non-controlling interest at the disposal date were \$372 and \$29,631 in 2024 and 2023, respectively. This transaction resulted in an increase in the non-controlling interest by \$372 and \$29,631 and an increase in the equity attributable to owners of the parent by \$336 and \$26,122 as of December 31, 2024 and 2023, respectively.
- C. Based on the above transactions, the details of changes in the Group's capital reserve due to transactions with non-controlling interest for the years ended December 31, 2024 and 2023 are as follows:

	For the years ended December 31,	
	2024	2023
Acquisition of non-controlling interest:		
Carrying amount of non-controlling interest acquired	\$ 142,200	\$ 643,067
Consideration paid for acquisition of non-controlling interest	(135,749)	(649,961)
Disposal of non-controlling interest:		
Carrying amount of non-controlling interest disposed	(372)	(29,631)
Consideration received from disposal of non-controlling interest	<u>708</u>	<u>55,753</u>
Capital reserve - difference between proceeds and carrying amount from acquisition or disposal of subsidiaries	<u>\$ 6,787</u>	<u>\$ 19,228</u>

(35) Supplemental cash flow information

A. Operating activities with partial cash flows:

	For the years ended December 31,	
	2024	2023
Dividend income	\$ 279,962	\$ 225,770
Add: Cash dividends from investments accounted for under equity method	1,994,995	1,508,880
Less: Ending balance of dividends receivable (listed as 'Other receivables')	(37,233)	—
Dividends received	<u>\$ 2,237,724</u>	<u>\$ 1,734,650</u>

B. Investing activities with partial cash flows:

	For the years ended December 31,	
	2024	2023
(a) Acquisition of property, plant and equipment	\$ 29,803,298	\$ 22,583,861
Add: Beginning balance of other payables	3,812,202	3,861,505
Less: Ending balance of other payables	(4,752,619)	(3,812,202)
Capitalization of interest	(43,211)	(17,755)
Cash paid for acquisition of property, plant and equipment	<u>\$ 28,819,670</u>	<u>\$ 22,615,409</u>
(b) Acquisition of investment property	\$ 557,661	\$ 5,792,062
Less: Additions and revaluations of lease liabilities (listed as 'Lease liabilities - current and Lease liabilities - non-current)	(2,626)	—
Cash paid for acquisition of investment property	<u>\$ 555,035</u>	<u>\$ 5,792,062</u>
(c) Increase in prepayment for equipment	\$ 4,262,830	\$ 2,807,877
Less: Ending balance of other payables	(91,071)	—
Capitalization of interest	(10,797)	—
Cash paid for prepayment for equipment	<u>\$ 4,160,962</u>	<u>\$ 2,807,877</u>
(d) Acquisition of right-of-use assets	\$ —	\$ —
Add: Beginning balance of land payable (listed as 'Other payables')	—	750,372
Cash paid for acquisition of right-of-use assets	<u>\$ —</u>	<u>\$ 750,372</u>

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

	For the years ended December 31,	
	2024	2023
(a) Write-off of allowance for doubtful accounts	\$ 64,647	\$ 28,044
(b) Financial assets at fair value through profit or loss - non-current reclassified to financial assets at fair value through profit or loss - current	\$ –	\$ 202,996
(c) Financial assets at amortized cost - non-current reclassified to financial assets at amortized cost - current	\$ 13,445,024	\$ 5,102,060
(d) Property, plant and equipment reclassified to inventory	\$ 607,639	\$ 627,146
(e) Property, plant and equipment reclassified to investment property	\$ 261,681	\$ 66,330
(f) Right-of-use assets reclassified to property, plant and equipment	\$ 5,513	\$ 5,528
(g) Investment property reclassified to right-of-use assets	\$ 644,818	\$ –
(h) Investment property reclassified to property, plant and equipment	\$ 12,823,977	\$ 1,100,496
(i) Prepayments for equipment reclassified to property, plant and equipment	\$ 2,709,677	\$ 2,677,047
(j) Prepayments for equipment reclassified to investment property	\$ –	\$ 125,295
(k) Prepayments for equipment reclassified to intangible assets	\$ 183	\$ –
(l) Prepayments for land (listed as ‘Other non-current assets’) reclassified to property, plant and equipment	\$ 6,000,000	\$ –

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

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

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

(36) Business combinations

- A. On September 19, 2024, 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.

(a) The following table summarizes the consideration paid for Yahoo! Taiwan Holdings Limited and the fair values of the assets acquired, and liabilities assumed at the acquisition date, as well as the fair value of the non-controlling interest at the acquisition date:

	<u>September 19, 2024</u>
Acquisition consideration converted from bonds	\$ 798,375
Fair value of the non-controlling interest	<u>88,276</u>
	<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) The operating revenue included in the consolidated statement of comprehensive income for the year ended December 31, 2024 since September 19, 2024 contributed by Yahoo! Taiwan Holdings Limited was \$692,067. Yahoo! Taiwan Holdings Limited also contributed profit before income tax of \$332,043 over the same period. Had Yahoo! Taiwan Holdings Limited been included in the consolidated financial statements from January 1, 2024, the consolidated statement of comprehensive income would show consolidated operating revenue of \$658,958,742 and consolidated profit before income tax of \$41,651,505.

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 (listed as “Other income”)	(\$ <u>44,619</u>)

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

(c)The operating revenue included in the consolidated statement of comprehensive income for the year ended December 31, 2024 since June 11, 2024 contributed by Kuan-Chan Enterprises Corp. and its subsidiaries was \$932,765. Kuan-Chan Enterprises Corp. and its subsidiaries also contributed profit before income tax of \$51,521 over the same period. Had Kuan-Chan Enterprises Corp. and its subsidiaries been included in the consolidated financial statements from January 1, 2024, the consolidated statement of comprehensive income would show consolidated operating revenue of \$657,788,019 and consolidated profit before income tax of \$42,252,341.

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

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

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

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

D. On June 9, 2023, in achieving business development strategy, the Group acquired 100% equity interest in The Joen Water Co., Ltd. for KRW 4,318,681 thousand and obtained control over The Joen Water Co., Ltd.. The equity transaction was completed, and the consideration has been paid. The following table summarizes the consideration paid for The Joen Water Co., Ltd. and the fair values of the assets acquired, and liabilities assumed at the acquisition date:

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

(37) Changes in liabilities from financing activities

	Short-term borrowings	Short-term notes and bills payable	Corporate bonds payable	Long-term borrowings	Lease liabilities	Guarantee deposit received	Total liabilities from financing activities
Balance at January 1, 2024	\$ 34,431,773	\$ 11,293,184	\$ 64,150,000	\$ 42,448,434	\$ 117,078,958	\$ 7,402,235	\$ 276,804,584
Changes in cash flow from financing activities	(3,016,166)	(4,374,387)	925,000	11,221,498	(19,737,634)	652,408	(14,329,281)
Additions and revaluations of other non-cash items	-	-	-	-	29,945,803	-	29,945,803
Decrease in other non-cash items	-	-	-	-	(3,221,696)	-	(3,221,696)
Effect of combined entity changes	205,000	-	-	133,195	(802,101)	18,126	(445,780)
Impact of changes in foreign exchange rate	-	-	-	5,236	551,833	-	557,069
Changes in other non-cash items	-	-	-	(4,885)	-	-	(4,885)
Balance at December 31, 2024	<u>\$ 31,620,607</u>	<u>\$ 6,918,797</u>	<u>\$ 65,075,000</u>	<u>\$ 53,803,478</u>	<u>\$ 123,815,163</u>	<u>\$ 8,072,769</u>	<u>\$ 289,305,814</u>
	Short-term borrowings	Short-term notes and bills payable	Corporate bonds payable	Long-term borrowings	Lease liabilities	Guarantee deposit received	Total liabilities from financing activities
Balance at January 1, 2023	\$ 33,263,107	\$ 7,371,738	\$ 51,050,000	\$ 24,136,590	\$ 88,501,939	\$ 6,741,365	\$ 211,064,739
Changes in cash flow from financing activities	1,107,423	3,921,446	13,100,000	18,290,035	(15,991,442)	298,361	20,725,823
Additions and revaluations of other non-cash items	-	-	-	-	23,013,031	-	23,013,031
Decrease in other non-cash items	-	-	-	-	(2,291,701)	-	(2,291,701)
Effect of combined entity changes	61,243	-	-	42,778	24,030,967	362,509	24,497,497
Impact of changes in foreign exchange rate	-	-	-	(20,546)	(183,836)	-	(204,382)
Changes in other non-cash items	-	-	-	(423)	-	-	(423)
Balance at December 31, 2023	<u>\$ 34,431,773</u>	<u>\$ 11,293,184</u>	<u>\$ 64,150,000</u>	<u>\$ 42,448,434</u>	<u>\$ 117,078,958</u>	<u>\$ 7,402,235</u>	<u>\$ 276,804,584</u>

7. RELATED PARTY TRANSACTIONS

(1) Names of related parties and relationship

<u>Names of related parties</u>	<u>Relationship with the Group</u>
Uni-President Land Corporation	Associate
Ta Chen Construction & Engineering Corp.	Associate
TTET Union Corp.	Associate
Koasa Yamako Corp.	Associate
Prince Apartment Management & Maintenance Co., Ltd.	Associate
Prince Security Co., Ltd.	Associate
Prince Housing Development Corp.	Associate
The Splendor Hospitality International Co., Ltd.	Associate
Benli Xin Yeh Corp.	Associate
Kuang Chuan Dairy Co., Ltd.	Associate
Kuang Chuan Food Co., Ltd.	Associate
Yichang Ziquan Beverage Industries Co., Ltd.	Associate
Prosperity Food Marketing Co., Ltd.	Associate
Song Yi Marketing Co., Ltd.	Associate
Wuhan Zijiang President Enterprise Co., Ltd.	Associate
Ever Land Express Corp.	Associate
Sing Yi Marketing Co., Ltd.	Associate
Nanlien and Cow Bland 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
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
Presicarre Corp.	(Note 1)
Uni-President Wellbeing Life Corp.	(Note 1) (Note 2)
Charng Yang Development Co., Ltd.	(Note 1)
Guan Chan Enterprises Corp.	(Note 3)
Guan-Chan Wholesale and Logistics Corp.	(Note 3)
Guan-Chan International Distribution Corp.	(Note 3)
(Note 1) Originally an associate of the Group and became a subsidiary of the Group after the Group purchased an additional 60% equity interest in Presicarre Corp. on June 30, 2023.	
(Note 2) The company was renamed on September 13, 2023 (Formerly named as “Wellcome Taiwan Co., Ltd.”).	
(Note 3) Originally an associate of the Group and became a subsidiary of the Group after the Group purchased an additional 17% equity interest in Kuan Chan Enterprises Corp. on June 11, 2024.	

(2) Significant transactions and balances with related parties

A. Sales

	For the years ended December 31,	
	2024	2023
Sales of goods:		
— Associates	\$ 8,038,316	\$ 9,185,095
— Other related parties	3,139	1,555
	<u>\$ 8,041,455</u>	<u>\$ 9,186,650</u>
Sales of services:		
— Associates	\$ 77,396	\$ 73,330
— Other related parties	1,524	1,492
	<u>\$ 78,920</u>	<u>\$ 74,822</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 years ended December 31,	
	2024	2023
Purchases of goods:		
— Associates	<u>\$ 7,707,665</u>	<u>\$ 6,818,148</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

	December 31, 2024	December 31, 2023
Associates	<u>\$ 715,927</u>	<u>\$ 828,130</u>

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

	December 31, 2024	December 31, 2023
Associates	<u>\$ 398,697</u>	<u>\$ 428,565</u>

E. Notes and accounts payable

	December 31, 2024	December 31, 2023
Associates	\$ 1,026,263	\$ 1,053,080
Other related parties	157	115
	<u>\$ 1,026,420</u>	<u>\$ 1,053,195</u>

F. Property transactions

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

	For the years ended December 31,	
	2024	2023
Ta Chen Construction & Engineering Corp.	\$ 2, 288, 871	\$ 2, 306, 977
Associates	187, 802	81, 518
	<u>\$ 2, 476, 673</u>	<u>\$ 2, 388, 495</u>

(b) Acquisition of intangible assets:

	For the years ended December 31,	
	2024	2023
President Technology Corp.	\$ 70, 025	\$ 117, 154

(c) Disposal of property, plant and equipment:

	For the year ended December 31,	
	2024	
	Proceeds from disposal	Gain or loss on disposal
Associates	\$ 548	\$ 462
The Group has no disposal of property, plant and equipment for the year ended December 31, 2023.		

G. Leasing arrangements — lessee

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

(b) Acquisition of right-of-use assets:

	For the years ended December 31,	
	2024	2023
Associates	\$ 1, 565, 706	\$ 189, 187
Other related parties	11, 615	6, 880
	<u>\$ 1, 577, 321</u>	<u>\$ 196, 067</u>

(c) Lease liabilities:

	December 31, 2024	December 31, 2023
Associates	\$ 1, 952, 265	\$ 570, 647
Other related parties	78, 583	94, 649
	<u>\$ 2, 030, 848</u>	<u>\$ 665, 296</u>

H. Loans to related parties

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

	December 31, 2024	December 31, 2023
Associates	<u>\$ 314, 939</u>	<u>\$ 308, 037</u>

(b) Interest income:

	For the years ended December 31,	
	2024	2023
Associates	\$ 17,140	\$ 17,126

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 years ended December 31,	
	2024	2023
Salaries and other short-term employee benefits	\$ 442,777	\$ 394,826
Service allowance	29,170	29,461
Directors' remuneration and employees' compensation	581,309	536,604
Post-employment benefits	2,250	–
	<u>\$ 1,055,506</u>	<u>\$ 960,891</u>

8. PLEDGED ASSETS

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

Assets pledged	December 31, 2024	December 31, 2023	Purpose of collateral
Demand deposits and time deposits (Note 1)	\$ 222,666	\$ 221,365	Performance guarantees and bank borrowings
Notes receivable	124,921	14,838	Bank borrowings
Financial assets at fair value through other comprehensive income - non-current	429,350	–	Bank borrowings
Investments accounted for under equity method	1,146,547	1,146,278	Bank borrowings
Land (Note 2)	9,640,812	9,426,620	Performance guarantees, bank borrowings and notes and bills payable
Buildings-net (Note 2)	5,864,383	6,152,229	Performance guarantees, bank borrowings and notes and bills payable
Transportation equipment-net (Note 3)	683,905	726,612	Bank borrowings
Guarantee deposits paid	38,278	1,509,443	Performance guarantees
	<u>\$ 18,150,862</u>	<u>\$ 19,197,385</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 December 31, 2024 and 2023, the remaining balance due for construction in progress and prepayments for equipment was \$12,404,926 and \$13,775,679, respectively.
- (2) As of December 31, 2024 and 2023, the unused letters of credit amounted to \$1,585,558 and \$1,442,097, 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:

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
December 31, 2023			
	Foreign currency amount (in thousands)	Exchange rate (Note 1)	Book value (Note 2)
(foreign currency: functional currency)			
<u>Financial assets</u>			
<u>Monetary items</u>			
USD : NTD	\$ 67,915	30.71	\$ 2,085,670
USD : CNY	3,956	7.10	121,489
JPY : NTD	118,908	0.22	26,160
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD : NTD	27,932	30.71	857,792
USD : CNY	5,633	7.10	172,989

(Note 1) Foreign currency vs. Functional currency.

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

- v. Total exchange (loss) gain, including realized and unrealized arising from significant foreign exchange variation on the monetary items held by the Group for the years ended December 31, 2024 and 2023 amounted to (\$39,058) and \$120,087, 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 December 31, 2024 and 2023, if the NTD: USD exchange rate appreciates/depreciates by 5% with all other factors remaining constant, the Group's profit for the years ended December 31, 2024 and 2023 would increase/decrease by \$98,588 and \$61,394, respectively. Foreign exchange risk with respect to USD: CNY primarily arises from the exchange gain or loss resulting from foreign currency translation of cash and cash equivalents, accounts receivable, accounts payable and borrowings denominated in USD. If the USD: CNY exchange rate appreciates/depreciates by 5%, with all other factors remaining constant, the Group's profit would increase/decrease by \$7,014 and \$2,575 for the years ended December 31, 2024 and 2023, respectively. Foreign exchange risk with respect to JPY 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 JPY. As of December 31, 2024 and 2023, if the NTD: JPY exchange rate appreciates/depreciates by 5% with all other factors remaining constant, the Group's profit for the years ended December 31, 2024 and 2023 would increase/decrease by \$17,028 and \$1,308, 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 \$51,272 and \$49,288 for the years ended December 31, 2024 and 2023, respectively, as a result of gains/losses on equity securities classified as at fair value through profit or loss. Other components of equity would have increased/decreased by \$85,981 and \$90,349, 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 \$52,581 and \$47,273 for the years ended December 31, 2024 and 2023, respectively, mainly as a result of higher/lower interest expense on floating rate borrowings.

(b) Credit risk

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

	For the years ended December 31,	
	2024	2023
At January 1	\$ 442,454	\$ 401,412
Expected credit losses	22,401	72,778
Write-offs	(64,647)	(28,044)
Collection of write-offs	26,667	1,999
Effect of foreign exchange	4,860	(5,691)
At December 31	<u>\$ 431,735</u>	<u>\$ 442,454</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 years ended December 31, 2024 and 2023.

(c) Liquidity risk

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

iii. The table below analyses the Group's non-derivative financial liabilities and net-settled or gross-settled derivative financial liabilities into relevant maturity groupings based on the remaining period at the balance sheet date to the contractual maturity date for non-derivative financial liabilities and to the expected maturity date for derivative financial liabilities. The amounts disclosed in the table are the contractual undiscounted cash flows.

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>December 31, 2023</u>	<u>Less than 1 year</u>	<u>Between 1 and 2 years</u>	<u>Between 2 and 5 years</u>	<u>More than 5 years</u>
Non-derivative financial liabilities				
Short-term borrowings	\$34, 431, 773	\$ –	\$ –	\$ –
Short-term notes and bills payable	11, 293, 184	–	–	–
Notes payable (including related parties)	2, 142, 614	–	–	–
Accounts payable (including related parties)	60, 598, 940	–	–	–
Other payables	62, 729, 962	–	–	–
Lease liabilities (current and non-current)	19, 921, 867	19, 246, 151	76, 525, 003	21, 188, 439
Bonds payable (including current portion) (Note 1)	8, 658, 920	10, 388, 975	40, 172, 225	7, 749, 450
Long-term borrowings (including current portion) (Note 1)	2, 012, 561	22, 959, 393	18, 341, 652	234, 034
Guarantee deposits received (including current portion) (Note 1) (Note 2)	1, 585, 484	3, 492, 254	1, 202, 455	2, 167, 072

(Note 1) Including principal and interest.

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

<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>December 31, 2023</u>	<u>Less than 1 year</u>	<u>Between 1 and 2 years</u>	<u>Between 2 and 5 years</u>	<u>More than 5 years</u>
Derivative financial liabilities				
Forward foreign exchange contracts	\$ 3, 250	\$ –	\$ –	\$ –

(3) Fair value information

A. The different levels that the inputs to valuation techniques are used to measure fair value of financial and non-financial instruments have been defined as follows:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date. A market is regarded as active where a market in which transactions for the asset or liability take place with sufficient frequency and volume to provide pricing information on an ongoing basis. The fair value of the Group's investment in listed stocks and beneficiary certificates with quoted market prices is included in Level 1.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. The fair value of the Group's investment in forward foreign exchange and equity linked notes is included in Level 2.

Level 3: Unobservable inputs for the asset or liability. The fair value of the Group's investment in equity, structured notes and beneficiary certificates without active market is included in Level 3.

B. Fair value information of investment property at cost is provided in Note 6(12), 'Investment property, net'.

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

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

<u>December 31, 2024</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	\$ –	\$ 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	–	–	<u>7,531,052</u>	<u>7,531,052</u>
	<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 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>

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

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

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

	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 years ended December 31, 2024 and 2023, there was no transfer between Level 1 and Level 2.

G. The following chart is the movement of level 3 for the years ended December 31, 2024 and 2023:

For the year ended December 31, 2024	Equity securities	Debt securities	Beneficiary certificates	Structured notes	Total
Balance at January 1	\$ 2,765,487	\$ –	\$ 6,365,226	\$ 7,000,227	\$ 16,130,940
Acquisitions	357,536	811,250	627,323	5,862,216	7,658,325
Disposals	(421,623)	–	(1,225,313)	(5,614,390)	(7,261,326)
Gains recognized in profit or loss	124,864	–	72,892	36,146	233,902
(Losses) gains recognized in other comprehensive income or loss	(84,024)	–	87,121	–	3,097
Transfer to Level 1	(45,000)	–	–	–	(45,000)
Effects of business combinations	–	(798,375)	–	–	(798,375)
Net currency exchange difference	95,090	(12,875)	425,458	246,853	754,526
Balance at December 31	<u>\$ 2,792,330</u>	<u>\$ –</u>	<u>\$ 6,352,707</u>	<u>\$ 7,531,052</u>	<u>\$ 16,676,089</u>
For the year ended December 31, 2023	Equity securities	Debt securities	Beneficiary certificates	Structured notes	Total
Balance at January 1	\$ 2,730,797	\$ –	\$ 5,964,444	\$ 4,530,018	\$ 13,225,259
Acquisitions	343,501	–	776,583	4,324,646	5,444,730
Disposals	(302,981)	–	(162,121)	(1,729,858)	(2,194,960)
Gains (losses) recognized in profit or loss	12,811	–	(223,442)	4,642	(205,989)
(Losses) gains recognized in other comprehensive income or loss	(8,388)	–	20,706	–	12,318
Net currency exchange difference	(10,253)	–	(10,944)	(129,221)	(150,418)
Balance at December 31	<u>\$ 2,765,487</u>	<u>\$ –</u>	<u>\$ 6,365,226</u>	<u>\$ 7,000,227</u>	<u>\$ 16,130,940</u>

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

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

	Fair value		Valuation technique	Significant unobservable input	Range (weighted average)		Relationship of input to fair value
	December 31, 2024	December 31, 2023			December 31, 2024	December 31, 2023	
Non-derivative equity instrument:							
Unlisted shares	\$ 2,792,330	\$ 2,765,487	Market comparable companies	Price to book ratio and price-earnings ratio multiplier	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	6,352,707	6,365,226	Net asset value	Not applicable			Not applicable
Structured notes	7,531,052	7,000,227	Discounted cash flow	Expected return rate	1.45~4.13	1.50~4.50	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 years ended December 31,							
			2024				2023			
			Recognized in profit or loss		Recognized in other comprehensive income		Recognized in profit or loss		Recognized in other comprehensive income	
	Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change	Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets										
Equity instrument	Price to book ratio and price-earnings ratio multiplier	±5%	\$ —	\$ —	\$ 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%	\$ 10,338	(\$ 10,338)	\$ —	\$ —	\$ 10,379	(\$ 10,379)	\$ —	\$ —

13. SUPPLEMENTARY DISCLOSURES

According to the current regulatory requirements, the Group is only required to disclose the information for the year ended December 31, 2024.

(1) Significant transactions information

- A. Loans to others: Refer to table 1.
- B. Provision of endorsements and guarantees to others: Refer to table 2.
- C. Holding of marketable securities at the end of the period (excluding subsidiaries, associates and joint ventures): Refer to table 3.
- D. Acquisition or sale of the same security with the accumulated cost exceeding \$300 million or 20% of the Company's paid-in capital: Refer to table 4.
- E. Acquisition of real estate reaching \$300 million or 20% of paid-in capital or more: Refer to table 5.
- F. Disposal of real estate reaching \$300 million or 20% of paid-in capital or more: None.
- G. Purchases or sales of goods from or to related parties reaching \$100 million or 20% of paid-in capital or more: Refer to table 6.
- H. Receivables from related parties reaching \$100 million or 20% of paid-in capital or more: Refer to table 7.
- I. Trading in derivative instruments undertaken during the reporting periods: Refer to Note 6(2), 'Financial assets and liabilities at fair value through profit or loss' and table 8.
- J. Significant inter-company transactions during the reporting period: Refer to table 9.

(2) Information on investees

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

(3) Information on investments in Mainland China

- A. Basic information: Refer to table 11.
- B. Significant transactions, either directly or indirectly through a third area, with investee companies in the Mainland Area: None.

(4) Major shareholders information

Major shareholders information: Refer to table 12.

14. SEGMENT INFORMATION

(1) General information

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

(2) Measurement of segment information

The chief operating decision-maker evaluates the performance of the operating segments based on operating profit. The accounting policies of the operating department are the same as the summary of the significant accounting policies described in Note 4 to the consolidated financial statements.

(3) Segment Information

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

For the year ended December 31, 2024						
	Feeds	Foods	General Investments	Convenience Stores	Circulation	Distribution
Revenue from external customers	\$17,810,503	\$162,961,949	\$ –	\$ 202,344,751	\$176,750,986	\$ 1,439,518
Revenue from internal customers	1,997,456	44,482,119	–	8,360,265	4,260,998	20,435,577
Segment revenue	<u>\$19,807,959</u>	<u>\$207,444,068</u>	<u>\$ –</u>	<u>\$ 210,705,016</u>	<u>\$181,011,984</u>	<u>\$ 21,875,095</u>
Segment income	<u>\$ 415,635</u>	<u>\$ 12,152,126</u>	<u>(\$ 269,678)</u>	<u>\$ 9,744,856</u>	<u>\$ 4,908,751</u>	<u>\$ 1,250,028</u>
Segment assets	<u>\$12,642,911</u>	<u>\$100,507,547</u>	<u>\$ 29,891,803</u>	<u>\$ 119,595,288</u>	<u>\$172,151,203</u>	<u>\$ 34,733,706</u>
For the year ended December 31, 2024						
	Packaging and Containers	Leisure Business Development	Pharmaceuticals	Others	Adjustment and Elimination	Consolidated
Revenue from external customers	\$27,476,789	\$ 3,851,878	\$ 3,406,284	\$ 61,593,876	\$ –	\$ 657,636,534
Revenue from internal customers	27,932,100	772,811	431,885	36,320,200	(144,993,411)	–
Segment revenue	<u>\$55,408,889</u>	<u>\$ 4,624,689</u>	<u>\$ 3,838,169</u>	<u>\$ 97,914,076</u>	<u>(\$144,993,411)</u>	<u>\$ 657,636,534</u>
Segment income	<u>\$ 2,648,600</u>	<u>\$ 349,195</u>	<u>\$ 305,743</u>	<u>\$ 3,134,190</u>	<u>\$ 2,187,327</u>	<u>\$ 36,826,773</u>
Segment assets	<u>\$35,707,639</u>	<u>\$ 20,796,249</u>	<u>\$ 11,948,350</u>	<u>\$ 104,919,619</u>	<u>\$ –</u>	<u>\$ 642,894,315</u>

	For the year ended December 31, 2023					
	Feeds	Foods	General Investments	Convenience Stores	Circulation	Distribution
Revenue from external customers	\$19,598,996	\$153,464,423	\$ –	\$ 188,995,105	\$130,374,856	\$ 1,336,882
Revenue from internal customers	1,822,340	41,036,351	–	8,668,744	3,834,854	19,377,746
Segment revenue	<u>\$21,421,336</u>	<u>\$194,500,774</u>	<u>\$ –</u>	<u>\$ 197,663,849</u>	<u>\$134,209,710</u>	<u>\$ 20,714,628</u>
Segment income	<u>\$ 784,229</u>	<u>\$ 8,403,131</u>	<u>(\$ 229,070)</u>	<u>\$ 6,626,875</u>	<u>\$ 4,600,300</u>	<u>\$ 1,205,938</u>
Segment assets	<u>\$12,667,240</u>	<u>\$ 91,299,979</u>	<u>\$ 27,726,905</u>	<u>\$ 117,079,873</u>	<u>\$154,271,333</u>	<u>\$ 34,457,766</u>

	For the year ended December 31, 2023					
	Packaging and Containers	Leisure Business Development	Pharmaceuticals	Others	Adjustment and Elimination	Consolidated
Revenue from external customers	\$19,661,908	\$ 3,587,086	\$ 3,186,083	\$ 60,897,596	\$ –	\$ 581,102,935
Revenue from internal customers	26,767,895	907,416	519,606	32,473,961	(135,408,913)	–
Segment revenue	<u>\$46,429,803</u>	<u>\$ 4,494,502</u>	<u>\$ 3,705,689</u>	<u>\$ 93,371,557</u>	<u>(\$135,408,913)</u>	<u>\$ 581,102,935</u>
Segment income	<u>\$ 1,332,606</u>	<u>\$ 413,318</u>	<u>\$ 320,877</u>	<u>\$ 3,252,836</u>	<u>\$ 1,929,794</u>	<u>\$ 28,640,834</u>
Segment assets	<u>\$33,426,466</u>	<u>\$ 21,203,385</u>	<u>\$ 11,735,250</u>	<u>\$ 97,554,744</u>	<u>\$ –</u>	<u>\$ 601,422,941</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, please refer to the parent company only financial report for the years ended December 31, 2024 and 2023 for the related information on profits and losses.

(4) 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 years ended December 31, 2024 and 2023 is provided as follows:

	For the years ended December 31,	
	2024	2023
Income of reportable segments	\$ 28,505,256	\$ 23,458,204
Income of other operating segments	3,134,190	3,252,836
Elimination of intersegment transactions	2,187,327	1,929,794
Interest income	4,881,355	4,744,321
Other income	5,632,646	5,112,234
Other gains and losses	(1,181,216)	11,116,235
Finance costs	(4,275,576)	(3,490,792)
Investment income	3,343,190	2,568,114
Income before income tax	<u>\$ 42,227,172</u>	<u>\$ 48,690,946</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:

	December 31, 2024	December 31, 2023
Assets of reportable segments	\$ 537,974,696	\$ 503,868,197
Assets of other operating segments	104,919,619	97,554,744
Investments accounted for under equity method	30,244,918	28,027,609
Unallocated items	36,811,913	36,428,768
Total assets	<u>\$ 709,951,146</u>	<u>\$ 665,879,318</u>

(5) Information on products and services

The chief operating decision-maker of the Company manages the business from a product perspective. Refer to Note 6(25) for the related segment information.

(6) Geographical information

Geographical information for the years ended December 31, 2024 and 2023 is as follows:

	For the years ended December 31,			
	2024		2023	
	Revenue	Non-current assets	Revenue	Non-current assets
Taiwan	\$412,114,523	\$ 343,595,614	\$354,980,714	\$ 317,441,247
China	152,295,881	58,584,648	143,923,432	55,465,085
Others	93,226,130	18,938,135	82,198,789	19,396,281
	<u>\$657,636,534</u>	<u>\$ 421,118,397</u>	<u>\$581,102,935</u>	<u>\$ 392,302,613</u>

(7) Major customer information

The income from each customer of the Group for the years ended December 31, 2024 and 2023 did not reach 10% of the amount of income on the consolidated income statement.

Table 1

												Allowance							
												doubtful	Assets pledged		Loan limit	Maximum amount			
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	accounts	Item	Value	per entity	available for loan	Note		
1	Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	Other receivables	Y	\$ 6,557,000	\$ 6,557,000	\$ 1,281,894	—	2	\$ -	Additional operating capital	\$ -	—	\$ -	\$ 154,628,238	\$ 154,628,238	(Note 2)		
1	Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	Other receivables	Y	6,557,000	6,557,000	-	—	2	-	Additional operating capital	-	—	-	154,628,238	154,628,238	(Note 2)		
1	Cayman President Holdings Ltd.	Kai Yu (BVI) Investment Co., Ltd.	Other receivables	Y	6,557,000	6,557,000	-	—	2	-	Additional operating capital	-	—	-	154,628,238	154,628,238	(Note 2)		
1	Cayman President Holdings Ltd.	Yahoo! Taiwan Holdings Ltd.	Other receivables	Y	2,458,875	2,458,875	819,625	—	2	-	Additional operating capital	-	—	-	30,925,648	30,925,648	(Note 2)		
1	Cayman President Holdings Ltd.	Uni-President Assets Holdings Ltd.	Other receivables	Y	655,700	655,700	-	—	2	-	Additional operating capital	-	—	-	154,628,238	154,628,238	(Note 2)		
1	Cayman President Holdings Ltd.	Uni-President (Singapore) Pte. Ltd.	Other receivables	Y	655,700	655,700	-	—	2	-	Additional operating capital	-	—	-	154,628,238	154,628,238	(Note 2)		
2	Kai Yu Investment Co., Ltd.	Uni-President Express Corp.	Other receivables	Y	1,200,000	800,000	464,000	2.22~2.28	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	1,000,000	700,000	-	2.09~2.22	2	-	Additional operating capital	-	—	-	5,893,595	5,893,595	(Note 3)		
2	Kai Yu Investment Co., Ltd.	Kai Nan Investment Co., Ltd.	Other receivables	Y	350,000	-	-	2.22	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	-	2.26~2.27	2	-	Additional operating capital	-	—	-	5,893,595	5,893,595	(Note 3)		
2	Kai Yu Investment Co., Ltd.	Tung Ho Development Corp.	Other receivables	Y	300,000	200,000	100,000	2.09~2.28	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	150,000	50,000	30,000	2.22~2.28	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	100,000	50,000	-	2.09	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	30,000	2.22~2.28	2	-	Additional operating capital	-	—	-	5,893,595	5,893,595	(Note 3)		
3	Presicarre Corp.	Uni-President Wellbeing Life Corp.	Other receivables	Y	300,000	300,000	-	—	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	1.92~2.00	2	\$ -	Additional operating capital	\$ -	—	\$ -	\$ 589,833	\$ 589,833	(Note 3)
5	President International Development Corp.	President Property Corp.	Other receivables	Y	500,000	400,000	-	—	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	-	—	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	127,000	1.74~1.98	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	56,800	1.74~1.98	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	1.89~2.03	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	1.77~1.89	2	-	Additional operating capital	-	—	-	54,083	54,083	(Note 4)
9	Presco Netmarketing Inc.	Tone Sang Construction Corp.	Other receivables	Y	200,000	-	-	—	2	-	Additional operating capital	-	—	-	276,216	276,216	(Note 3)
10	President Pharmaceutical Corp.	President Being Corp.	Other receivables	Y	48,000	48,000	48,000	1.46~1.77	2	-	Additional operating capital	-	—	-	309,104	309,104	(Note 14)
11	Shanghai President Logistic Co., Ltd.	President Chain Store (Zhejiang) Ltd.	Other receivables	Y	45,436	44,915	-	—	2	-	Investment and additional operating capital	-	—	-	246,572	246,572	(Note 14)
12	President Chain Store (Taizhou) Ltd.	President Chain Store (Zhejiang) Ltd.	Other receivables	Y	45,436	44,915	-	—	2	-	Investment and additional operating capital	-	—	-	195,876	195,876	(Note 14)
13	President Chain Store (Shanghai) Ltd.	President Chain Store (Zhejiang) Ltd.	Other receivables	Y	45,436	44,915	-	—	2	-	Investment and additional operating capital	-	—	-	50,000	332,953	(Note 16)
14	Daeyoung Foods Co., Ltd.	The Joen Water Co., Ltd.	Other receivables	Y	204,629	189,321	189,321	4.60	2	-	Capital expenditures	-	—	-	265,702	265,702	(Note 2)
15	Uni-President China Holdings Ltd.	Uni-President Asia Holdings Ltd.	Other receivables	Y	655,700	655,700	-	—	2	-	Additional operating capital	-	—	-	6,010,731	24,042,923	(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		Value			
													Item					
15	Uni-President China Holdings Ltd.	Beijing President Enterprises Drinks Co., Ltd.	Other receivables	Y	\$ 327,850	\$ 327,850	\$ -	—	2	\$ -	Additional operating capital	\$ -	—	\$ -	\$ 6,010,731	\$ 24,042,923	(Note 9)	
15	Uni-President China Holdings Ltd.	Chengdu President Enterprises Food Co., Ltd.	Other receivables	Y	327,850	327,850	-	—	2	-	Additional operating capital	-	—	-	6,010,731	24,042,923	(Note 9)	
15	Uni-President China Holdings Ltd.	Zhengzhou President Enterprises Co., Ltd.	Other receivables	Y	327,850	327,850	-	—	2	-	Additional operating capital	-	—	-	6,010,731	24,042,923	(Note 9)	
15	Uni-President China Holdings Ltd.	Guangzhou President Enterprises Co., Ltd.	Other receivables	Y	327,850	327,850	-	—	2	-	Additional operating capital	-	—	-	6,010,731	24,042,923	(Note 9)	
15	Uni-President China Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	Other receivables	Y	57,374	57,374	-	—	2	-	Additional operating capital	-	—	-	6,010,731	24,042,923	(Note 9)	
16	Kai Yu (BVI) Investment Co., Ltd.	Cayman President Holdings Ltd.	Other receivables	Y	6,557,000	3,278,500	-	—	2	-	Additional operating capital	-	—	-	26,573,235	26,573,235	(Note 10)	
16	Kai Yu (BVI) Investment Co., Ltd.	Uni-President Southeast Asia Holdings Ltd.	Other receivables	Y	3,278,500	655,700	-	—	2	-	Additional operating capital	-	—	-	26,573,235	26,573,235	(Note 10)	
16	Kai Yu (BVI) Investment Co., Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	Other receivables	Y	3,278,500	655,700	-	—	2	-	Additional operating capital	-	—	-	26,573,235	26,573,235	(Note 10)	
16	Kai Yu (BVI) Investment Co., Ltd.	Uni-President Assets Holdings Ltd.	Other receivables	Y	655,700	655,700	-	—	2	-	Additional operating capital	-	—	-	26,573,235	26,573,235	(Note 10)	
16	Kai Yu (BVI) Investment Co., Ltd.	Uni-President (Singapore) Pte. Ltd.	Other receivables	Y	655,700	655,700	-	—	2	-	Additional operating capital	-	—	-	26,573,235	26,573,235	(Note 10)	
17	Tait Marketing & Distribution Co., Ltd.	Tone Sang Construction Corp.	Other receivables	Y	200,000	200,000	200,000	1.77~1.92	2	-	Additional operating capital	-	—	-	494,363	494,363	(Note 6)	
17	Tait Marketing & Distribution Co., Ltd.	President Professional Baseball Team Corp.	Other receivables	Y	30,000	-	-	1.77	2	-	Additional operating capital	-	—	-	494,363	494,363	(Note 6)	
18	Chengdu Ton Yi Industrial Packing Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	404,237	404,237	404,237	2.77~3.32	2	-	Additional operating capital	-	—	-	467,162	467,162	(Note 12)	
19	Ton Yi (China) Investment Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	943,221	628,814	628,814	2.77~3.32	2	-	Additional operating capital	-	—	-	2,685,295	5,370,589	(Note 12)	
19	Ton Yi (China) Investment Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	763,560	606,356	471,610	2.77~3.32	2	-	Additional operating capital	-	—	-	13,426,473	13,426,473	(Note 12)	
19	Ton Yi (China) Investment Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	314,407	134,746	-	3.12~3.32	2	-	Additional operating capital	-	—	-	13,426,473	13,426,473	(Note 12)	
19	Ton Yi (China) Investment Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	Other receivables	Y	134,746	134,746	-	3.12	2	-	Additional operating capital	-	—	-	13,426,473	13,426,473	(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			
19	Ton Yi (China) Investment Co., Ltd.	Tian Jin Ton Yi Industrial Co., Ltd.	Other receivables	Y	\$ 134,746	\$ 134,746	\$ -	—	2	\$ -	Additional operating capital	\$ -	—	\$ -	\$ 13,426,473	\$ 13,426,473	(Note 12)
19	Ton Yi (China) Investment Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	134,746	134,746	-	—	2	-	Additional operating capital	-	—	-	13,426,473	13,426,473	(Note 12)
19	Ton Yi (China) Investment Co., Ltd.	Sichuan Ton Yi Industrial Co., Ltd.	Other receivables	Y	134,746	134,746	-	—	2	-	Additional operating capital	-	—	-	13,426,473	13,426,473	(Note 12)
19	Ton Yi (China) Investment Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	Other receivables	Y	134,746	134,746	-	—	2	-	Additional operating capital	-	—	-	13,426,473	13,426,473	(Note 12)
19	Ton Yi (China) Investment Co., Ltd.	Zhanjiang Ton Yi Industrial Co., Ltd.	Other receivables	Y	134,746	134,746	-	—	2	-	Additional operating capital	-	—	-	13,426,473	13,426,473	(Note 12)
19	Ton Yi (China) Investment Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	134,746	134,746	-	—	2	-	Additional operating capital	-	—	-	13,426,473	13,426,473	(Note 12)
19	Ton Yi (China) Investment Co., Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	Other receivables	Y	134,746	134,746	-	—	2	-	Additional operating capital	-	—	-	13,426,473	13,426,473	(Note 12)
19	Ton Yi (China) Investment Co., Ltd.	Wuxi Ton Yi Daiwa Industrial Co., Ltd.	Other receivables	Y	89,831	-	-	3.12	2	-	Additional operating capital	-	—	-	2,685,295	5,370,589	(Note 12)
20	Taizhou Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Daiwa Industrial Co., Ltd.	Other receivables	Y	179,661	179,661	179,661	2.77~3.32	2	-	Additional operating capital	-	—	-	366,253	732,505	(Note 12)
20	Taizhou Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	157,203	157,203	157,203	2.77	2	-	Additional operating capital	-	—	-	1,831,263	1,831,263	(Note 12)
20	Taizhou Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	247,034	134,746	134,746	3.12~3.22	2	-	Additional operating capital	-	—	-	366,253	732,505	(Note 12)
20	Taizhou Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	134,746	134,746	-	2.27~2.52	2	-	Additional operating capital	-	—	-	1,831,263	1,831,263	(Note 12)
20	Taizhou Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	269,492	89,831	89,831	3.12~3.32	2	-	Additional operating capital	-	—	-	1,831,263	1,831,263	(Note 12)
21	Zhangzhou Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	134,746	134,746	-	2.52~2.62	2	-	Additional operating capital	-	—	-	2,139,995	2,139,995	(Note 12)
21	Zhangzhou Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	134,746	134,746	-	3.12	2	-	Additional operating capital	-	—	-	427,999	855,998	(Note 12)
22	Kunshan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	359,322	359,322	224,576	3.02~3.32	2	-	Additional operating capital	-	—	-	1,137,881	1,137,881	(Note 12)
22	Kunshan Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	134,746	134,746	134,746	3.12~3.32	2	-	Additional operating capital	-	—	-	227,576	455,152	(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			
22	Kunshan Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	\$ 134,746	\$ 134,746	\$ -	2.62	2	\$ -	Additional operating capital	\$ -	—	\$ -	\$ 1,137,881	\$ 1,137,881	(Note 12)
23	Beijing Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	202,119	134,746	134,746	3.12	2	-	Additional operating capital	-	—	-	213,788	427,576	(Note 12)
23	Beijing Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	134,746	134,746	-	—	2	-	Additional operating capital	-	—	-	1,068,939	1,068,939	(Note 12)
23	Beijing Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	224,576	112,288	112,288	2.77~3. 12	2	-	Additional operating capital	-	—	-	1,068,939	1,068,939	(Note 12)
23	Beijing Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	291,949	89,831	89,831	3.02~3. 22	2	-	Additional operating capital	-	—	-	1,068,939	1,068,939	(Note 12)
23	Beijing Ton Yi Industrial Co., Ltd.	Tian Jin Ton Yi Industrial Co., Ltd.	Other receivables	Y	89,831	-	-	3.22	2	-	Additional operating capital	-	—	-	1,068,939	1,068,939	(Note 12)
24	Tian Jin Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	134,746	134,746	-	—	2	-	Additional operating capital	-	—	-	470,338	470,338	(Note 12)
25	Huizhou Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	134,746	134,746	-	—	2	-	Additional operating capital	-	—	-	1,666,133	1,666,133	(Note 12)
26	Chengdu Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	134,746	134,746	-	—	2	-	Additional operating capital	-	—	-	1,582,470	1,582,470	(Note 12)
27	Sichuan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Daiwa Industrial Co., Ltd.	Other receivables	Y	179,661	179,661	179,661	3.12~3.32	2	-	Additional operating capital	-	—	-	268,941	537,881	(Note 12)
27	Sichuan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	247,034	157,203	157,203	2.77~3. 12	2	-	Additional operating capital	-	—	-	1,344,703	1,344,703	(Note 12)
27	Sichuan Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	134,746	134,746	134,746	2.77~3. 12	2	-	Additional operating capital	-	—	-	268,941	537,881	(Note 12)
27	Sichuan Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	134,746	134,746	-	2.27~2. 62	2	-	Additional operating capital	-	—	-	1,344,703	1,344,703	(Note 12)
27	Sichuan Ton Yi Industrial Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	Other receivables	Y	404,237	-	-	3.12~3.32	2	-	Additional operating capital	-	—	-	1,344,703	1,344,703	(Note 12)
28	Zhanjiang Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	606,356	426,695	426,695	2.77~3. 32	2	-	Additional operating capital	-	—	-	993,768	993,768	(Note 12)
28	Zhanjiang Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	134,746	134,746	134,746	2.77	2	-	Additional operating capital	-	—	-	198,754	397,507	(Note 12)
28	Zhanjiang Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	134,746	134,746	-	2.52~2. 62	2	-	Additional operating capital	-	—	-	993,768	993,768	(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			
29	Jiangsu Ton Yi Tinplate Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	\$ 404,237	\$ 269,492	\$ 269,492	3.02~3.32	2	\$ -	Additional operating capital	\$ -	—	\$ -	\$ 436,262	\$ 872,524	(Note 12)
29	Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Ton Yi Daiwa Industrial Co., Ltd.	Other receivables	Y	202,119	179,661	179,661	3.12	2	-	Additional operating capital	-	—	-	436,262	872,524	(Note 12)
29	Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	157,203	157,203	157,203	3.12~3.32	2	-	Additional operating capital	-	—	-	436,262	872,524	(Note 12)
30	Wuhan President Packaging Ind. Corp.	ShangHai President Packaging Ind. Corp.	Other receivables	Y	45,094	44,915	-	3.25	2	-	Additional operating capital	-	—	-	204,847	204,847	(Note 3)
31	Changsha President Packaging Ind. Corp.	ShangHai President Packaging Ind. Corp.	Other receivables	Y	27,056	26,949	-	3.25	2	-	Additional operating capital	-	—	-	36,807	36,807	(Note 3)
32	Uni-President Enterprises (China) Investment Corp.	Uni-President China Holdings Ltd.	Other receivables	Y	4,509,382	4,491,527	-	2.80~3.00	2	-	Additional operating capital	-	—	-	60,906,401	60,906,401	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (TianJin) Co., Ltd	Other receivables	Y	2,254,691	2,245,764	893,708	2.80~3.00	2	-	Additional operating capital	-	—	-	60,906,401	60,906,401	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	President Trading (Kunshan) Co., Ltd.	Other receivables	Y	2,254,691	2,245,764	663,754	2.80~3.00	2	-	Additional operating capital	-	—	-	60,906,401	60,906,401	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Beijing President Enterprises Drinks Co., Ltd.	Other receivables	Y	2,254,691	2,245,764	201,259	2.80~3.00	2	-	Additional operating capital	-	—	-	60,906,401	60,906,401	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Uni-President Shanghai Managment Consulting Co., Ltd.	Other receivables	Y	2,029,222	2,021,187	601,509	2.80~3.00	2	-	Additional operating capital	-	—	-	60,906,401	60,906,401	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Shijiazhuang President Enterprises Co., Ltd.	Other receivables	Y	2,029,222	2,021,187	322,399	2.80~3.00	2	-	Additional operating capital	-	—	-	60,906,401	60,906,401	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Shanxi President Enterprises Co., Ltd.	Other receivables	Y	1,803,753	1,796,611	893,497	2.80~3.00	2	-	Additional operating capital	-	—	-	60,906,401	60,906,401	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	President Enterprises (Inner Mongolia) Co., Ltd.	Other receivables	Y	1,352,815	1,347,458	475,086	2.80~3.00	2	-	Additional operating capital	-	—	-	60,906,401	60,906,401	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Hutubi) Tomato Products Technology Co., Ltd.	Other receivables	Y	1,352,815	1,347,458	254,398	2.80~3.00	2	-	Additional operating capital	-	—	-	60,906,401	60,906,401	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Jiangsu President Enterprises Co., Ltd.	Other receivables	Y	1,352,815	1,347,458	232,291	2.80~3.00	2	-	Additional operating capital	-	—	-	60,906,401	60,906,401	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Chengdu President Enterprises Food Co., Ltd.	Other receivables	Y	1,352,815	1,347,458	-	2.80~3.00	2	-	Additional operating capital	-	—	-	60,906,401	60,906,401	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Other receivables	Y	1,127,346	1,122,882	203,035	2.80~3.00	2	-	Additional operating capital	-	—	-	60,906,401	60,906,401	(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			
32	Uni-President Enterprises (China) Investment Corp.	Shaanxi President Enterprises Co., Ltd.	Other receivables	Y	\$ 1,127,346	\$ 1,122,882	\$ -	2.80~3.00	2	\$ -	Additional operating capital	\$ -	—	\$ -	\$ 60,906,401	\$ 60,906,401	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Baiyin President Enterprises Co., Ltd.	Other receivables	Y	901,876	898,305	652,721	2.80~3.00	2	-	Additional operating capital	-	—	-	60,906,401	60,906,401	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Harbin President Enterprises Co., Ltd.	Other receivables	Y	901,876	898,305	631,047	2.80~3.00	2	-	Additional operating capital	-	—	-	60,906,401	60,906,401	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Changchun President Enterprises Co., Ltd.	Other receivables	Y	901,876	898,305	246,941	2.80~3.00	2	-	Additional operating capital	-	—	-	60,906,401	60,906,401	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Other receivables	Y	1,352,815	898,305	108,297	2.80~3.00	2	-	Additional operating capital	-	—	-	60,906,401	60,906,401	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Xuzhou President Enterprises Co., Ltd.	Other receivables	Y	901,876	449,153	-	2.80~3.00	2	-	Additional operating capital	-	—	-	60,906,401	60,906,401	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Kunshan President Enterprises Food Co., Ltd.	Other receivables	Y	901,876	449,153	-	2.80~3.00	2	-	Additional operating capital	-	—	-	60,906,401	60,906,401	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Zhengzhou President Enterprises Co., Ltd.	Other receivables	Y	450,938	449,153	-	2.80~3.00	2	-	Additional operating capital	-	—	-	60,906,401	60,906,401	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Wuhan President Enterprises Food Co., Ltd.	Other receivables	Y	450,938	449,153	-	2.80~3.00	2	-	Additional operating capital	-	—	-	60,906,401	60,906,401	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Hangzhou President Enterprises Co., Ltd.	Other receivables	Y	450,938	449,153	-	2.80~3.00	2	-	Additional operating capital	-	—	-	60,906,401	60,906,401	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	President (Shanghai) Trading Co., Ltd.	Other receivables	Y	450,938	449,153	-	2.80~3.00	2	-	Additional operating capital	-	—	-	60,906,401	60,906,401	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Guangzhou President Enterprises Co., Ltd.	Other receivables	Y	360,751	359,322	-	2.80~3.00	2	-	Additional operating capital	-	—	-	60,906,401	60,906,401	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Fuzhou President Enterprises Co., Ltd.	Other receivables	Y	360,751	359,322	-	2.80~3.00	2	-	Additional operating capital	-	—	-	60,906,401	60,906,401	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Xinjiang President Enterprises Food Co., Ltd.	Other receivables	Y	270,563	269,492	-	2.80~3.00	2	-	Additional operating capital	-	—	-	60,906,401	60,906,401	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Kunming President Enterprises Food Co., Ltd.	Other receivables	Y	270,563	269,492	-	2.80~3.00	2	-	Additional operating capital	-	—	-	60,906,401	60,906,401	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Hefei President Enterprises Co., Ltd.	Other receivables	Y	270,563	269,492	-	2.80~3.00	2	-	Additional operating capital	-	—	-	60,906,401	60,906,401	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Changsha President Enterprises Co., Ltd.	Other receivables	Y	270,563	269,492	-	2.80~3.00	2	-	Additional operating capital	-	—	-	60,906,401	60,906,401	(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			
32	Uni-President Enterprises (China) Investment Corp.	Henan President Enterprises Co., Ltd.	Other receivables	Y	\$ 270,563	\$ 269,492	\$ -	2.80~3.00	2	\$ -	Additional operating capital	\$ -	—	\$ -	\$ 60,906,401	\$ 60,906,401	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Shenyang President Enterprises Co., Ltd.	Other receivables	Y	270,563	269,492	-	2.80~3.00	2	-	Additional operating capital	-	—	-	60,906,401	60,906,401	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	270,563	269,492	-	2.80~3.00	2	-	Additional operating capital	-	—	-	60,906,401	60,906,401	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Ningxia President Enterprises Co., Ltd.	Other receivables	Y	270,563	269,492	-	2.80~3.00	2	-	Additional operating capital	-	—	-	60,906,401	60,906,401	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Bama President Mineral Water Co., Ltd.	Other receivables	Y	225,469	224,576	149,367	2.80~3.00	2	-	Additional operating capital	-	—	-	60,906,401	60,906,401	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Uni-President (Shanghai) Pearly Century Co., Ltd.	Other receivables	Y	225,469	224,576	101,325	2.80~3.00	2	-	Additional operating capital	-	—	-	60,906,401	60,906,401	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Wuxue Uni Mineral Water Co., Ltd.	Other receivables	Y	180,375	179,661	-	2.80~3.00	2	-	Additional operating capital	-	—	-	60,906,401	60,906,401	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Nanchang President Enterprises Co., Ltd.	Other receivables	Y	179,661	179,661	-	2.80~3.00	2	-	Additional operating capital	-	—	-	60,906,401	60,906,401	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	President (Kunshan) Real Estate Development Co., Ltd.	Other receivables	Y	90,188	89,831	-	2.80~3.00	2	-	Additional operating capital	-	—	-	60,906,401	60,906,401	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Hainan President Enterprises Co., Ltd.	Other receivables	Y	90,188	89,831	-	2.80~3.00	2	-	Additional operating capital	-	—	-	60,906,401	60,906,401	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Akesu President Enterprises Co., Ltd.	Other receivables	Y	90,188	89,831	-	2.80~3.00	2	-	Additional operating capital	-	—	-	60,906,401	60,906,401	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Guiyang President Enterprises Co., Ltd.	Other receivables	Y	90,188	89,831	-	2.80~3.00	2	-	Additional operating capital	-	—	-	60,906,401	60,906,401	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Shanghai) Co., Ltd.	Other receivables	Y	90,188	89,831	-	2.80~3.00	2	-	Additional operating capital	-	—	-	60,906,401	60,906,401	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Chongqing President Enterprises Co., Ltd.	Other receivables	Y	90,188	89,831	-	2.80~3.00	2	-	Additional operating capital	-	—	-	60,906,401	60,906,401	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Other receivables	Y	90,188	89,831	-	2.80~3.00	2	-	Additional operating capital	-	—	-	60,906,401	60,906,401	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Taizhou President Enterprises Co., Ltd.	Other receivables	Y	90,188	89,831	-	2.80~3.00	2	-	Additional operating capital	-	—	-	60,906,401	60,906,401	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Kunshan) Food Technology Co., Ltd.	Other receivables	Y	90,188	89,831	-	2.80~3.00	2	-	Additional operating capital	-	—	-	60,906,401	60,906,401	(Note 2)

Number	Financing Company	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 17)	Actual amount		Interest rate	Nature for financing (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts			Assets pledged	Loan limit per entity	Maximum amount available for loan	Note
							drawn down							Item	Value				
32	Uni-President Enterprises (China) Investment Corp.	Yantai Tongli Beverage Industries Co., Ltd.	Other receivables	Y	\$ 90,188	\$ 89,831	\$ -	2.80~3.00	2	\$ -	-	Additional operating capital	\$ -	-	-	\$ -	\$ 60,906,401	\$ 60,906,401	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Nanning President Enterprises Co., Ltd.	Other receivables	Y	45,094	44,915	-	2.80~3.00	2	-	-	Additional operating capital	-	—	-		60,906,401	60,906,401	(Note 2)
32	Uni-President Enterprises (China) Investment Corp.	Zhanjiang President Enterprises Co., Ltd.	Other receivables	Y	45,094	44,915	-	2.80~3.00	2	-	-	Additional operating capital	-	—	-		60,906,401	60,906,401	(Note 2)
33	Uni-President (Vietnam) Co., Ltd.	Uni-President Vietnam Aquatic Breeding Co., Ltd.	Other receivables	Y	387,237	385,933	183,034	2.84~5.60	2	-	-	Additional operating capital	-	—	-		1,029,154	9,439,370	(Note 2)
33	Uni-President (Vietnam) Co., Ltd.	Tribeco Binh Duong Co., Ltd.	Other receivables	Y	258,158	257,289	-	2.84~5.60	2	-	-	Additional operating capital	-	—	-		1,029,154	9,439,370	(Note 2)
33	Uni-President (Vietnam) Co., Ltd.	North Tribeco Co., Ltd.	Other receivables	Y	258,158	257,289	-	2.84~5.60	2	-	-	Additional operating capital	-	—	-		1,029,154	9,439,370	(Note 2)
34	Uni-President (Philippines) Corp.	Uni-President Land Corp.	Long-term notes and accounts receivable	Y	316,255	314,939	314,939	5.50	2	-	-	Investment	-	—	-		356,487	356,487	(Note 2)
35	Zhongshan President Enterprises Co., Ltd.	Zhangzhou President Biotech Co., Ltd.	Other receivables	Y	811,689	808,475	714,191	2.79~3.11	2	-	-	Additional operating capital	-	—	-		1,926,854	1,926,854	(Note 15)
35	Zhongshan President Enterprises Co., Ltd.	President Chain Store (Zhejiang) Ltd.	Other receivables	Y	202,922	202,119	67,373	3.11	2	-	-	Additional operating capital	-	—	-		385,371	385,371	(Note 15)
36	Shanghai Songjiang President Enterprises Co., Ltd.	Zhangzhou President Biotech Co., Ltd.	Other receivables	Y	134,746	134,746	-	2.79	2	-	-	Additional operating capital	-	—	-		138,611	138,611	(Note 2)
36	Shanghai Songjiang President Enterprises Co., Ltd.	Tait Marketing & Distribution (Shanghai) Co., Ltd.	Other receivables	Y	9,019	8,983	8,983	3.11~3.29	2	-	-	Additional operating capital	-	—	-		138,611	138,611	(Note 2)
36	Shanghai Songjiang President Enterprises Co., Ltd.	President Chain Store (Shanghai) Ltd.	Other receivables	Y	117,244	-	-	3.11	2	-	-	Additional operating capital	-	—	-		138,611	138,611	(Note 2)
37	Uni-President Enterprises (Shanghai) Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	450,938	449,153	279,915	2.80~3.00	2	-	-	Additional operating capital	-	—	-		2,070,415	2,070,415	(Note 2)
38	Akesu President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	901,876	898,305	355,365	2.80~3.00	2	-	-	Additional operating capital	-	—	-		3,096,995	3,096,995	(Note 2)
39	Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,803,753	1,796,611	538,142	2.80~3.00	2	-	-	Additional operating capital	-	—	-		13,580,037	13,580,037	(Note 2)
40	Chongqing President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	901,876	898,305	767,153	2.80~3.00	2	-	-	Additional operating capital	-	—	-		5,677,851	5,677,851	(Note 3)
41	Taizhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,352,815	1,347,458	533,019	2.80~3.00	2	-	-	Additional operating capital	-	—	-		4,387,350	4,387,350	(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					
41	Taizhou President Enterprises Co., Ltd.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	\$ 356,241	\$ -	\$ -	2.80~3.00	2	\$ -	Additional operating capital	\$ -	—	\$ -	\$ 4,387,350	\$ 4,387,350	(Note 2)	
42	Kunshan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	901,876	898,305	487,788	2.80~3.00	2	-	Additional operating capital	-	—	-	18,902,558	18,902,558	(Note 2)	
43	Fuzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,803,753	1,796,611	1,338,765	2.80~3.00	2	-	Additional operating capital	-	—	-	5,599,244	5,599,244	(Note 2)	
44	Zhengzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,254,691	2,245,764	1,543,169	2.80~3.00	2	-	Additional operating capital	-	—	-	10,155,724	10,155,724	(Note 2)	
44	Zhengzhou President Enterprises Co., Ltd.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	721,501	-	-	2.80~3.00	2	-	Additional operating capital	-	—	-	10,155,724	10,155,724	(Note 2)	
45	Nanchang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,254,691	2,245,764	1,632,091	2.80~3.00	2	-	Additional operating capital	-	—	-	7,990,081	7,990,081	(Note 2)	
45	Nanchang President Enterprises Co., Ltd.	Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Other receivables	Y	1,352,815	-	-	2.80~3.00	2	-	Additional operating capital	-	—	-	7,990,081	7,990,081	(Note 2)	
46	Guangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,254,691	2,245,764	1,879,327	2.80~3.00	2	-	Additional operating capital	-	—	-	19,766,612	19,766,612	(Note 2)	
46	Guangzhou President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	Other receivables	Y	450,938	-	-	2.80~3.00	2	-	Additional operating capital	-	—	-	19,766,612	19,766,612	(Note 2)	
46	Guangzhou President Enterprises Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	Other receivables	Y	450,938	-	-	2.80~3.00	2	-	Additional operating capital	-	—	-	19,766,612	19,766,612	(Note 2)	
46	Guangzhou President Enterprises Co., Ltd.	Hainan President Enterprises Co., Ltd.	Other receivables	Y	450,938	-	-	2.80~3.00	2	-	Additional operating capital	-	—	-	19,766,612	19,766,612	(Note 2)	
47	Zhanjiang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	901,876	898,305	607,607	2.80~3.00	2	-	Additional operating capital	-	—	-	3,477,712	3,477,712	(Note 2)	
47	Zhanjiang President Enterprises Co., Ltd.	Hainan President Enterprises Co., Ltd.	Other receivables	Y	450,938	-	-	2.80~3.00	2	-	Additional operating capital	-	—	-	3,477,712	3,477,712	(Note 2)	
48	Changsha President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,803,753	1,796,611	1,546,361	2.80~3.00	2	-	Additional operating capital	-	—	-	6,446,527	6,446,527	(Note 2)	
49	Nanning President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,803,753	1,796,611	1,454,560	2.80~3.00	2	-	Additional operating capital	-	—	-	7,931,846	7,931,846	(Note 2)	
50	Hainan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	901,876	898,305	305,863	2.80~3.00	2	-	Additional operating capital	-	—	-	3,424,805	3,424,805	(Note 2)	
51	Hefei President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,254,691	2,245,764	1,075,410	2.80~3.00	2	-	Additional operating capital	-	—	-	12,766,557	12,766,557	(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			
52	Wuhan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	\$ 2,254,691	\$ 2,245,764	\$ 1,579,952	2.80~3.00	2	\$ -	Additional operating capital	\$ -	—	\$ -	\$ 15,858,537	\$ 15,858,537	(Note 2)
53	Kunming President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,803,753	1,796,611	616,256	2.80~3.00	2	-	Additional operating capital	-	—	-	3,929,763	3,929,763	(Note 2)
54	Xinjiang President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,254,691	2,245,764	1,379,900	2.80~3.00	2	-	Additional operating capital	-	—	-	7,295,076	7,295,076	(Note 2)
55	Yantai Tongli Beverage Industries Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	360,751	359,322	269,036	2.80~3.00	2	-	Additional operating capital	-	—	-	1,260,108	1,260,108	(Note 2)
55	Yantai Tongli Beverage Industries Co., Ltd.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	225,469	-	-	2.80~3.00	2	-	Additional operating capital	-	—	-	1,260,108	1,260,108	(Note 2)
56	Ningxia President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,127,346	1,122,882	478,674	2.80~3.00	2	-	Additional operating capital	-	—	-	1,880,365	1,880,365	(Note 2)
57	Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	901,876	898,305	-	2.80~3.00	2	-	Additional operating capital	-	—	-	10,104,381	10,104,381	(Note 2)
58	Shenyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	901,876	898,305	571,540	2.80~3.00	2	-	Additional operating capital	-	—	-	1,423,346	1,423,346	(Note 2)
59	Uni-President Enterprises (Kunshan) Food Technology Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	112,735	112,288	58,493	2.80~3.00	2	-	Additional operating capital	-	—	-	326,190	326,190	(Note 2)
60	Hangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,352,815	1,347,458	342,401	2.80~3.00	2	-	Additional operating capital	-	—	-	10,544,630	10,544,630	(Note 2)
61	President (Kunshan) Real Estate Development Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	450,938	449,153	174,470	2.80~3.00	2	-	Additional operating capital	-	—	-	1,141,430	1,141,430	(Note 2)
62	President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	449,153	449,153	202,616	2.80~3.00	2	-	Additional operating capital	-	—	-	471,969	471,969	(Note 2)
63	Guiyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	901,876	898,305	505,904	2.80~3.00	2	-	Additional operating capital	-	—	-	3,975,006	3,975,006	(Note 2)
64	Henan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	901,876	898,305	261,938	2.80~3.00	2	-	Additional operating capital	-	—	-	7,022,243	7,022,243	(Note 2)
65	Jinan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	901,876	898,305	106,943	2.80~3.00	2	-	Additional operating capital	-	—	-	4,901,150	4,901,150	(Note 2)
66	President (Shanghai) Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	901,876	898,305	377,256	2.80~3.00	2	-	Additional operating capital	-	—	-	3,159,920	3,159,920	(Note 2)
67	Shaanxi President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	901,876	898,305	498,871	2.80~3.00	2	-	Additional operating capital	-	—	-	5,735,981	5,735,981	(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			
68	Xuzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	\$ 901,876	\$ 898,305	\$ 271,246	2.80~3.00	2	\$ -	Additional operating capital	\$ -	—	\$ -	\$ 2,335,752	\$ 2,335,752	(Note 2)
69	Wuxue Uni Mineral Water Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	225,469	224,576	5,047	2.80	2	-	Additional operating capital	-	—	-	369,194	369,194	(Note 2)
70	Shijiazhuang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	898,305	898,305	-	2.80	2	-	Additional operating capital	-	—	-	3,511,446	3,511,446	(Note 2)
71	Qingdao President Feed & Livestock Co., Ltd.	President Chain Store (Zhejiang) Ltd.	Other receivables	Y	135,281	134,746	134,746	3.11	2	-	Additional operating capital	-	—	-	153,625	153,625	(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 maxium 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 1:32.79, CNY:NTD 1:4.492, VND:NTD 1:0.001286, PHP:NTD 1:0.5668 and KRW:NTD 1: 0.02227.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Provision of endorsements and guarantees to others

For the year ended December 31, 2024

Table 2

Expressed in thousands of NTD

Party being endorsed/guaranteed														
Number	Endorser/guarantor	Company name	Relationship with the endorser/guarantor (Note 1)	Limit on	Maximum	Outstanding	Actual amount drawn down	Amount of	Ratio of	Limit on	Provision of	Provision of	Provision of	Note
				endorsements/guarantees provided for a single party	balance during the period	balance at December 31, 2024		endorsements/guarantees secured with collateral	accumulated endorsements/guarantee amount to net worth of the endorser/guarantor company		total amount of endorsements/guarantee	endorsements/guarantee by parent company to subsidiary	endorsements/guarantee by subsidiary to parent company	
0	Uni-President Enterprises Corp.	Kai Yu (BVI) Investment Co., Ltd.	2	\$ 67,600,176	\$ 21,000,000	\$ 21,000,000	\$ -	\$ -	15.53	\$ 135,200,351	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.	2	67,600,176	7,647,675	7,642,425	466,000	-	5.65	135,200,351	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Kai Nan Investment Co., Ltd.	2	67,600,176	7,089,900	7,089,900	1,119,000	-	5.24	135,200,351	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Tone Sang Construction Corp.	2	67,600,176	4,118,350	4,117,850	915,000	-	3.05	135,200,351	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Uni-President Express Corp.	2	67,600,176	1,800,000	1,800,000	127,000	-	1.33	135,200,351	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Tung Lo Development Co., Ltd.	2	67,600,176	1,500,000	1,500,000	-	-	1.11	135,200,351	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	President Professional Baseball Team Corp.	2	67,600,176	60,000	60,000	-	-	0.04	135,200,351	Y	N	N	(Note 3)
1	Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	2	77,314,119	16,392,500	16,392,500	-	-	21.20	77,314,119	N	N	N	(Note 4)
1	Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	2	77,314,119	1,639,250	1,639,250	-	-	2.12	77,314,119	N	N	N	(Note 4)
2	President International Development Corp.	President (BVI) International Investment Holdings Ltd.	2	3,174,665	2,528,295	1,213,045	-	-	7.64	7,936,664	N	N	N	(Note 5)
3	ScinoPharm Taiwan Ltd.	SciAnda (Changshu) Pharmaceuticals Ltd.	2	10,525,804	483,238	179,661	-	-	1.71	10,525,804	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 December 31, 2024	Actual amount drawn down	Amount of endorsements/guarantees secured with collateral	Ratio of accumulated endorsements/guarantee amount to net worth of the endorser/guarantor company	Limit on total amount of endorsements/guarantee	Provision of endorsements/guarantee by parent company to subsidiary	Provision of endorsements/guarantee by subsidiary to parent company	Provision of endorsements/guarantee to party in Mainland China	Note
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	Zhongshan President Enterprises Co., Ltd.	Zhangzhou President Biotech Co., Ltd	4	481,714	57,020	-	-	-	-	963,427	N	N	Y	(Note 8)

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

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

(Note 2) Foreign currencies are translated into New Taiwan Dollars. Exchange rates of foreign currencies indicated as of report date were as follows: USD:NTD 1:32.79, CNY:NTD 1:4.492, VND:NTD 1:0.001286 and PHP:NTD 1:0.5668.

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

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

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

(Note 6) The total amount of transactions of endorsement equals to 100% of its net worth for ScinoPharm Taiwan, Ltd., the limit of endorsement for any single entity is 50% of its net worth ; for 100% directly and indirectly owned foreign subsidiaries, the limit of endorsement for any single entity is 100% of its net worth. The total amount of endorsement of ScinoPharm Taiwan, Ltd. and its subsidiary shall not exceed 100% of the net worth of the latest financial report.

(Note 7) The total amount of transactions of endorsement equals to 250% of its net worth for President Century Corp., the limit of endorsement for any single entity is 200% of its net worth, and all of the related transactions are to be submitted to the stockholders' meeting for reference.
President Fair Development Corp. applied for a financing facility from a financial institution, with President Century Corp. providing land as collateral to the financial institution as a guarantee, with a collateral amount of \$600,000.

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

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

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

December 31, 2024

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	1,771,724	8.00	1,771,725	—
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	-	1,551,429	-	-	—
Cayman President Holdings Ltd.	Bank of China (Hong Kong) Limited CD	—	3	-	655,700	-	-	—
Cayman President Holdings Ltd.	China Construction Bank Corporation Singapore Branch CD	—	3	-	491,775	-	-	—
	Bonds :							
Cayman President Holdings Ltd.	Bills from Guotai Junan Holdings Limited (XS2851095583)	—	3	-	819,625	-	-	—
Cayman President Holdings Ltd.	USD offshore bond issued by Sumitomo Mitsui Trust Bank Ltd. (USJ7771YNJ21)	—	3	-	754,804	-	-	—
Cayman President Holdings Ltd.	USD offshore bond issued by TSMC Global. (USG91139AC27)	—	3	-	572,545	-	-	—
Cayman President Holdings Ltd.	USD offshore bond issued by Formosa Group Cayman Ltd. (XS1214406792)	—	3	-	512,960	-	-	—
Cayman President Holdings Ltd.	UBS AG Fixed Rate Bond (XS2025175014)	—	3	-	295,065	-	-	—
Cayman President Holdings Ltd.	Gavin Investment Ltd.	—	6	-	326,735	-	-	—
Cayman President Holdings Ltd.	USD offshore bond issued by Societe Generale (XS2781341990), etc.	—	6	-	1,261,529	-	-	—
	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.	SinoPac Money Market Fund	—	1	23,382	339,195	-	339,195	—
President Fair Development Corp.	UPAMC James Bond Money Market Fund, etc.	—	1	29,322	466,366	-	466,366	—
Uni-President Express Corp.	UPAMC James Bond Money Market Fund	—	1	56,164	976,847	-	976,847	—

			Ending balance						
Investor	Type and name of securities	Relationship with the issuer	General ledger	Number of shares (in thousands)	Percentage of			Fair value	Note
			account (Note 3)		Book value	ownership			
	Beneficiary Certificates :								
President International Development Corp.	Yuanta Daily Taiwan 50 Bear -1X ETF, etc.	—	1	2,160	\$ 43,676	-	\$ 43,676	—	
President International Development Corp.	Rui Zhan Investment Limited Partnership ETF, etc.	—	4	-	224,436	-	224,436	—	
	Stock :								
President International Development Corp.	PSS Co., Ltd., etc.	—	1	11,244	735,572	-	735,572	—	
President International Development Corp.	iMQ Technology Inc., etc.	—	4	24,773	221,107	-	221,107	—	
President International Development Corp.	CDIB Partners Investment Holding Corp., etc.	—	5	30,478	1,158,332	-	1,158,332	(Note 2)	
Ton-Yi Industrial Corp.	JFE Holdings Inc.	—	5	250	93,379	0.04	93,379	—	
ScinoPharm Taiwan Ltd.	SYNGEN, Inc.	—	4	245	-	7.40	-	—	
ScinoPharm Taiwan Ltd.	Tanvex Biologics, Inc.	Director	5	28,800	70,134	16.84	70,134	—	
President Chain Store Corp.	President Investment Trust Corp., etc.	—	4	6,077	85,481	-	85,481	—	
President Chain Store Corp.	President Securities Corp.	—	5	40,545	1,044,036	2.79	1,044,036	(Note 3)	
President Chain Store Corp.	Duskin Co Ltd., etc.	—	5	950	238,093	-	238,093	—	
	Beneficiary Certificates :								
President (B.V.I.) International Investment Holdings Ltd.	Creacion Ventures I,L.P.	—	4	-	586,480	-	586,480	—	
President (B.V.I.) International Investment Holdings Ltd.	Noah-Interactive Media Entertainment Industry Fund	—	4	-	488,604	-	488,604	—	
President (B.V.I.) International Investment Holdings Ltd.	MIDAS FUND L.P.	—	4	-	446,031	-	446,031	—	
President (B.V.I.) International Investment Holdings Ltd.	WTT Global Life Science Capital Partners, L.P.	—	4	-	374,664	-	374,664	—	
President (B.V.I.) International Investment Holdings Ltd.	Muzinich Multi-Strategy Fund-D Class, etc.	—	4	106	4,232,492	-	4,232,492	—	
	Stock :								
President (B.V.I.) International Investment Holdings Ltd.	Microsoft Corp.	—	1	1	13,819	-	13,819	—	
President (B.V.I.) International Investment Holdings Ltd.	Botrista Technology, Inc., etc.	—	4	8,763	648,796	-	648,796	—	
President (B.V.I.) International Investment Holdings Ltd.	Xiang Lu Industries Ltd.	—	5	69,997	213,881	-	213,881	—	

			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)					
	Structured Products :							
Uni-President Enterprises (China) Investment Corp.	ICBC Bank Structured Products	—	1	-	\$ 2,265,293	-	\$ 2,265,293	—
Uni-President Enterprises (China) Investment Corp.	Bank of China Structured Products	—	1	-	923,455	-	923,455	—
Uni-President Enterprises (China) Investment Corp.	CTBC Bank Co., Ltd. Structured Products	—	1	-	906,178	-	906,178	—
Uni-President Enterprises (China) Investment Corp.	Cathay United Bank Structured Products	—	1	-	905,403	-	905,403	—
Uni-President Enterprises (China) Investment Corp.	United Overseas Bank Structured Products	—	1	-	689,804	-	689,804	—
Uni-President Enterprises (China) Investment Corp.	Bank Sinopac Company Limited Structured Products	—	1	-	462,132	-	462,132	—
Uni-President Enterprises (China) Investment Corp.	E.SUN Commercial Bank (China) Co., Ltd. Structured Products	—	1	-	454,200	-	454,200	—
Guangzhou President Enterprises Co., Ltd.	Fubon Bank (China) Co., Ltd. Structured Products, etc.	—	1	-	924,587	-	924,587	—
	Beneficiary Certificates :							
Q-ware Systems & Services Corp., etc.	Taishin 1699 Money Market Fund, etc.	—	1	117,970	1,943,495	-	1,943,495	—
	Stock :							
Uni-President Assets Holdings Ltd., etc.	MET VM HOLDING PTE. LTD., etc.	—	1	8,407	725,479	-	725,479	—
	Bills Under Repurchase Agreement :							
President Kikkoman Zhenji Foods Co., Ltd., etc.	National Debt Reverse-repurchase Agreement, etc.	—	3	-	256,456	-	-	—
	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	436,136	-	436,136	—

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

Exchange rates of foreign currencies indicated as of report date were as follows: USD:NTD 1:32.79, CNY:NTD 1:4.492, VND:NTD 1:0.001286, PHP:NTD 1:0.5668 and KRW:NTD 1:0.02227.

(Note 2) In which, 150 thousand shares of Taiwan Semiconductor Manufacturing Co., Ltd., 350 thousand shares of Simplo Technology Co., Ltd. and 300 thousand shares of Delta Electronics, Inc., total equaling \$429,350, were pledged for loan.

(Note 3) 40,545 thousand shares (\$1,044,036) 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																
Acquisition or sale of the same security with the accumulated cost reaching \$300 million or 20% of the Company's paid-in capital or more																
For the year ended December 31, 2024																
Expressed in thousands of NTD																
Investor	Type and name of securities	General ledger account (Note 1)	Name of the counterparty	Relationship	Beginning balance		Addition		Disposal				Other increase (decrease)		Ending balance	
					Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Sale Price	Book Value	Gain (loss) on disposal	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount
Uni-President Enterprises Corp.	Stock :															
	Uni-President Express Corp.	7	-	-	500,000	\$ 4,695,018	300,000	\$ 3,000,000	-	\$ -	\$ -	\$ -	-	(\$ 235,287)	800,000	\$ 7,459,731
Cayman President Holdings Ltd.	Bonds :															
	Yahoo! Taiwan Holdings Ltd. Convertible Bonds	1	(Note 2)	-	-	-	-	819,625	-	-	-	-	-	(819,625)	-	-
Cayman President Holdings Ltd.	Negotiable Certificate of Deposit: Bank of Communications (Hong Kong) Limited CD	3	-	-	-	-	-	1,551,429	-	-	-	-	-	-	-	1,551,429
Cayman President Holdings Ltd.	Bank of China (Hong Kong) Limited CD	3	-	-	-	-	-	655,700	-	-	-	-	-	-	-	655,700
Cayman President Holdings Ltd.	China Construction Bank Corporation Singapore Branch CD	3	-	-	-	-	-	491,775	-	-	-	-	-	-	-	491,775
Cayman President Holdings Ltd.	Bills from Guotai Junan Holdings Limited (XS2851095583)	3	-	-	-	-	-	819,625	-	-	-	-	-	-	-	819,625
Cayman President Holdings Ltd.	USD offshore bond issued by Sumitomo Mitsui Trust Bank Ltd. (USJ7771YLG00)	3	-	-	-	300,215	-	-	-	333,489	(306,343)	27,146	-	6,128	-	-
Cayman President Holdings Ltd.	Stock :															
Cayman President Holdings Ltd.	Yahoo! Taiwan Holdings Ltd.	7	(Note 2)	-	-	-	-	-	-	-	-	-	91,232	500,518	91,232	500,518
Kai Yu Investment Co., Ltd.	TTET Union Corp.	7	(Note 3)	-	12,226	424,623	3,200	469,376	-	-	-	-	-	29,302	15,426	923,301
Kai Nan Investment Co., Ltd.	Kai Ya Food Co., Ltd.	7	-	-	29,500	381,361	29,890	1,255,380	-	-	-	-	-	26,550	59,390	1,663,291
Uni-President Vender Corp.	Beneficiary Certificates : Yuanta Wan Tai Money Market Fund	1	-	-	7,088	110,239	16,937	265,000	(23,073)	360,840	(360,000)	840	-	(222)	952	15,017
President International Development Corp.	Stock : Grand Process Technology Corp.	5	-	-	300	178,800	-	-	(230)	330,109	(96,380)	233,729	-	21,530	70	103,950
Presicarre Corp.	Beneficiary Certificates : UPAMC James Bond Money Market Fund	1	-	-	-	-	28,858	500,000	(28,858)	501,186	(500,000)	1,186	-	-	-	-
President Tokyo Corp.	UPAMC James Bond Money Market Fund	1	-	-	-	-	40,425	698,100	(39,120)	675,706	(675,401)	305	-	7	1,305	22,706
President Fair Development Corp.	SinoPac Money Market Fund	1	-	-	-	-	321,210	4,626,000	(297,828)	4,293,422	(4,287,000)	6,422	-	195	23,382	339,195
President Fair Development Corp.	UPAMC James Bond Money Market Fund	1	-	-	-	-	97,311	1,682,000	(81,433)	1,409,575	(1,406,000)	3,575	-	156	15,878	276,156
President Fair Development Corp.	Taishin 1699 Money Market Fund	1	-	-	-	-	70,438	990,000	(56,993)	801,688	(800,000)	1,688	-	210	13,445	190,210
President Fair Development Corp.	JIH Sun Money Market Fund	1	-	-	-	-	29,622	454,000	(29,622)	455,334	(454,000)	1,334	-	-	-	-

Investor	Type and name of securities	General ledger account (Note 1)	Name of the counterparty	Relationship	Beginning balance		Addition		Disposal			Other increase (decrease)		Ending balance		
					Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Sale Price	Book Value	Gain (loss) on disposal	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount
	Stock :															
President Chain Store Corp.	Connection Labs Ltd.	7	Cash capital increase	-	21,723	(\$ 165,649)	40,000	\$ 400,000	-	\$ -	\$ -	\$ -	(21,723)	(\$ 199,896)	40,000	\$ 34,455
President Chain Store (BVI) Holdings Ltd.	President Chain Store (Hong Kong) Holdings Ltd.	7	Cash capital increase	-	134,603	2,962,717	27,350	896,670	-	-	-	-	(300,904)		161,953	3,558,483
President Chain Store (Hong Kong) Holdings Ltd.	President Chain Store (Shanghai) Ltd.	7	Cash capital increase	-	-	145,154	-	898,306	-	-	-	-	(211,070)		-	832,390
President Chain Store (Hong Kong) Holdings Ltd.	President Chain Store (Zhejiang) Ltd.	7	Cash capital increase	-	-	(34,739)	-	586,711	-	-	-	-	(194,731)		-	357,241
	Beneficiary Certificates :															
Uni-President Department Stores Corp.	Taishin 1699 Money Market Fund	1	-	-	14,761	205,806	182,865	2,568,273	(193,776)	2,722,095	(2,719,594)	2,501	(14)		3,850	54,471
Uni-President Department Stores Corp.	UPAMC James Bond Money Market Fund	1	-	-	-	-	78,049	1,351,738	(70,755)	1,226,075	(1,224,894)	1,181	-	27	7,294	126,871
Uni-President Department Stores Corp.	SinoPac Money Market Fund	1	-	-	-	-	41,424	594,686	(40,764)	585,345	(585,116)	229	-	-	660	9,570
Uni-President Department Stores Corp.	JIH Sun Money Market Fund	1	-	-	-	-	25,081	383,809	(25,075)	383,856	(383,709)	147	-	-	6	100
Books.com. Co., Ltd.	UPAMC James Bond Money Market Fund	1	-	-	-	-	112,638	1,952,000	(102,676)	1,780,824	(1,778,792)	2,032	-	67	9,962	173,275
Books.com. Co., Ltd.	CTBC Hwa-win Money Market Fund	1	-	-	3,625	41,022	87,996	998,000	(91,621)	1,039,987	(1,039,000)	987	(22)		-	-
Books.com. Co., Ltd.	Union Money Market Fund	1	-	-	4,937	67,021	35,700	486,000	(40,637)	553,547	(553,000)	547	(21)		-	-
Books.com. Co., Ltd.	Yuanta Wan Tai Money Market Fund	1	-	-	-	-	30,436	476,000	(30,436)	476,473	(476,000)	473	-	-	-	-
Qware Systems & Services Corp.	Taishin 1699 Money Market Fund	1	-	-	7,172	100,000	115,820	1,626,000	(119,458)	1,683,293	(1,676,000)	7,293	-	-	3,534	50,000
Qware Systems & Services Corp.	UPAMC James Bond Money Market Fund	1	-	-	-	-	31,622	550,000	-	-	-	-	-	-	31,622	550,000
Qware Systems & Services Corp.	JIH Sun Money Market Fund	1	-	-	-	-	32,699	500,000	(32,699)	500,265	(500,000)	265	-	-	-	-
Qware Systems & Services Corp.	Mega Diamond Money Market Fund	1	-	-	17,055	220,000	9,292	120,000	(26,347)	340,316	(340,000)	316	-	-	-	-
President Information Corp.	UPAMC James Bond Money Market Fund	1	-	-	-	-	47,817	825,703	(40,825)	705,405	(704,100)	1,305	-	-	6,992	121,603
President Information Corp.	FSITC Taiwan Money Market Fund	1	-	-	-	-	23,859	380,212	(15,610)	248,984	(248,500)	484	-	-	8,249	131,712
President Drugstore Business Corp.	Fubon Chi-Hsiang Money Market Fund	1	-	-	-	-	26,663	433,000	(26,663)	433,176	(433,000)	176	-	-	-	-
President Pharmaceutical Corp.	Taishin 1699 Money Market Fund	1	-	-	3,875	54,026	32,825	461,300	(31,078)	436,475	(435,812)	663	-	29	5,622	79,543
President Pharmaceutical Corp.	JIH Sun Money Market Fund	1	-	-	-	-	19,555	300,200	(19,555)	300,335	(300,200)	135	-	-	-	-
President (BVI) International Investment Holdings Ltd.	PIMCO Funds Global Investors Series Plc-Income Fund	5	-	-	923	286,196	-	-	(923)	301,952	(327,650)	(25,698)	-	41,454	-	-
Uni-President Express Corp.	UPAMC James Bond Money Market Fund	1	-	-	15,343	263,075	98,582	1,704,500	(57,761)	993,867	(991,419)	2,448	-	691	56,164	976,847
Kai Ya Food Co., Ltd.	UPAMC James Bond Money Market Fund	1	-	-	13,460	230,793	118,675	2,055,000	(122,350)	2,118,635	(2,115,000)	3,635	(596)		9,785	170,197

Investor	Type and name of securities	General ledger account (Note 1)	Name of the counterparty	Relationship	Beginning balance		Addition		Disposal				Other increase (decrease)		Ending balance	
					Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Sale Price	Book Value	Gain (loss) on disposal	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount
Uni-President Enterprises (China) Investment Corp.	Structured Products : ICBC Bank Structured Products	1	-	-	-	\$ -	-	\$ 2,245,756	-	\$ -	\$ -	\$ -	-	\$ 19,537	-	\$ 2,265,293
Uni-President Enterprises (China) Investment Corp.	CTBC Bank Co., Ltd. Structured Products	1	-	-	-	1,315,716	-	2,021,181	-	2,537,409	(2,489,681)	47,728	-	58,962	-	906,178
Uni-President Enterprises (China) Investment Corp.	Cathay United Bank Structured Products	1	-	-	-	216,908	-	898,302	-	235,290	(225,344)	9,946	-	15,537	-	905,403
Uni-President Enterprises (China) Investment Corp.	Bank of China Structured Products	1	-	-	-	-	-	898,302	-	-	-	-	-	25,153	-	923,455
Uni-President Enterprises (China) Investment Corp.	United Overseas Bank Structured Products	1	-	-	-	-	-	673,727	-	-	-	-	-	16,077	-	689,804
Uni-President Enterprises (China) Investment Corp.	E.SUN Commercial Bank (China) Co., Ltd. Structured Products	1	-	-	-	437,239	-	449,152	-	459,604	(454,147)	5,457	-	21,956	-	454,200
Uni-President Enterprises (China) Investment Corp.	Bank Sinopac Company Limited Structured Products	1	-	-	-	-	-	449,151	-	-	-	-	-	12,981	-	462,132
Uni-President Enterprises (China) Investment Corp.	Fubon Bank (China) Co., Ltd. Structured Products	1	-	-	-	1,758,408	-	-	-	1,852,149	(1,826,428)	25,721	-	68,020	-	-
Uni-President Enterprises (China) Investment Corp.	Bills Under Repurchase Agreement : National Debt Reverse-repurchase Agreement	3	-	-	-	2,335,309	-	8,713,534	-	11,146,786	(11,139,003)	7,783	-	90,160	-	-
Guangzhou President Enterprises Co., Ltd.	Structured products : Fubon Bank (China) Co., Ltd. Structured Products	1	-	-	-	891,756	-	898,302	-	926,869	(926,169)	700	-	60,698	-	924,587
Zhenzhou President Enterprises Co., Ltd.	Fubon Bank (China) Co., Ltd. Structured Products	1	-	-	-	649,012	-	-	-	683,692	(674,118)	9,574	-	25,106	-	-
Wuhan President Enterprises Food Co., Ltd.	Fubon Bank (China) Co., Ltd. Structured Products	1	-	-	-	649,274	-	-	-	683,855	(674,389)	9,466	-	25,115	-	-
President (Kunshan) Trading Co., Ltd.	Fubon Bank (China) Co., Ltd. Structured Products	1	-	-	-	432,814	-	-	-	455,867	(449,556)	6,311	-	16,742	-	-

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

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

(Note 2) The subsidiary Cayman President Holdings Ltd. converted the convertible bonds of Yahoo! Taiwan Holdings Ltd. it held into an 80% equity stake in Yahoo! Taiwan Holdings Ltd., thereby gaining control over the company.

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

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

Exchange rates of foreign currencies for beginning balance as at January 1, 2024 were as follows: USD:NTD 1:30.71, CNY:NTD 1:4.325.
Additions, disposals and ending balance are translated using the exchange rates as at December 31, 2024: USD:NTD 1:32.79, CNY:NTD 1:4.492,
Gains and losses on disposal are translated using average exchange rates for the year ended December 31, 2024: USD:NTD 1:32.13, CNY:NTD 1:4.462.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
Acquisition of real estate reaching \$300 million or 20% of the Company's paid-in capital or more
For the year ended December 31, 2024

Table 5

Expressed in thousands of NTD

Corporation of acquisition	Name of Property	Date of acquisition	Trade amount	Status of payment of proceeds	Name of the counterparty	Relationship	The last transfer data of related counterparty				Basis for price determination	Reason for acquisition	Other terms
							Owner	Relationship	Date	Amount			
President Chain Store Corp.	Taoyuan Aerotropolis Industry Area	July 2022	\$ 6,000,000	100% of price was paid	Taoyuan City Government and Civil Aeronautics Administration	—	—	—	—	\$ -	(Note 1)	The overall development needs of the company's business	—
President Chain Store Corp.	Beitun District, Taichung City self-owned Land in Biliu section Commissioned to build	December 2022	340,920	22% of price was paid	Yih-Dar Engineering Corp. and the Company, etc..	—	—	—	—	-	—	The overall development needs of the company's business	—
President Chain Store Corp.	Taoyuan Aerotropolis Industry Area H Base	May 2023	10,982,550	2% of price was paid	Uni-President Express Corp., etc.	(Note 2)	—	—	—	-	—	As a logistics park	—
President Chain Store Corp.	Tucheng District, New Taipei City Land leased in Mingde section Commissioned to build	August 2023	733,237	32% of price was paid	Cheng-Shi Construction Corp. and the Company, etc.	(Note 3)	—	—	—	-	—	The overall development needs of the company's business	—
Presicarre Corp.	Land located Minshan St., Neihu District, Taipei City	February 2024	2,496,166	100% of price was paid	Dancheng Co., Ltd., Shengcheng Co., Ltd., Zhengda Ltd. Yongcheng Property CO., LTD., Ancheng Co., Ltd., and natural person.	—	—	—	—	-	(Note 4)	The need of operation	—
Kai Ya Food Co., Ltd.	Land and plant building located Puren Road, Daxi District, Taoyuan City	April 2024	1,148,894	100% of price was paid	FAST FOOD CO., LTD.	—	—	—	—	-	(Note 5)	The need of operation	The completion of the transaction is contractually conditional on the acquisition of the Fair Trade Commission's approval for the combination
Woongjin Foods Co., Ltd.	Logistics center and plant building of Gongju City, Republic of Korea	February 2023	750,312	99.9% of price was paid	ARCHION ARCHITECTS Inc. and INDEOK CONSTRUCTION Co., Ltd.	—	—	—	—	-	—	The need of operation	—

Corporation of acquisition	Name of Property	Date of acquisition	Trade amount	Status of payment of proceeds	Name of the counterparty	Relationship	The last transfer data of related counterparty				Basis for price determination	Reason for acquisition	Other terms
							Owner	Relationship	Date	Amount			
Uni-President Express Corp.	Logistics center building on Land of Gangkou, Wuchi Dist., Taichung City	April 2023	\$ 6,120,000	8.79% of price was paid	TA CHEN CONSTRUCTION & ENGINEERING Corp. and the Company	The Company and Associates	—	—	—	\$ -	—	As a logistics park	—
Uni-President Express Corp.	Logistics center building on Land of Ruiyuan, Yangmei Dist., Taoyuan City	April 2023	2,555,000	0.3% of price was paid	TA CHEN CONSTRUCTION & ENGINEERING Corp. and the Company	The Company and Associates	—	—	—	-	—	As a logistics park	—
Uni-President Express Corp.	Logistics center building of Tree Valley Park, Xinshi District, Tainan City	March 2024	6,890,000	78.6% of price was paid	TA CHEN CONSTRUCTION & ENGINEERING Corp. and the Company	The Company and Associates	—	—	—	-	—	As a logistics park	—
Zhangzhou President Biotech Co., Ltd.	Plant building of Zhangzhou City, Fujian Province	October 2022	593,030	97% of price was paid	Fujian Yucheng Construction Engineering Co., Ltd.; Fujian Jitai Architectural Design Co., Ltd.; Anshun Branch of Fujian Dingcheng Engineering Management Co., Ltd.; Fujian Dongchen Comprehensive Investigation Institute	—	—	—	—	-	—	The need of operation	—

(Note 1) Participating in the public tendering of Taoyuan City Government and Civil Aeronautics Administration with reference to the market price of the neighboring land market.

(Note 2) Among the counterparty, Uni-President Express Corp. is subsidiary.

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

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

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

Table 6

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 year ended December 31, 2024												
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)	\$ 10,884,796	(21)	(Note 1)	\$ -	(Note 1)	\$ 1,349,904	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)	(6,706,713)	(13)	(Note 1)	-	(Note 1)	443,339	7	-	
Uni-President Enterprises Corp.	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(4,990,883)	(10)	(Note 1)	-	(Note 1)	521,391	9	-	
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(4,406,341)	(9)	(Note 1)	-	(Note 1)	539,924	9	-	
Uni-President Enterprises Corp.	Tung Hsyng Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(1,310,073)	(3)	(Note 1)	-	(Note 1)	283,488	5	-	
Uni-President Enterprises Corp.	Tung-Yi Foods Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(1,225,521)	(2)	(Note 1)	-	(Note 1)	182,026	3	-	
Uni-President Enterprises Corp.	Tong Zhan Corporation Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(1,195,367)	(2)	(Note 1)	-	(Note 1)	124,529	2	-	
Uni-President Enterprises Corp.	Tung-Shun Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(1,116,741)	(2)	(Note 1)	-	(Note 1)	195,865	3	-	
Uni-President Enterprises Corp.	Guan-Chan Enterprises Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(1,020,976)	(2)	(Note 1)	-	(Note 1)	161,952	3	-	
Uni-President Enterprises Corp.	Fu Yi Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(768,985)	(2)	(Note 1)	-	(Note 1)	61,747	1	-	
Uni-President Enterprises Corp.	Uni-President Vendor Corp.	An investee company accounted for under the equity method	(Sales)	(698,477)	(1)	(Note 1)	-	(Note 1)	62,350	1	-	
Uni-President Enterprises Corp.	Uni-Wonder Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(598,543)	(1)	(Note 1)	-	(Note 1)	68,635	1	-	
Uni-President Enterprises Corp.	Jin Hui Food Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(586,159)	(1)	(Note 1)	-	(Note 1)	94,710	2	-	
Uni-President Enterprises Corp.	Tung-Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(515,007)	(1)	(Note 1)	-	(Note 1)	87,480	1	-	
Uni-President Enterprises Corp.	Tung-Ju Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(487,229)	(1)	(Note 1)	-	(Note 1)	97,933	2	-	
Uni-President Enterprises Corp.	Kun Rich Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(458,788)	(1)	(Note 1)	-	(Note 1)	55,757	1	-	
Uni-President Enterprises Corp.	Fa-Tong Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(359,220)	(1)	(Note 1)	-	(Note 1)	25,208	-	-	
Uni-President Enterprises Corp.	Uni-President Superior Commissary Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(312,830)	(1)	(Note 1)	-	(Note 1)	55,403	1	-	
Uni-President Enterprises Corp.	Ginfa Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(291,194)	(1)	(Note 1)	-	(Note 1)	29,690	-	-	
Uni-President Enterprises Corp.	Cheng-Fa Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(275,761)	(1)	(Note 1)	-	(Note 1)	37,178	1	-	
Uni-President Enterprises Corp.	Tong Sheng Milk Enterprise Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(254,928)	(1)	(Note 1)	-	(Note 1)	20,546	-	-	
Uni-President Enterprises Corp.	Tung-Che Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(216,630)	-	(Note 1)	-	(Note 1)	32,721	1	-	
Uni-President Enterprises Corp.	Prosperity Food Marketing Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(206,064)	-	(Note 1)	-	(Note 1)	26,388	-	-	
Uni-President Enterprises Corp.	Xin-Tung Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(184,137)	-	(Note 1)	-	(Note 1)	7,110	-	-	
Uni-President Enterprises Corp.	Tung Shen Co., Ltd	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(177,154)	-	(Note 1)	-	(Note 1)	19,069	-	-	
Uni-President Enterprises Corp.	Tong Yo Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(173,065)	-	(Note 1)	-	(Note 1)	7,640	-	-	
Uni-President Enterprises Corp.	Chang-Tong Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(168,302)	-	(Note 1)	-	(Note 1)	7,017	-	-	

			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.	Tong-Yeen Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	\$ 164,666	-	(Note 1)	\$ -	(Note 1)	\$ 5,626	-	-
Uni-President Enterprises Corp.	Benli Xin Yeh Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(153,277)	-	(Note 1)	-	(Note 1)	15,909	-	-
Uni-President Enterprises Corp.	Tung-Xiang Xin Yeh Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(146,843)	-	(Note 1)	-	(Note 1)	19,047	-	-
Uni-President Enterprises Corp.	Hua-Zuo Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(146,217)	-	(Note 1)	-	(Note 1)	19,511	-	-
Uni-President Enterprises Corp.	Lien-Seng Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(142,076)	-	(Note 1)	-	(Note 1)	4,335	-	-
Uni-President Enterprises Corp.	Wei-Tong Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(135,352)	-	(Note 1)	-	(Note 1)	7,466	-	-
Uni-President Enterprises Corp.	Yuan-Tai Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(127,250)	-	(Note 1)	-	(Note 1)	21,645	-	-
Uni-President Enterprises Corp.	Hui-Sheng Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(114,294)	-	(Note 1)	-	(Note 1)	17,136	-	-
Uni-President Enterprises Corp.	Kai Ya Food Co., Ltd.	An investee company of Kai Nan Investment Co., Ltd. accounted for under the equity method	(Sales)	(101,199)	-	(Note 1)	-	(Note 1)	9,370	-	-
Uni-President Enterprises Corp.	President Kikkoman Inc.	An investee company accounted for under the equity method	Purchases	1,098,657	4	(Note 1)	-	(Note 1)	(68,587)	(3)	-
Uni-President Enterprises Corp.	President Nisshin Corp.	An investee company accounted for under the equity method	Purchases	659,249	2	(Note 1)	-	(Note 1)	(79,684)	(4)	-
Uni-President Enterprises Corp.	Uni-President (Vietnam) Co., Ltd.	An investee company of Uni-President Southeast Asia Holdings Ltd. accounted for under the equity method	Purchases	559,211	2	(Note 1)	-	(Note 1)	(9,105)	-	-
Uni-President Enterprises Corp.	President Packaging Industrial Corp.	An investee company accounted for under the equity method	Purchases	309,039	1	(Note 1)	-	(Note 1)	(35,566)	(2)	-
Uni-President Enterprises Corp.	TTET Union Corp.	An investee company accounted for under the equity method	Purchases	258,560	1	(Note 1)	-	(Note 1)	(19,627)	(1)	-
Nanlien International Corp.	Link Pro Corporation	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(1,621,553)	(19)	Closes its accounts 35 days after the end of each month	-	—	259,221	66	-
Nanlien International Corp.	Tong-Yeen Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(233,259)	(3)	12 days after delivery	-	—	839	-	-
Nanlien International Corp.	Chang-Tong Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(228,606)	(3)	12 days after delivery	-	—	2,045	1	-
Nanlien International Corp.	Xin-Tung Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(151,588)	(2)	12 days after delivery	-	—	1,398	-	-
Uni-President Vender Corp.	Uni-President Enterprises Corp.	The Company	Purchases	698,477	66	Closes its accounts 20 days after the end of each month	-	—	(62,350)	(65)	-
Uni-President Dream Parks Corp.	Uni-President Enterprises Corp.	The Company	(Media revenue)	(343,804)	(44)	Closes its accounts 45 days after the end of each month	-	—	84,764	74	-
Uni-President Dream Parks Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	(Media revenue)	(191,788)	(24)	Closes its accounts 45 days after the end of each month	-	—	18,801	16	-
Presco Netmarketing Inc.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(952,772)	(7)	Closes its accounts 60 days after the end of each month	-	—	70,898	8	-
Presco Netmarketing Inc.	Uni-President Enterprises Corp.	The Company	(Service revenue)	(350,077)	(3)	Closes its accounts 30 days after the end of each month	-	—	62,994	7	-
Presco Netmarketing Inc.	Wisdom Distribution Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Service revenue)	(132,313)	(1)	Closes its accounts 90 days after the end of each month	-	—	11,696	1	-
Presco Netmarketing Inc.	Wisdom Distribution Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Service cost	130,022	17	Closes its accounts 30 days after the end of each month	-	—	(16,038)	(2)	-
Presco Netmarketing Inc.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	(Service revenue)	(109,469)	(1)	Closes its accounts 30 days after the end of each month	-	—	10,986	1	-
Uni-President Development Corp.	Time Square International Hotel Corp.	An associates company of Prince Housing & Development Corp. accounted for under the equity method	(Rental income)	(392,929)	(42)	Monthly payment	-	—	30,364	64	-
Uni-President Development Corp.	Uni-President Department Stores Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Rental income)	(384,151)	(41)	Monthly payment	-	—	13,013	28	-

							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
Presicarre Corp.	Tung Hsyng Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	\$ 809,869	1	Closes its accounts 50~85 days after the end of each month	\$ -	—	(\$ 241,839)	(2)	-
Presicarre Corp.	Tung-Ju Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	483,875	1	Closes its accounts 60 days after the end of each month	-	—	(130,597)	(1)	-
Presicarre Corp.	Wei Lih Food Industrial Co., Ltd.	An investee company accounted for under the equity method	Purchases	246,470	-	Closes its accounts 60~65 days after the end of each month	-	—	(87,565)	(1)	-
Presicarre Corp.	Kuang Chuan Diary Co., Ltd.	An investee company accounted for under the equity method	Purchases	198,126	-	Closes its accounts 60~65 days after the end of each month	-	—	(54,223)	-	-
Presicarre Corp.	Tong Zhan Corporation Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	161,323	-	Closes its accounts 60 days after the end of each month	-	—	(36,006)	-	-
Presicarre Corp.	Link Pro Corporation	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	157,663	-	Closes its accounts 45~75 days after the end of each month	-	—	(41,369)	-	-
Presicarre Corp.	Fu Yi Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	138,322	-	Closes its accounts 60 days after the end of each month	-	—	(35,791)	-	-
Presicarre Corp.	Tung-Yi Foods Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	137,606	-	Closes its accounts 60 days after the end of each month	-	—	(34,448)	-	-
Presicarre Corp.	Tong-Shun Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	108,272	-	Closes its accounts 60 days after the end of each month	-	—	(28,199)	-	-
Tait Marketing & Distribution Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(714,298)	(33)	Closes its accounts 20~70 days after the end of each month	-	—	84,422	47	-
President Nisshin Corp.	Uni-President Enterprises Corp.	The Company	(Sales)	(659,249)	(28)	Closes its accounts 30 days after the end of each month	-	—	79,684	18	-
President Nisshin Corp.	Wei Lih Food Industrial Co., Ltd.	An investee company accounted for under the equity method	(Sales)	(147,732)	(6)	Closes its accounts 75 days after the end of each month	-	—	42,449	9	-
President Tokyo Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Service revenue)	(172,758)	(6)	Closes its accounts 45 days after the end of each month	-	—	37,255	19	-
President Packaging Industrial Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(629,053)	(19)	Closes its accounts 15~60 days after the end of each month	-	—	108,315	20	-
President Packaging Industrial Corp.	Uni-President Enterprises Corp.	The Company	(Sales)	(309,039)	(9)	Closes its accounts 30 days after the end of each month	-	—	35,566	7	-
President Packaging Industrial Corp.	Wei Lih Food Industrial Co., Ltd.	An investee company accounted for under the equity method	(Sales)	(120,068)	(4)	Closes its accounts 90 days after the end of each month	-	—	41,087	8	-
President Kikkoman Inc.	Uni-President Enterprises Corp.	The Company	(Sales)	(1,098,657)	(99)	Closes its accounts 25~30 days after the end of each month	-	—	68,587	96	-
Ton-Yi Industrial Corp.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	(Sales)	(545,229)	(3)	50 days after shipping	-	—	14,791	1	-
Ton-Yi Industrial Corp.	TTET Union Corp.	An investee company accounted for under the equity method	(Sales)	(374,353)	(2)	Closes its accounts 30 days after the end of each month	-	—	32,331	2	-
President Chain Store Corp.	Uni-President Enterprises Corp.	The Company	Purchases	20,164,154	15	Closes its accounts 30~45 days after the end of each month	-	—	(2,404,348)	(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	5,700,352	4	Closes its accounts 30~45 days after the end of each month	-	—	(510,847)	(2)	-
President Chain Store Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	2,820,401	2	Closes its accounts 30 days after the end of each month	-	—	(208,708)	(1)	-
President Chain Store Corp.	21 Century Co., Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	1,256,515	1	Closes its accounts 30~60 days after the end of each month	-	—	(230,105)	(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	1,093,191	1	Closes its accounts 40 days after the end of each month	-	—	(174,091)	(1)	-
President Chain Store Corp.	Link Pro Corporation	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	885,720	1	Closes its accounts 10~54 days after the end of each month	-	—	(114,546)	(1)	-
President Chain Store Corp.	Qware Systems & Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	736,384	1	Closes its accounts 40 days after the end of each month	-	—	(127,591)	(1)	-
President Chain Store Corp.	Tait Marketing & Distribution Co., Ltd.	An investee company accounted for under the equity method	Purchases	714,298	1	Closes its accounts 20~70 days after the end of each month	-	—	(84,422)	-	-
President Chain Store Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	680,852	-	Closes its accounts 60 days after the end of each month	-	—	(112,189)	(1)	-
President Chain Store Corp.	Kuang Chuan Diary Co., Ltd.	An investee company accounted for under the equity method	Purchases	633,586	-	Closes its accounts 30~65 days after the end of each month	-	—	(142,258)	(1)	-

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.	President Packaging Industrial Corp.	An investee company accounted for under the equity method	Purchases	\$ 629,053	-	Closes its accounts 15~60 days after the end of each month	\$ -	—	(\$ 108,315)	(1)	-
President Chain Store Corp.	President Pharmaceutical Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	484,138	-	Closes its accounts 60~70 days after the end of each month	-	—	(140,539)	(1)	-
President Chain Store Corp.	Wei Lih Food Industrial Co., Ltd.	An investee company accounted for under the equity method	Purchases	330,835	-	Closes its accounts 30~60 days after the end of each month	-	—	(39,262)	-	-
President Chain Store Corp.	Uni-President Oven Bakery Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	122,707	-	Closes its accounts 40~60 days after the end of each month	-	—	(18,532)	-	-
President Chain Store Corp.	Mister Donut Taiwan Co., Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	118,661	-	Closes its accounts 55~60 days after the end of each month	-	—	(20,632)	-	-
Tung Ang Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(2,820,401)	(38)	Closes its accounts 30 days after the end of each month	-	—	208,708	31	-
Tung Ang Enterprises Corp.	Tung Hsyung Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(1,152,809)	(16)	Closes its accounts 60 days after the end of each week	-	—	181,593	27	-
Tung Ang Enterprises Corp.	Fa Tong Enterprises Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(506,181)	(7)	Closes its accounts 28 days after the end of each week	-	—	36,259	5	-
Tung Ang Enterprises Corp.	Tung-Ju Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(347,788)	(5)	Closes its accounts 56 days after the end of each week	-	—	55,809	8	-
Tung Ang Enterprises Corp.	Tong-Yo Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(221,073)	(3)	Closes its accounts 12 days after the end of each week	-	—	6,665	1	-
Tung Ang Enterprises Corp.	Xin-Tung Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(199,510)	(3)	Closes its accounts 17 days after the end of each week	-	—	7,984	1	-
Tung Ang Enterprises Corp.	Tong-Yeen Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(184,222)	(2)	Closes its accounts 12 days after the end of each week	-	—	8,077	1	-
Tung Ang Enterprises Corp.	Wei-Tong Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(167,588)	(2)	Closes its accounts 12 days after the end of each week	-	—	6,796	1	-
Tung Ang Enterprises Corp.	Chang-Tong Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(166,071)	(2)	Closes its accounts 12 days after the end of each week	-	—	6,621	1	-
Tung Ang Enterprises Corp.	Lien-Seng Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(143,220)	(2)	Closes its accounts 12 days after the end of each week	-	—	5,490	1	-
Tung Ang Enterprises Corp.	Tung-Bo Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(126,628)	(2)	Closes its accounts 12 days after the end of each week	-	—	5,262	1	-
Tung Ang Enterprises Corp.	Lien-You Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(115,712)	(2)	Closes its accounts 12 days after the end of each week	-	—	3,074	-	-
Tung Ang Enterprises Corp.	Feng Jin Hang Food Industry Co., Ltd	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(107,736)	(1)	Closes its accounts 12 days after the end of each week	-	—	4,125	1	-
Tung Ang Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	6,706,713	100	Closes its accounts 38 days after the end of each week	-	—	(443,339)	(100)	-
Tung Hsyung Co., Ltd.	Presicarre Corp.	An investee company accounted for under the equity method	(Sales)	(809,869)	(28)	Closes its accounts 50~85 days after the end of each month	-	—	241,839	39	-
Tung Hsyung Co., Ltd.	Uni-President Enterprises Corp.	The Company	Purchases	1,310,073	46	Closes its accounts 60 days after the end of each week	-	—	(283,488)	(56)	-
Tung Hsyung Co., Ltd.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	1,152,809	41	Closes its accounts 60 days after the end of each week	-	—	(181,593)	(36)	-
ScinoPharm Taiwan, Ltd.	SciAnda (Changshu) Pharmaceuticals, Ltd.	An investee company of Scino Pharm Taiwan, Ltd. accounted for under the equity method	Purchases	408,920	42	Closes its accounts 90 days after the end of each month	-	—	(31,043)	(37)	-
Tung-Che Corp.	Uni-President Enterprises Corp.	The Company	Purchases	216,630	95	Closes its accounts 58 days after the end of each week	-	—	(32,721)	(99)	-
Link Pro Corporation	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(885,720)	(40)	Closes its accounts 10~54 days after the end of each month	-	—	114,546	31	-
Link Pro Corporation	Presicarre Corp.	An investee company accounted for under the equity method	(Sales)	(157,663)	(7)	Closes its accounts 45~75 days after the end of each month	-	—	41,369	11	-
Link Pro Corporation	Nanlien International Corp.	An investee company accounted for under the equity method	Purchases	1,621,553	77	Closes its accounts 35 days after the end of each month	-	—	(259,221)	(71)	-
Tung Shen Co., Ltd.	Uni-President Enterprises Corp.	The Company	Purchases	177,154	84	Closes its accounts 46 days after the end of each week	-	—	(19,069)	(44)	-
Tong-Yo Co., Ltd.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	221,073	49	Closes its accounts 12 days after the end of each week	-	—	(6,665)	(37)	-

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
Tong-Yo Co., Ltd.	Uni-President Enterprises Corp.	The Company	Purchases	\$ 173,065	38	Closes its accounts 12 days after the end of each week	\$ -	—	(\$ 7,640)	(42)	-
Xin-Tung Enterprise Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	199,510	32	Closes its accounts 17 days after the end of each week	-	—	(7,984)	(36)	-
Xin-Tung Enterprise Corp.	Uni-President Enterprises Corp.	The Company	Purchases	184,137	30	Closes its accounts 17 days after the end of each week	-	—	(7,110)	(32)	-
Xin-Tung Enterprise Corp.	Nanlien International Corp.	An investee company accounted for under the equity method	Purchases	151,588	24	12 days after delivery	-	—	(1,398)	(6)	-
Tung-Ju Enterprise Corp.	Presicarre Corp.	An investee company accounted for under the equity method	(Sales)	(483,875)	(49)	Closes its accounts 60 days after the end of each month	-	—	130,597	54	-
Tung-Ju Enterprise Corp.	Uni-President Enterprises Corp.	The Company	Purchases	487,229	52	Closes its accounts 65 days after the end of each week	-	—	(97,933)	(57)	-
Tung-Ju Enterprise Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	347,788	37	Closes its accounts 56 days after the end of each week	-	—	(55,809)	(33)	-
Tung-Bo Enterprise Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	126,628	51	Closes its accounts 12 days after the end of each week	-	—	(5,262)	(53)	-
Tong-Shun Enterprises Corp.	Presicarre Corp.	An investee company accounted for under the equity method	(Sales)	(108,272)	(9)	Closes its accounts 60 days after the end of each month	-	—	28,199	10	-
Tong-Shun Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	1,116,741	98	Closes its accounts 62 days after the end of each week	-	—	(195,865)	(99)	-
Cheng-Fa Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	275,761	97	Closes its accounts 40 days after the end of each week	-	—	(37,178)	(95)	-
Tung-Hsiang Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	515,007	100	Closes its accounts 49 days after the end of each week	-	—	(87,480)	(100)	-
Wei-Tong Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	167,588	51	Closes its accounts 12 days after the end of each week	-	—	(6,796)	(41)	-
Wei-Tong Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	135,352	41	Closes its accounts 12 days after the end of each week	-	—	(7,466)	(45)	-
Hui-Sheng Enterprise Corp.	Uni-President Enterprises Corp.	The Company	Purchases	114,294	95	Closes its accounts 51 days after the end of each week	-	—	(17,136)	(100)	-
Tung-Xiang Xin Yeh Corp.	Uni-President Enterprises Corp.	The Company	Purchases	146,843	85	Closes its accounts 49 days after the end of each week	-	—	(19,047)	(96)	-
Tung-Yi Foods Enterprises Corp.	Tong Zhan Corporation Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(163,341)	(12)	Closes its accounts 31 days after the end of each month	-	—	27,988	11	-
Tung-Yi Foods Enterprises Corp.	Presicarre Corp.	An investee company accounted for under the equity method	(Sales)	(137,606)	(10)	Closes its accounts 60 days after the end of each month	-	—	34,448	14	-
Tung-Yi Foods Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	1,225,521	97	Closes its accounts 50 days after the end of each week	-	—	(182,026)	(100)	-
Fu Yi Enterprises Corp.	Tong Zhan Corporation Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(161,590)	(17)	Closes its accounts 30 days after the end of each month	-	—	18,917	14	-
Fu Yi Enterprises Corp.	Presicarre Corp.	An investee company accounted for under the equity method	(Sales)	(138,322)	(15)	Closes its accounts 60 days after the end of each month	-	—	35,791	26	-
Fu Yi Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	768,985	98	Closes its accounts 27 days after the end of each week	-	—	(61,747)	(95)	-
Ginfa Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	291,194	99	Closes its accounts 36 days after the end of each week	-	—	(29,690)	(99)	-
Kun Rich Corp.	Tong Zhan Corporation Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(109,887)	(20)	Closes its accounts 30 days after the end of each month	-	—	13,262	18	-
Kun Rich Corp.	Uni-President Enterprises Corp.	The Company	Purchases	458,788	99	Closes its accounts 42 days after the end of each week	-	—	(55,757)	(99)	-
Hua-Zuo Corp.	Uni-President Enterprises Corp.	The Company	Purchases	146,217	97	Closes its accounts 51 days after the end of each week	-	—	(19,511)	(95)	-
Tong-Yeen Enterprises Corp.	Nanlien International Corp.	An investee company accounted for under the equity method	Purchases	233,259	37	12 days after delivery	-	—	(839)	(5)	-
Tong-Yeen Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	184,222	29	Closes its accounts 12 days after the end of each week	-	—	(8,077)	(47)	-
Tong-Yeen Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	164,666	26	Closes its accounts 12 days after the end of each week	-	—	(5,626)	(33)	-

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
Yuan-Tai Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	\$ 127,250	99	Closes its accounts 52 days after the end of each week	\$ -	—	(\$ 21,645)	(97)	-
Guan-Chan Enterprises Co., Ltd.	Tong Zhan Corporation Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(136,599)	(12)	Closes its accounts 25~65 days after the end of each month	-	—	15,293	8	-
Guan-Chan Enterprises Co., Ltd.	Uni-President Enterprises Corp.	The Company	Purchases	1,020,976	98	Closes its accounts 54 days after the end of each week	-	—	(161,952)	(99)	-
Guan-Chan Wholesale & Logistics Corp.	Uni-President Enterprises Corp.	The Company	(Service revenue)	(164,583)	(67)	Closes its accounts 15 days after the end of each two weeks	-	—	-	-	-
Kai Ya Food Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(1,093,191)	(74)	Closes its accounts 40 days after the end of each month	-	—	174,091	74	-
Kai Ya Food Co., Ltd.	Uni-Wonder Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(157,391)	(11)	Closes its accounts 30 days after the end of each month	-	—	18,883	8	-
Kai Ya Food Co., Ltd.	Uni-President Enterprises Corp.	The Company	Purchases	101,199	10	Closes its accounts 45 days after the end of each month	-	—	(9,370)	(4)	-
Uni-President Express Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Construction revenue)	(120,000)	(94)	Closes its accounts 45 days after the end of each month	-	—	-	-	-
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	499,731	42	67 days after invoice date	-	—	(85,175)	(47)	-
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	456,096	38	Closes its accounts 30 days after the end of each month	-	—	(38,820)	(21)	-
Changsha Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Purchases	146,207	12	67 days after invoice date	-	—	(33,115)	(18)	-
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	525,776	81	Closes its accounts 30 days after the end of each month	-	—	(89,559)	(76)	-
Wuxi Ton Yi Industrial Packing Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(764,091)	(22)	25~45 days after invoice date	-	—	54,838	11	-
Wuxi Ton Yi Industrial Packing Co., Ltd.	Chengdu Ton Yi Industrial Packing Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	(Sales)	(525,776)	(15)	Closes its accounts 30 days after the end of each month	-	—	89,559	18	-
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)	(456,096)	(13)	Closes its accounts 30 days after the end of each month	-	—	38,820	8	-
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)	(499,731)	(26)	67 days after invoice date	-	—	85,175	9	-
Jiangsu Ton Yi Tinplate Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Purchases	1,914,433	100	67 days after invoice date	-	—	(139,896)	(100)	-
Wuxi Tonyi Daiwa Industrial 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)	(129,129)	(57)	50% down payment/balance net 15 days	-	—	4,805	47	-
Fujian Ton Yi Tinplate Co., Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Jiangsu Ton Yi Holdings Ltd. accounted for under the equity method	(Sales)	(1,914,433)	(36)	67 days after invoice date	-	—	139,896	14	-
Fujian Ton Yi Tinplate Co., Ltd.	Changsha Ton Yi Industrial Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	(Sales)	(146,207)	(3)	67 days after invoice date	-	—	33,115	3	-
Fujian Ton Yi Tinplate Co., Ltd.	Ton-Yi Industrial Corp.	An investee company accounted for under the equity method	Purchases	545,229	12	50 days after shipping	-	—	(14,791)	(35)	-
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)	(2,533,112)	(98)	25 days after invoice date	-	—	279,415	100	-

			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
Sichuan Ton Yi Industrial Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	\$ 421,783	23	15 days after invoice date	\$ -	—	(\$ 13,999)	(5)	-
Zhanjiang Ton Yi Industrial Co., Ltd.	Zhanjiang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,434,748)	(84)	25 days after invoice date	-	—	107,893	80	-
Zhanjiang Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(259,993)	(15)	50% down payment/balance net 45 days	-	—	26,021	19	-
Zhanjiang Ton Yi Industrial Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	267,983	25	5~45 days after invoice date	-	—	(15,164)	(15)	-
Zhangzhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,875,023)	(74)	25 days after invoice date	-	—	207,688	75	-
Zhangzhou 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	(Sales)	(104,974)	(4)	15 days after invoice date	-	—	12,746	5	-
Zhangzhou Ton Yi Industrial Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	202,260	13	5~15 days after invoice date	-	—	(10,318)	(5)	-
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)	(2,170,607)	(84)	25 days after invoice date	-	—	306,774	96	-
Huizhou Ton Yi Industrial Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	373,016	24	5~45 days after invoice date	-	—	(75,646)	(32)	-
Huizhou Ton Yi Industrial 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	104,974	7	15 days after invoice date	-	—	(12,746)	(5)	-
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)	(2,479,230)	(72)	25 days after invoice date	-	—	310,590	77	-
Taizhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(169,518)	(5)	45 days after invoice date	-	—	13,415	3	-
Taizhou Ton Yi Industrial Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	278,275	13	15 days after invoice date	-	—	(21,096)	(11)	-
Chengdu Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,379,810)	(70)	25 days after invoice date	-	—	111,400	59	-
Chengdu Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(121,775)	(6)	50% down payment/balance net 45 days	-	—	6,710	4	-
Chengdu Ton Yi Industrial 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)	(112,085)	(6)	45 days after invoice date	-	—	27,720	15	-
Chengdu Ton Yi Industrial Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	226,113	19	5~45 days after invoice date	-	—	(33,300)	(23)	-
Kunshan Ton Yi Industrial Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(2,978,478)	(98)	25 days after invoice date	-	—	270,120	99	-
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	452,009	21	5~45 days after invoice date	-	—	(21,957)	(11)	-
Kunshan 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	Purchases	129,129	6	50% down payment, 50% 15 days after invoice date	-	—	(4,805)	(2)	-
Beijing Ton Yi Industrial Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,737,191)	(97)	25 days after invoice date	-	—	151,152	100	-
Beijing Ton Yi Industrial Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	145,907	13	5~45 days after invoice date	-	—	-	-	-

			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
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)	\$ 771,004	(69)	25 days after invoice date	\$ -	—	\$ 115,212	93	-
Tian Jin Ton Yi Industrial Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	142,005	20	5~45 days after invoice date	-	—	(32,206)	(26)	-
SciAnda (Changshu) Pharmaceutical , Ltd.	ScinoPharm Taiwan, Ltd.	An investee company accounted for under the equity method	(Sales)	(408,920)	(59)	Closes its accounts 90 days after the end of each month	-	—	31,043	58	-
President Drugstore Business Corp.	President Pharmaceutical Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	635,796	4	Closes its accounts 70 days after the end of each month	-	—	(7,605)	-	-
President Drugstore Business Corp.	Uni-President Enterprises Corp.	The Company	Purchases	117,866	1	Closes its accounts 30~60 days after the end of each month	-	—	(6,871)	-	-
Capital Marketing Consultant Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(314,805)	(70)	Closes its accounts 45~65 days after the end of each month	-	—	33,761	59	-
Wisdom Distribution Services Corp.	Books.com. Co., Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	(Service revenue)	(222,399)	(4)	Closes its accounts 30~45 days after the end of each month	-	—	36,081	46	-
Wisdom Distribution Services Corp.	Presco Netmarketing Inc.	An investee company accounted for under the equity method	(Distribution revenue)	(130,022)	(2)	Closes its accounts 30 days after the end of each month	-	—	16,038	21	-
Wisdom Distribution Services Corp.	President Logistics International Co., Ltd.	An investee company of Retail Support International Corp. accounted for under the equity method	Service cost	1,429,012	41	Closes its accounts 20 days after the end of each month	-	—	(165,044)	(37)	-
President Collect Service Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Service cost	280,683	86	Closes its accounts 30 days after the end of each month	-	—	(36,717)	(100)	-
Uni-President Oven Bakery Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(122,707)	(35)	Closes its accounts 40~60 days after the end of each month	-	—	18,532	66	-
Uni-President Cold-Chain Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Distribution revenue)	(794,713)	(63)	Closes its accounts 30 days after the end of each month	-	—	68,980	1	-
Uni-President Cold-Chain Corp.	Uni-President Enterprises Corp.	The Company	(Distribution revenue)	(634,707)	(36)	Closes its accounts 30 days after the end of each month	-	—	27,158	-	-
Uni-President Cold-Chain Corp.	President Logistics International Co., Ltd.	An investee company of Retail Support International Corp. accounted for under the equity method	Service cost	1,610,006	36	Closes its accounts 20 days after the end of each month	-	—	(154,456)	(2)	-
Uni-Wonder Corporation	Tong Zhan Corporation Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	1,348,436	21	Closes its accounts 25 days after the end of each month	-	—	(147,987)	(20)	-
Uni-Wonder Corporation	Uni-President Enterprises Corp.	The Company	Purchases	598,543	10	Closes its accounts 30 days after the end of each month	-	—	(68,635)	(9)	-
Uni-Wonder Corporation	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	328,195	5	Closes its accounts 29 days after the end of each month	-	—	(31,264)	(4)	-
Uni-Wonder Corporation	Kai Ya Food Co., Ltd.	An investee company of Kai Nan Investment Co., Ltd. accounted for under the equity method	Purchases	157,391	2	Closes its accounts 30 days after the end of each month	-	—	(18,883)	(3)	-
21 Century Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(1,256,515)	(50)	Closes its accounts 30~60 days after the end of each month	-	—	230,105	68	-
21 Century Co., Ltd.	Uni-President Superior Commissary Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	158,456	9	Closes its accounts 60 days after the end of each month	-	—	(31,792)	(11)	-
President Transnet Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(680,852)	(68)	Closes its accounts 60 days after the end of each month	-	—	112,189	5	-
President Transnet Corp.	President Collect Service Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Service revenue)	(280,683)	(2)	Closes its accounts 30 days after the end of each month	-	—	36,717	2	-
President Transnet Corp.	Chieh Shun Transport Corp.	An investee company of President Logistics International Co., Ltd. accounted for under the equity method	Service cost	700,355	6	Closes its accounts 40 days after the end of each month	-	—	(100,211)	(5)	-
President Transnet Corp.	Mech-President Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Service cost	181,437	2	Closes its accounts 45 days after the end of each month	-	—	(15,447)	(1)	-
President Transnet Corp.	President Tokyo Corp.	An investee company accounted for under the equity method	Service cost	172,758	1	Closes its accounts 45 days after the end of each month	-	—	(37,255)	(2)	-
Uni-President Superior Commissary Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(5,700,352)	(96)	Closes its accounts 30~45 days after the end of each month	-	—	510,847	91	-

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 Superior Commissary Corp.	21 Century Co., Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	\$ 158,456)	(3)	Closes its accounts 60 days after the end of each month	\$ -	—	\$ 31,792	6	-
Uni-President Superior Commissary Corp.	Koasa Yamako Corp.	An investee company of President Chain Store Corp. is its director	Purchases	334,391	8	Closes its accounts 60 days after the end of each month	-	—	(52,708)	(6)	-
Uni-President Superior Commissary Corp.	Uni-President Enterprises Corp.	The Company	Purchases	312,830	7	Closes its accounts 60 days after the end of each month	-	—	(55,403)	(7)	-
Qware Systems & Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(736,384)	(26)	Closes its accounts 40 days after the end of each month	-	—	127,591	40	-
President Information Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(1,495,255)	(66)	Closes its accounts 30 days after the end of each month	-	—	253,821	69	-
President Information Corp.	Uni-Wonder Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	(Service revenue)	(114,481)	(5)	Closes its accounts 45 days after the end of each month	-	—	16,949	5	-
President Pharmaceutical Corp.	President Drugstore Business Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(635,796)	(30)	Closes its accounts 70 days after the end of each month	-	—	7,605	1	-
President Pharmaceutical Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(484,138)	(23)	Closes its accounts 60~70 days after the end of each month	-	—	140,539	28	-
Retail Support International Corp.	Uni-Wonder Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(328,195)	(8)	Closes its accounts 29 days after the end of each month	-	—	31,264	9	-
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	1,163,455	48	Closes its accounts 20 days after the end of each month	-	—	(111,673)	(45)	-
Retail Support International Corp.	Retail Support Taiwan Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Service cost	370,625	15	Closes its accounts 15~20 days after the end of each month	-	—	(22,090)	(9)	-
Duskin Serve Taiwan Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(385,616)	(21)	Closes its accounts 15~60 days after the end of each month	-	—	67,935	28	-
President Logistics International Co., Ltd.	Uni-President Cold-Chain Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(1,610,006)	(35)	Closes its accounts 20 days after the end of each month	-	—	154,456	33	-
President Logistics International Co., Ltd.	Wisdom Distribution Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(1,429,012)	(31)	Closes its accounts 20 days after the end of each month	-	—	165,044	35	-
President Logistics International Co., Ltd.	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(1,163,455)	(26)	Closes its accounts 20 days after the end of each month	-	—	111,673	24	-
President Logistics International Co., Ltd.	Retail Support Taiwan Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(102,463)	(2)	Closes its accounts 20 days after the end of each month	-	—	9,496	2	-
President Logistics International Co., Ltd.	Chieh Shun Transport Corp.	An investee company of President Logistics International Co., Ltd. accounted for under the equity method	Service cost	1,649,044	38	Closes its accounts 20 days after the end of each month	-	—	(142,982)	(40)	-
Retail Support Taiwan Corp.	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(370,625)	(86)	Closes its accounts 15~20 days after the end of each month	-	—	22,090	73	-
Retail Support Taiwan Corp.	President Logistics International Co., Ltd.	An investee company of Retail Support International Corp. accounted for under the equity method	Service cost	102,463	34	Closes its accounts 20 days after the end of each month	-	—	(9,496)	(15)	-
Chieh Shun Transport Corp.	President Logistics International Co., Ltd.	An investee company of Retail Support International Corp. accounted for under the equity method	(Distribution revenue)	(1,649,044)	(68)	Closes its accounts 20 days after the end of each month	-	—	142,982	57	-
Chieh Shun Transport Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(700,355)	(29)	Closes its accounts 40 days after the end of each month	-	—	100,211	40	-
Shanghai President Logistic Co., Ltd.	President Chain Store (Shanghai) Ltd.	An investee company of President Chain Store (Hong Kong) Holdings Ltd. accounted for under the equity method	(Distribution revenue)	(169,377)	(72)	Closes its accounts 58 days after the end of each month	-	—	30,301	49	-
President Chain Store (Shanghai) Ltd.	Shanghai President Logistic Co., Ltd.	An investee company of President Chain Store (Hong Kong) Holdings Ltd. accounted for under the equity method	Service cost	169,377	11	Closes its accounts 58 days after the end of each month	-	—	(30,301)	(12)	-
President Chain Store (Shanghai) Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	138,581	9	Closes its accounts 45 days after the end of each month	-	—	(10,879)	(4)	-

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 (Shanghai) Health Product Trading Company Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	\$ 100,538)	(61)	Closes its accounts 10~40 days after the end of each month	\$ -	—	\$ 4,083	32	-
Philippine Seven Corp.	Uni-President (Philippines) Corp.	An investee company of Uni-President Southeast Asia Holdings Ltd. accounted for under the equity method	Purchases	182,191	1	Closes its accounts 30~35 days after the end of each month	-	—	(50,571)	(1)	-
Charng Yang Development Co., Ltd.	Presicarre Corp.	An investee company accounted for under the equity method	(Rental income)	(121,759)	(45)	Monthly payment	-	—	-	-	-
Wuhan President Packaging Ind. Corp.	Wuhan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(153,598)	(26)	Closes its accounts 30 days after the end of each month	-	—	33,529	34	-
Wuhan President Packaging Ind. Corp.	Baiyin President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(136,931)	(23)	Closes its accounts 30 days after the end of each month	-	—	40,995	41	-
Wuhan President Packaging Ind. Corp.	Hefei President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(120,158)	(20)	Closes its accounts 30 days after the end of each month	-	—	19,023	19	-
Guangzhou President Packaging Ind. Corp.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(278,034)	(92)	Closes its accounts 30 days after the end of each month	-	—	45,685	93	-
Changsha Tongyi Packaging Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(112,087)	(51)	Closes its accounts 30 days after the end of each month	-	—	21,226	60	-
Changsha Tongyi Packaging Co., Ltd.	Wuxue Uni Mineral Water Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(103,481)	(47)	Closes its accounts 30 days after the end of each month	-	—	15,526	44	-
ShangHai President Packaging Ind. Corp.	Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(276,772)	(59)	Closes its accounts 30 days after the end of each month	-	—	47,188	59	-
ShangHai President Packaging Ind. Corp.	Hangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(164,462)	(35)	Closes its accounts 30 days after the end of each month	-	—	26,967	34	-
Changjiagang President Nisshin Food Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(240,913)	(41)	Closes its accounts 30 days after the end of each month	-	—	43,589	54	-
Tianjin President Enterprises Food Co., Ltd.	Jinan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(192,479)	(77)	Closes its accounts 30 days after the end of each month	-	—	13,824	72	-
Uni-President (Philippines) Corp.	Philippine Seven Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(182,191)	(14)	Closes its accounts 30~35 days after the end of each month	-	—	50,571	49	-
Uni-President (Philippines) Corp.	Uni-President (Vietnam) Co., Ltd.	An investee company of Uni-President Southeast Asia Holdings Ltd. accounted for under the equity method	Purchases	151,955	14	Closes its accounts 45 days after the end of each month	-	—	(24,842)	(16)	-
Uni-President (Thailand) Ltd.	Uni-President Marketing Co., Ltd.	An investee company of Uni-President (Thailand) Ltd. accounted for under the equity method	(Sales)	(927,545)	(53)	Closes its accounts 60 days after the end of each month	-	—	184,761	56	-
Uni-President (Vietnam) Co., Ltd.	Uni-President Enterprises Corp.	The Company	(Sales)	(559,211)	(5)	30 days after delivery	-	—	9,105	1	-
Uni-President (Vietnam) Co., Ltd.	Uni-President (Malaysia) SDN. BHD.	An investee company of Uni-President (Vietnam) Co., Ltd. accounted for under the equity method	(Sales)	(352,173)	(3)	Closes its accounts 60 days after the end of each month	-	—	24,399	3	-
Uni-President (Vietnam) Co., Ltd.	Tribeco Binh Duong Co., Ltd.	An investee company of Uni-President (Vietnam) Co., Ltd. accounted for under the equity method	(Sales)	(206,687)	(2)	Closes its accounts 30 days after the end of each month	-	—	21,156	3	-
Uni-President (Vietnam) Co., Ltd.	Uni-President (Philippines) Corp.	An investee company of Uni-President Southeast Asia Holdings Ltd. accounted for under the equity method	(Sales)	(151,955)	(1)	Closes its accounts 45 days after the end of each month	-	—	24,842	3	-
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	927,545	98	Closes its accounts 60 days after the end of each month	-	—	(184,761)	(99)	-

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 (Malaysia) SDN. BHD.	Uni-President (Vietnam) Co., Ltd.	An investee company of Uni-President Southeast Asia Holdings Ltd. accounted for under the equity method	Purchases	\$ 352,173	97	Closes its accounts 60 days after the end of each month	\$ -	—	(\$ 24,399)	(98)	-
Tribeco Binh Duong Co., Ltd.	Uni-President (Vietnam) Co., Ltd.	An investee company of Uni-President Southeast Asia Holdings Ltd. accounted for under the equity method	Purchases	206,687	43	Closes its accounts 30 days after the end of each month	-	—	(21,156)	(33)	-
President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	100,360	45	Closes its accounts 30 days after the end of each month	-	—	(12,341)	(35)	-
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	2,412,662	46	Closes its accounts 30 days after the end of each month	-	—	(103,648)	(35)	-
Uni-President Enterprises (China) Investment Corp.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	2,302,614	44	Closes its accounts 30 days after the end of each month	-	—	(100,071)	(33)	-
Uni-President Enterprises (China) Investment Corp.	Taizhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	297,765	6	Closes its accounts 30 days after the end of each month	-	—	(2,513)	(1)	-
Uni-President Enterprises (China) Investment Corp.	Chongqing President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	148,791	3	Closes its accounts 30 days after the end of each month	-	—	(1,768)	(1)	-
Guiyang President Enterprises Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(976,038)	(79)	Closes its accounts 30 days after the end of each month	-	—	85,222	84	-
Guiyang President Enterprises Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(112,653)	(9)	Closes its accounts 30 days after the end of each month	-	—	8,407	8	-
Guiyang President Enterprises Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	169,371	20	Closes its accounts 30 days after the end of each month	-	—	(13,671)	(13)	-
Guiyang President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	168,950	20	Closes its accounts 30 days after the end of each month	-	—	(14,208)	(13)	-
Kunming President Enterprises Food Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(102,774)	(2)	Closes its accounts 30 days after the end of each month	-	—	14,561	57	-
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	448,094	13	Closes its accounts 30 days after the end of each month	-	—	(54,210)	(12)	-
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	976,038	28	Closes its accounts 30 days after the end of each month	-	—	(85,222)	(18)	-
Kunming President Enterprises Food Co., Ltd.	Chongqing President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	261,181	8	Closes its accounts 30 days after the end of each month	-	—	(11,012)	(2)	-
Kunming 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	192,108	6	Closes its accounts 30 days after the end of each month	-	—	(23,691)	(5)	-
Kunming President Enterprises Food Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	159,324	5	Closes its accounts 30 days after the end of each month	-	—	(18,677)	(4)	-
Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	(Sales)	(2,412,662)	(20)	Closes its accounts 30 days after the end of each month	-	—	103,648	30	-
Chengdu President Enterprises Food Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(448,094)	(4)	Closes its accounts 30 days after the end of each month	-	—	54,210	16	-

							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
Chengdu President Enterprises Food Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	\$ 102,774	1	Closes its accounts 30 days after the end of each month	\$ -	—	(\$ 14,561)	(1)	-
Chengdu President Enterprises Food Co., Ltd.	Shaanxi President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(249,016)	(2)	Closes its accounts 30 days after the end of each month	-	—	28,662	8	-
Chengdu President Enterprises Food Co., Ltd.	Sichuan Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	2,533,112	27	25 days after invoice date	-	—	(279,415)	(26)	-
Chengdu President Enterprises Food Co., Ltd.	Chongqing President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,454,553	16	Closes its accounts 30 days after the end of each month	-	—	(71,616)	(7)	-
Chengdu President Enterprises Food Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	1,379,810	15	25 days after invoice date	-	—	(111,400)	(10)	-
Chengdu President Enterprises Food Co., Ltd.	Guiyang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	112,653	1	Closes its accounts 30 days after the end of each month	-	—	(8,407)	(1)	-
Chengdu President Enterprises Food Co., Ltd.	Uni-President Shanghai Managment Consulting Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	102,369	1	Closes its accounts 30 days after the end of each month	-	—	(5,577)	(1)	-
Taizhou President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(2,063,417)	(77)	Closes its accounts 30 days after the end of each month	-	—	191,851	80	-
Taizhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	(Sales)	(297,765)	(11)	Closes its accounts 30 days after the end of each month	-	—	2,513	1	-
Taizhou President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(267,993)	(10)	Closes its accounts 30 days after the end of each month	-	—	42,518	18	-
Taizhou President Enterprises Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	2,479,230	99	25 days after invoice date	-	—	(310,590)	(100)	-
Shijiazhuang 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)	(200,984)	(11)	Closes its accounts 30 days after the end of each month	-	—	29,211	22	-
Shijiazhuang President Enterprises Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(176,429)	(9)	Closes its accounts 30 days after the end of each month	-	—	5,150	4	-
Shijiazhuang 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)	(171,483)	(9)	Closes its accounts 30 days after the end of each month	-	—	10,102	8	-
Shijiazhuang 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	(Sales)	(139,678)	(8)	Closes its accounts 30 days after the end of each month	-	—	10,324	8	-
Shijiazhuang 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	(Sales)	(120,707)	(6)	Closes its accounts 30 days after the end of each month	-	—	8,036	6	-
Shijiazhuang 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)	(107,301)	(6)	Closes its accounts 30 days after the end of each month	-	—	7,146	5	-
Shijiazhuang 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)	(106,736)	(6)	Closes its accounts 30 days after the end of each month	-	—	1,382	1	-
Shijiazhuang President Enterprises Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	1,403,843	84	Closes its accounts 30 days after the end of each month	-	—	(25,785)	(38)	-

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
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	\$ 442,554	35	Closes its accounts 30 days after the end of each month	\$ -	—	(\$ 24,143)	(12)	-
Kunshan President Enterprises Food Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	123,922	10	Closes its accounts 30 days after the end of each month	-	—	(30,514)	(15)	-
Kunshan President Enterprises Food Co., Ltd.	President (Shanghai) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	117,967	9	Closes its accounts 30 days after the end of each month	-	—	(22,854)	(11)	-
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)	(906,299)	(13)	Closes its accounts 30 days after the end of each month	-	—	64,421	46	-
Fuzhou President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,389,523	30	Closes its accounts 30 days after the end of each month	-	—	(135,554)	(22)	-
Fuzhou 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)	(134,251)	(2)	Closes its accounts 30 days after the end of each month	-	—	10,789	8	-
Fuzhou President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(112,082)	(2)	Closes its accounts 30 days after the end of each month	-	—	4,069	3	-
Fuzhou President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	209,861	5	Closes its accounts 30 days after the end of each month	-	—	(3,326)	(1)	-
Fuzhou 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	317,997	7	Closes its accounts 30 days after the end of each month	-	—	(18,491)	(3)	-
Fuzhou President Enterprises Co., Ltd.	Uni-President Shanghai Managment Consulting Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	157,399	3	Closes its accounts 30 days after the end of each month	-	—	(9,123)	(1)	-
Fuzhou President Enterprises Co., Ltd.	Shijiazhuang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	107,301	2	Closes its accounts 30 days after the end of each month	-	—	(7,146)	(1)	-
Fuzhou President Enterprises Co., Ltd.	President (Shanghai) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	103,744	2	Closes its accounts 30 days after the end of each month	-	—	(4,405)	(1)	-
Hefei President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,211,543)	(16)	Closes its accounts 30 days after the end of each month	-	—	105,388	49	-
Hefei President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,023,392	21	Closes its accounts 30 days after the end of each month	-	—	(179,092)	(26)	-
Hefei 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)	(104,166)	(1)	Closes its accounts 30 days after the end of each month	-	—	12,635	6	-
Hefei President Enterprises Co., Ltd.	President (Shanghai) Private Label Marketing and Trading Co., Ltd.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	(Sales)	(100,360)	(1)	Closes its accounts 30 days after the end of each month	-	—	12,341	6	-
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	471,217	10	Closes its accounts 30 days after the end of each month	-	—	(21,775)	(3)	-
Hefei President Enterprises Co., Ltd.	Taizhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	267,993	6	Closes its accounts 30 days after the end of each month	-	—	(42,518)	(6)	-
Hefei President Enterprises Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	168,699	4	Closes its accounts 30 days after the end of each month	-	—	(13,920)	(2)	-

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
Hefei President Enterprises Co., Ltd.	Wuhan President Packaging Ind. Corp.	An investee company of President Packaging Holdings Ltd. accounted for under the equity method	Purchases	\$ 120,158	3	Closes its accounts 30 days after the end of each month	\$ -	—	(\$ 19,023)	(3)	-
Hefei President Enterprises Co., Ltd.	Uni-President Shanghai Managment Consulting Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	101,206	2	Closes its accounts 30 days after the end of each month	-	—	(6,512)	(1)	-
Harbin President Enterprises Co., Ltd.	Shenyang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	247,894	44	Closes its accounts 30 days after the end of each month	-	—	(17,420)	(26)	-
Harbin 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	103,258	18	Closes its accounts 30 days after the end of each month	-	—	(6,525)	(10)	-
Hangzhou President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(4,265,644)	(87)	Closes its accounts 30 days after the end of each month	-	—	308,021	92	-
Hangzhou President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	387,366	11	Closes its accounts 30 days after the end of each month	-	—	(104,613)	(21)	-
Hangzhou President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(168,699)	(3)	Closes its accounts 30 days after the end of each month	-	—	13,920	4	-
Hangzhou 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	348,764	10	Closes its accounts 30 days after the end of each month	-	—	(23,368)	(5)	-
Hangzhou President Enterprises Co., Ltd.	Uni-President Shanghai Managment Consulting Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	184,190	5	Closes its accounts 30 days after the end of each month	-	—	(6,696)	(1)	-
Hangzhou President Enterprises Co., Ltd.	President (Shanghai) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	181,241	5	Closes its accounts 30 days after the end of each month	-	—	(2,046)	-	-
Hangzhou President Enterprises Co., Ltd.	Shijiazhuang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	176,429	5	Closes its accounts 30 days after the end of each month	-	—	(5,150)	(1)	-
Hangzhou President Enterprises Co., Ltd.	ShangHai President Packaging Ind. Corp.	An investee company of Wuhan President Packaging Ind. Corp. accounted for under the equity method	Purchases	164,462	5	Closes its accounts 30 days after the end of each month	-	—	(26,967)	(6)	-
Hangzhou 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	103,565	3	Closes its accounts 30 days after the end of each month	-	—	(15,640)	(3)	-
Guangzhou President Enterprises Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,389,523)	(5)	Closes its accounts 30 days after the end of each month	-	—	135,554	14	-
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	906,299	5	Closes its accounts 30 days after the end of each month	-	—	(64,421)	(3)	-
Guangzhou President Enterprises Co., Ltd.	Nanning President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,244,599)	(4)	Closes its accounts 30 days after the end of each month	-	—	40,007	4	-
Guangzhou President Enterprises Co., Ltd.	Nanning President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,599,273	8	Closes its accounts 30 days after the end of each month	-	—	(74,180)	(3)	-
Guangzhou President Enterprises Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(341,025)	(1)	Closes its accounts 30 days after the end of each month	-	—	53,858	6	-
Guangzhou President Enterprises Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	236,772	1	Closes its accounts 30 days after the end of each month	-	—	(7,174)	-	-

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
Guangzhou President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	\$ 315,522)	(1)	Closes its accounts 30 days after the end of each month	\$ -	—	\$ 19,999	2	-
Guangzhou President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,061,450	5	Closes its accounts 30 days after the end of each month	-	—	(120,123)	(5)	-
Guangzhou President Enterprises Co., Ltd.	Uni-President Shanghai Managment Consulting Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(143,734)	(1)	Closes its accounts 30 days after the end of each month	-	—	7,233	1	-
Guangzhou President Enterprises Co., Ltd.	Uni-President Shanghai Managment Consulting Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	257,639	1	Closes its accounts 30 days after the end of each month	-	—	(15,960)	(1)	-
Guangzhou President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(123,786)	-	Closes its accounts 30 days after the end of each month	-	—	3,933	-	-
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	2,170,607	11	25 days after invoice date	-	—	(306,774)	(12)	-
Guangzhou President Enterprises Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	1,875,023	10	25 days after invoice date	-	—	(207,688)	(8)	-
Guangzhou President Enterprises Co., Ltd.	Guilin Ziquan Beverage Industried Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,524,204	8	Closes its accounts 30 days after the end of each month	-	—	(149,299)	(6)	-
Guangzhou President Enterprises Co., Ltd.	Zhanjiang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,487,086	8	Closes its accounts 30 days after the end of each month	-	—	(21,464)	(1)	-
Guangzhou President Enterprises Co., Ltd.	Hainan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,224,622	6	Closes its accounts 30 days after the end of each month	-	—	(118,972)	(5)	-
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	654,134	3	Closes its accounts 30 days after the end of each month	-	—	(80,348)	(3)	-
Guangzhou President Enterprises Co., Ltd.	Guangzhou President Packaging Ind. Corp.	An investee company of Wuhan President Packaging Ind. Corp. accounted for under the equity method	Purchases	278,034	1	Closes its accounts 30 days after the end of each month	-	—	(45,685)	(2)	-
Guangzhou President Enterprises Co., Ltd.	Zhanjiang Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	259,993	1	50% down payment, 50% 45 days after invoice date	-	—	(26,021)	(1)	-
Guangzhou President Enterprises Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	191,137	1	Closes its accounts 30 days after the end of each month	-	—	(17,759)	(1)	-
Guangzhou President Enterprises Co., Ltd.	President (Shanghai) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	170,988	1	Closes its accounts 30 days after the end of each month	-	—	(348)	-	-
Guangzhou President Enterprises Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	169,518	1	45 days after invoice date	-	—	(13,415)	(1)	-
Guangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	160,030	1	Closes its accounts 30 days after the end of each month	-	—	(15,892)	(1)	-
Guangzhou President Enterprises Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	121,775	1	50% down payment, 50% 45 days after invoice date	-	—	(6,710)	-	-
Nanchang President Enterprises Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(644,913)	(12)	Closes its accounts 30 days after the end of each month	-	—	47,464	50	-

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
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	\$ 678,231	19	Closes its accounts 30 days after the end of each month	\$ -	—	(\$ 25,461)	(7)	-
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)	(552,799)	(10)	Closes its accounts 30 days after the end of each month	-	—	25,700	27	-
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	757,569	21	Closes its accounts 30 days after the end of each month	-	—	(41,140)	(11)	-
Nanchang 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	439,207	12	Closes its accounts 30 days after the end of each month	-	—	(62,784)	(17)	-
Nanchang President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	351,260	10	Closes its accounts 30 days after the end of each month	-	—	(31,967)	(9)	-
Nanchang President Enterprises Co., Ltd.	Shijiazhuang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	171,483	5	Closes its accounts 30 days after the end of each month	-	—	(10,102)	(3)	-
Nanchang President Enterprises Co., Ltd.	Uni-President Shanghai Managment Consulting Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	113,167	3	Closes its accounts 30 days after the end of each month	-	—	(6,379)	(2)	-
Nanning President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,599,273)	(31)	Closes its accounts 30 days after the end of each month	-	—	74,180	94	-
Nanning President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,244,599	37	Closes its accounts 30 days after the end of each month	-	—	(40,007)	(10)	-
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	498,604	15	Closes its accounts 30 days after the end of each month	-	—	(28,258)	(7)	-
Nanning President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	319,012	10	Closes its accounts 30 days after the end of each month	-	—	(18,448)	(5)	-
Zhanjiang President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,487,086)	(98)	Closes its accounts 30 days after the end of each month	-	—	21,464	96	-
Zhanjiang President Enterprises Co., Ltd.	Zhanjiang Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	1,434,748	100	25 days after invoice date	-	—	(107,893)	(100)	-
Shenyang President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(319,435)	(9)	Closes its accounts 30 days after the end of each month	-	—	24,789	20	-
Shenyang President Enterprises Co., Ltd.	Harbin President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(247,894)	(7)	Closes its accounts 30 days after the end of each month	-	—	17,420	14	-
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	625,633	26	Closes its accounts 30 days after the end of each month	-	—	(24,211)	(9)	-
Shenyang President Enterprises Co., Ltd.	Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	298,068	13	Closes its accounts 30 days after the end of each month	-	—	(10,478)	(4)	-
Shenyang 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	276,769	12	Closes its accounts 30 days after the end of each month	-	—	(11,714)	(5)	-
Changsha President Enterprises Co., Ltd.	Nanchang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(678,231)	(7)	Closes its accounts 30 days after the end of each month	-	—	25,461	41	-

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
Changsha President Enterprises Co., Ltd.	Nanchang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	\$ 644,913	10	Closes its accounts 30 days after the end of each month	\$ -	—	(\$ 47,464)	(5)	-
Changsha President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(437,543)	(5)	Closes its accounts 30 days after the end of each month	-	—	5,806	9	-
Changsha President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,391,100	21	Closes its accounts 30 days after the end of each month	-	—	(193,035)	(22)	-
Changsha President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(236,772)	(2)	Closes its accounts 30 days after the end of each month	-	—	7,174	11	-
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	341,025	5	Closes its accounts 30 days after the end of each month	-	—	(53,858)	(6)	-
Changsha President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(102,973)	(1)	Closes its accounts 30 days after the end of each month	-	—	3,581	6	-
Changsha President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	404,588	6	Closes its accounts 30 days after the end of each month	-	—	(52,764)	(6)	-
Changsha 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	233,218	4	Closes its accounts 30 days after the end of each month	-	—	(24,271)	(3)	-
Changsha 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	Purchases	135,892	2	Closes its accounts 30 days after the end of each month	-	—	(14,299)	(2)	-
Changsha 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	134,251	2	Closes its accounts 30 days after the end of each month	-	—	(10,789)	(1)	-
Changsha President Enterprises Co., Ltd.	Uni-President Shanghai Managment Consulting Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	128,175	2	Closes its accounts 30 days after the end of each month	-	—	(5,519)	(1)	-
Changsha President Enterprises Co., Ltd.	Wuxue Uni Mineral Water Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	124,177	2	Closes its accounts 30 days after the end of each month	-	—	(26,122)	(3)	-
Changsha President Enterprises Co., Ltd.	Changsha President Packaging Ind. Corp.	An investee company of Wuhan President Packaging Ind. Corp. accounted for under the equity method	Purchases	112,087	2	Closes its accounts 30 days after the end of each month	-	—	(21,226)	(2)	-
Changsha President Enterprises Co., Ltd.	Shijiazhuang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	106,736	2	Closes its accounts 30 days after the end of each month	-	—	(1,382)	-	-
Changsha President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	104,166	2	Closes its accounts 30 days after the end of each month	-	—	(12,635)	(1)	-
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)	(3,337,706)	(69)	Closes its accounts 30 days after the end of each month	-	—	184,774	57	-
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)	(442,554)	(9)	Closes its accounts 30 days after the end of each month	-	—	24,143	7	-
Jinan President Enterprises Co., Ltd.	Shaanxi President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(325,139)	(7)	Closes its accounts 30 days after the end of each month	-	—	59,346	18	-
Jinan President Enterprises Co., Ltd.	Uni-President Enterprises (TianJin) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(117,522)	(2)	Closes its accounts 30 days after the end of each month	-	—	8,692	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
Jinan 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)	\$ 101,853)	(2)	Closes its accounts 30 days after the end of each month	\$ -	—	\$ 24,952	8	-
Jinan President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	330,659	10	Closes its accounts 30 days after the end of each month	-	—	(15,959)	(3)	-
Jinan 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	271,650	8	Closes its accounts 30 days after the end of each month	-	—	(24,610)	(5)	-
Jinan President Enterprises Co., Ltd.	Tianjin President Enterprises Food Co., Ltd.	An investee company of Uni-President Foodstuff (BVI) Holdings Ltd. accounted for under the equity method	Purchases	192,479	6	Closes its accounts 30 days after the end of each month	-	—	(13,824)	(3)	-
Jinan President Enterprises Co., Ltd.	President (Shanghai) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	159,216	5	Closes its accounts 30 days after the end of each month	-	—	(13,524)	(3)	-
Jinan President Enterprises Co., Ltd.	Shijiazhuang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	120,707	4	Closes its accounts 30 days after the end of each month	-	—	(8,036)	(2)	-
Jinan 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	102,132	3	Closes its accounts 30 days after the end of each month	-	—	(16,682)	(3)	-
Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,391,100)	(12)	Closes its accounts 30 days after the end of each month	-	—	193,035	50	-
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	437,543	6	Closes its accounts 30 days after the end of each month	-	—	(5,806)	(1)	-
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)	(757,569)	(6)	Closes its accounts 30 days after the end of each month	-	—	41,140	11	-
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	552,799	7	Closes its accounts 30 days after the end of each month	-	—	(25,700)	(2)	-
Wuhan President Enterprises Food Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(108,864)	(1)	Closes its accounts 30 days after the end of each month	-	—	4,223	1	-
Wuhan President Enterprises Food Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	536,099	7	Closes its accounts 30 days after the end of each month	-	—	(50,838)	(5)	-
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	667,589	9	Closes its accounts 30 days after the end of each month	-	—	(26,055)	(2)	-
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	614,990	8	Closes its accounts 30 days after the end of each month	-	—	(74,131)	(7)	-
Wuhan President Enterprises Food Co., Ltd.	Shijiazhuang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	200,984	3	Closes its accounts 30 days after the end of each month	-	—	(29,211)	(3)	-
Wuhan President Enterprises Food Co., Ltd.	Uni-President Shanghai Managment Consulting Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	196,907	3	Closes its accounts 30 days after the end of each month	-	—	(12,621)	(1)	-
Wuhan President Enterprises Food Co., Ltd.	President (Shanghai) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	173,789	2	Closes its accounts 30 days after the end of each month	-	—	(11,189)	(1)	-
Wuhan President Enterprises Food Co., Ltd.	Wuhan President Packaging Ind. Corp.	An investee company of President Packaging Holdings Ltd. accounted for under the equity method	Purchases	153,598	2	Closes its accounts 30 days after the end of each month	-	—	(33,529)	(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
Wuhan President Enterprises Food Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	\$ 123,786	2	Closes its accounts 30 days after the end of each month	\$ -	—	(\$ 3,933)	-	-
Wuhan President Enterprises Food Co., Ltd.	Wuxue Uni Mineral Water Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	118,486	2	Closes its accounts 30 days after the end of each month	-	—	(12,095)	(1)	-
Wuhan President Enterprises Food Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	112,085	1	45 days after invoice date	-	—	(27,720)	(3)	-
Wuhan President Enterprises Food Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	109,666	1	Closes its accounts 30 days after the end of each month	-	—	(12,898)	(1)	-
Wuhan 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	101,853	1	Closes its accounts 30 days after the end of each month	-	—	(24,952)	(2)	-
Zhengzhou President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(165,890)	(1)	Closes its accounts 30 days after the end of each month	-	—	4,069	2	-
Zhengzhou President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	269,350	2	Closes its accounts 30 days after the end of each month	-	—	(29,947)	(3)	-
Zhengzhou 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)	(135,892)	(1)	Closes its accounts 30 days after the end of each month	-	—	14,299	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	5,474,796	47	Closes its accounts 30 days after the end of each month	-	—	(214,784)	(24)	-
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	3,337,706	29	Closes its accounts 30 days after the end of each month	-	—	(184,774)	(21)	-
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	644,704	6	Closes its accounts 30 days after the end of each month	-	—	(58,192)	(7)	-
Zhengzhou President Enterprises Co., Ltd.	Xuzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	352,064	3	Closes its accounts 30 days after the end of each month	-	—	-	-	-
Zhengzhou President Enterprises Co., Ltd.	Shanxi President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	206,397	2	Closes its accounts 30 days after the end of each month	-	—	(1,230)	-	-
Chongqing President Enterprises Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,454,553)	(64)	Closes its accounts 30 days after the end of each month	-	—	71,616	54	-
Chongqing President Enterprises Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(261,181)	(11)	Closes its accounts 30 days after the end of each month	-	—	11,012	8	-
Chongqing President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	(Sales)	(148,791)	(7)	Closes its accounts 30 days after the end of each month	-	—	1,768	1	-
Chongqing President Enterprises Co., Ltd.	Shaanxi President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(145,362)	(6)	Closes its accounts 30 days after the end of each month	-	—	18,956	14	-
Chongqing 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	308,120	21	Closes its accounts 30 days after the end of each month	-	—	(38,756)	(17)	-
Chongqing President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	252,813	18	Closes its accounts 30 days after the end of each month	-	—	(28,630)	(13)	-

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
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)	\$ 1,585,144	(11)	Closes its accounts 30 days after the end of each month	\$ -	—	\$ 104,655	16	-
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)	(654,134)	(5)	Closes its accounts 30 days after the end of each month	-	—	80,348	12	-
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)	(644,704)	(5)	Closes its accounts 30 days after the end of each month	-	—	58,192	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)	(614,990)	(4)	Closes its accounts 30 days after the end of each month	-	—	74,131	11	-
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)	(498,604)	(4)	Closes its accounts 30 days after the end of each month	-	—	28,258	4	-
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)	(471,217)	(3)	Closes its accounts 30 days after the end of each month	-	—	21,775	3	-
Beijing President Enterprises Drinks Co., Ltd.	Nanchang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(439,207)	(3)	Closes its accounts 30 days after the end of each month	-	—	62,784	9	-
Beijing President Enterprises Drinks Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(348,764)	(3)	Closes its accounts 30 days after the end of each month	-	—	23,368	3	-
Beijing President Enterprises Drinks Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(317,997)	(2)	Closes its accounts 30 days after the end of each month	-	—	18,491	3	-
Beijing President Enterprises Drinks 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)	(311,929)	(2)	Closes its accounts 30 days after the end of each month	-	—	20,186	3	-
Beijing President Enterprises Drinks Co., Ltd.	Chongqing President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(308,120)	(2)	Closes its accounts 30 days after the end of each month	-	—	38,756	6	-
Beijing President Enterprises Drinks Co., Ltd.	Shenyang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(276,769)	(2)	Closes its accounts 30 days after the end of each month	-	—	11,714	1	-
Beijing President Enterprises Drinks Co., Ltd.	Jinan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(271,650)	(2)	Closes its accounts 30 days after the end of each month	-	—	24,610	4	-
Beijing President Enterprises Drinks Co., Ltd.	Shanxi President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(265,686)	(2)	Closes its accounts 30 days after the end of each month	-	—	10,312	1	-
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	292,146	3	Closes its accounts 30 days after the end of each month	-	—	(1,600)	-	-
Beijing President Enterprises Drinks Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(233,218)	(2)	Closes its accounts 30 days after the end of each month	-	—	24,271	4	-
Beijing President Enterprises Drinks Co., Ltd.	Akesu President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(228,968)	(2)	Closes its accounts 30 days after the end of each month	-	—	15,469	2	-
Beijing President Enterprises Drinks Co., Ltd.	Uni-President Enterprises (TianJin) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(227,484)	(2)	Closes its accounts 30 days after the end of each month	-	—	4,076	2	-
Beijing President Enterprises Drinks Co., Ltd.	Uni-President Enterprises (TianJin) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	2,065,041	18	Closes its accounts 30 days after the end of each month	-	—	(208,659)	(22)	-

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
Beijing President Enterprises Drinks Co., Ltd.	Shaanxi President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	\$ 209,688	(2)	Closes its accounts 30 days after the end of each month	\$ -	—	\$ 9,529	1	-
Beijing President Enterprises Drinks 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)	(192,108)	(1)	Closes its accounts 30 days after the end of each month	-	—	23,691	4	-
Beijing President Enterprises Drinks Co., Ltd.	Guiyang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(169,371)	(1)	Closes its accounts 30 days after the end of each month	-	—	13,671	2	-
Beijing President Enterprises Drinks Co., Ltd.	Jiangsu President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(138,517)	(1)	Closes its accounts 30 days after the end of each month	-	—	5,625	1	-
Beijing President Enterprises Drinks Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(126,550)	(1)	Closes its accounts 30 days after the end of each month	-	—	3,500	2	-
Beijing President Enterprises Drinks Co., Ltd.	Changchun President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(113,907)	(1)	Closes its accounts 30 days after the end of each month	-	—	5,703	1	-
Beijing President Enterprises Drinks Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	2,565,851	23	Closes its accounts 30 days after the end of each month	-	—	(166,013)	(17)	-
Beijing President Enterprises Drinks Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	1,737,191	16	25 days after invoice date	-	—	(151,152)	(16)	-
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	1,087,975	10	Closes its accounts 30 days after the end of each month	-	—	(131,201)	(14)	-
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)	(292,146)	(20)	Closes its accounts 30 days after the end of each month	-	—	1,600	43	-
Shanxi President Enterprises Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	265,686	25	Closes its accounts 30 days after the end of each month	-	—	(10,312)	(8)	-
Shanxi President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(206,397)	(14)	Closes its accounts 30 days after the end of each month	-	—	1,230	33	-
Shanxi President Enterprises Co., Ltd.	Uni-President Enterprises (TianJin) Co., Ltd	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	289,653	27	Closes its accounts 30 days after the end of each month	-	—	(20,468)	(17)	-
Shanxi President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	125,223	12	Closes its accounts 30 days after the end of each month	-	—	(2,157)	(2)	-
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)	(2,065,041)	(58)	Closes its accounts 30 days after the end of each month	-	—	208,659	81	-
Uni-President Enterprises (TianJin) Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	227,484	9	Closes its accounts 30 days after the end of each month	-	—	(4,076)	(1)	-
Uni-President Enterprises (TianJin) Co., Ltd.	Shanxi President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(289,653)	(8)	Closes its accounts 30 days after the end of each month	-	—	20,468	8	-
Uni-President Enterprises (TianJin) Co., Ltd.	Uni-President Enterprises (Inner Mongolia) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(237,927)	(7)	Closes its accounts 30 days after the end of each month	-	—	2,289	1	-
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	771,004	29	25 days after invoice date	-	—	(115,212)	(32)	-

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 (TianJin) Co., Ltd.	Jinan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	\$ 117,522	4	Closes its accounts 30 days after the end of each month	\$ -	—	(\$ 8,692)	(2)	-
Akesu President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,213,977)	(100)	Closes its accounts 30 days after the end of each month	-	—	3,613	95	-
Akesu 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	228,968	31	Closes its accounts 30 days after the end of each month	-	—	(15,469)	(23)	-
Akesu President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	146,250	20	Closes its accounts 30 days after the end of each month	-	—	(5,747)	(9)	-
Xinjiang President Enterprises Food Co., Ltd.	Shaanxi President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,555,132	30	Closes its accounts 30 days after the end of each month	-	—	(67,398)	(20)	-
Xinjiang President Enterprises Food Co., Ltd.	Akesu President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,213,977	24	Closes its accounts 30 days after the end of each month	-	—	(3,613)	(1)	-
Xinjiang 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	311,929	6	Closes its accounts 30 days after the end of each month	-	—	(20,186)	(6)	-
Xinjiang President Enterprises Food Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	260,446	5	Closes its accounts 30 days after the end of each month	-	—	(11,854)	(4)	-
Shaanxi President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,555,132)	(38)	Closes its accounts 30 days after the end of each month	-	—	67,398	93	-
Shaanxi President Enterprises Co., Ltd.	Jinan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	325,139	11	Closes its accounts 30 days after the end of each month	-	—	(59,346)	(15)	-
Shaanxi President Enterprises Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	249,016	9	Closes its accounts 30 days after the end of each month	-	—	(28,662)	(7)	-
Shaanxi 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	209,688	7	Closes its accounts 30 days after the end of each month	-	—	(9,529)	(2)	-
Shaanxi 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	145,362	5	Closes its accounts 30 days after the end of each month	-	—	(18,956)	(5)	-
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)	(5,474,796)	(95)	Closes its accounts 30 days after the end of each month	-	—	214,784	88	-
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	1,585,144	38	Closes its accounts 30 days after the end of each month	-	—	(104,655)	(21)	-
Henan President Enterprises Co., Ltd.	Uni-President Shanghai Managment Consulting Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	167,058	4	Closes its accounts 30 days after the end of each month	-	—	(11,113)	(2)	-
Hainan President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,224,622)	(94)	Closes its accounts 30 days after the end of each month	-	—	118,972	100	-
Hainan President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	199,509	21	Closes its accounts 30 days after the end of each month	-	—	(29,154)	(19)	-
Hainan President Enterprises Co., Ltd.	Shijiazhuang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	139,678	15	Closes its accounts 30 days after the end of each month	-	—	(10,324)	(7)	-

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 (Kunshan) Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	(Sales)	\$ 2,302,614	(8)	Closes its accounts 30 days after the end of each month	\$ -	—	\$ 100,071	9	-
President (Kunshan) Trading Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,061,450)	(4)	Closes its accounts 30 days after the end of each month	-	—	120,123	8	-
President (Kunshan) Trading Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	315,522	1	Closes its accounts 30 days after the end of each month	-	—	(19,999)	(1)	-
President (Kunshan) Trading Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,023,392)	(4)	Closes its accounts 30 days after the end of each month	-	—	179,092	11	-
President (Kunshan) Trading Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,211,543	5	Closes its accounts 30 days after the end of each month	-	—	(105,388)	(6)	-
President (Kunshan) Trading Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(536,099)	(2)	Closes its accounts 30 days after the end of each month	-	—	50,838	10	-
President (Kunshan) Trading Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	108,864	-	Closes its accounts 30 days after the end of each month	-	—	(4,223)	-	-
President (Kunshan) Trading Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(404,588)	(1)	Closes its accounts 30 days after the end of each month	-	—	52,764	3	-
President (Kunshan) Trading Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	102,973	-	Closes its accounts 30 days after the end of each month	-	—	(3,581)	-	-
President (Kunshan) Trading Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(387,366)	(1)	Closes its accounts 30 days after the end of each month	-	—	104,613	20	-
President (Kunshan) Trading Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	4,265,644	17	Closes its accounts 30 days after the end of each month	-	—	(308,021)	(16)	-
President (Kunshan) Trading Co., Ltd.	Nanchang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(351,260)	(1)	Closes its accounts 30 days after the end of each month	-	—	31,967	6	-
President (Kunshan) Trading Co., Ltd.	Jinan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(330,659)	(1)	Closes its accounts 30 days after the end of each month	-	—	15,959	3	-
President (Kunshan) Trading Co., Ltd.	Uni-President Shanghai Managment Consulting Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(321,545)	(1)	Closes its accounts 30 days after the end of each month	-	—	29,437	3	-
President (Kunshan) Trading Co., Ltd.	Nanning President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(319,012)	(1)	Closes its accounts 30 days after the end of each month	-	—	18,448	4	-
President (Kunshan) Trading Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(269,350)	(1)	Closes its accounts 30 days after the end of each month	-	—	29,947	2	-
President (Kunshan) Trading Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	165,890	1	Closes its accounts 30 days after the end of each month	-	—	(4,069)	-	-
President (Kunshan) Trading 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)	(260,446)	(1)	Closes its accounts 30 days after the end of each month	-	—	11,854	2	-
President (Kunshan) Trading Co., Ltd.	Chongqing President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(252,813)	(1)	Closes its accounts 30 days after the end of each month	-	—	28,630	5	-

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 (Kunshan) Trading Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	\$ 209,861	(1)	Closes its accounts 30 days after the end of each month	\$ -	—	\$ 3,326	1	-
President (Kunshan) Trading Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	112,082	-	Closes its accounts 30 days after the end of each month	-	—	(4,069)	-	-
President (Kunshan) Trading Co., Ltd.	Hainan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(199,509)	(1)	Closes its accounts 30 days after the end of each month	-	—	29,154	6	-
President (Kunshan) Trading Co., Ltd.	Guiyang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(168,950)	(1)	Closes its accounts 30 days after the end of each month	-	—	14,208	3	-
President (Kunshan) Trading 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)	(159,324)	(1)	Closes its accounts 30 days after the end of each month	-	—	18,677	4	-
President (Kunshan) Trading Co., Ltd.	Akesu President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(146,250)	(1)	Closes its accounts 30 days after the end of each month	-	—	5,747	1	-
President (Kunshan) Trading Co., Ltd.	President Chain Store (Shanghai) Ltd.	An investee company of President Chain Store Hong Kong Holdings Ltd. accounted for under the equity method	(Sales)	(138,581)	-	Closes its accounts 45 days after the end of each month	-	—	10,879	1	-
President (Kunshan) Trading Co., Ltd.	Changchun President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(130,567)	-	Closes its accounts 30 days after the end of each month	-	—	9,842	2	-
President (Kunshan) Trading Co., Ltd.	Shanxi President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(125,223)	-	Closes its accounts 30 days after the end of each month	-	—	2,157	-	-
President (Kunshan) Trading Co., Ltd.	Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	4,614,569	19	Closes its accounts 30 days after the end of each month	-	—	(380,006)	(20)	-
President (Kunshan) Trading Co., Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	2,978,478	12	25 days after invoice date	-	—	(270,120)	(14)	-
President (Kunshan) Trading Co., Ltd.	Taizhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	2,063,417	8	Closes its accounts 30 days after the end of each month	-	—	(191,851)	(10)	-
President (Kunshan) Trading Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Purchases	764,091	3	25~45 days after invoice date	-	—	(54,838)	(3)	-
President (Kunshan) Trading Co., Ltd.	Jiangsu President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	428,886	2	Closes its accounts 30 days after the end of each month	-	—	(20,253)	(1)	-
President (Kunshan) Trading Co., Ltd.	Shenyang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	319,435	1	Closes its accounts 30 days after the end of each month	-	—	(24,789)	(1)	-
President (Kunshan) Trading Co., Ltd.	Changjiagang President Nisshin Food Co., Ltd.	An investee company of Cayman President Holdings Ltd. accounted for under the equity method	Purchases	240,913	1	Closes its accounts 30 days after the end of each month	-	—	(43,589)	(2)	-
President (Kunshan) Trading Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	126,550	1	Closes its accounts 30 days after the end of each month	-	—	(3,500)	-	-
President (Kunshan) Trading Co., Ltd.	President (Shanghai) Health Product Trading Company Ltd.	An investee company of President Pharmaceutical (Hong Kong) Holdings Ltd. accounted for under the equity method	Purchases	100,538	-	Closes its accounts 10~40 days after the end of each month	-	—	(4,083)	-	-
Jiangsu President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(428,886)	(31)	Closes its accounts 30 days after the end of each month	-	—	20,253	8	-

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
Jiangsu President Enterprises Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	\$ 138,517	13	Closes its accounts 30 days after the end of each month	\$ -	—	(\$ 5,625)	(2)	-
Uni-President Enterprises (Inner Mongolia) Co., Ltd.	Uni-President Enterprises (TianJin) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	237,927	68	Closes its accounts 30 days after the end of each month	-	—	(2,289)	(21)	-
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)	(625,633)	(73)	Closes its accounts 30 days after the end of each month	-	—	24,211	76	-
Changchun President Enterprises Co., Ltd.	Harbin President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(103,258)	(12)	Closes its accounts 30 days after the end of each month	-	—	6,525	20	-
Changchun President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	130,567	23	Closes its accounts 30 days after the end of each month	-	—	(9,842)	(18)	-
Changchun 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	113,907	20	Closes its accounts 30 days after the end of each month	-	—	(5,703)	(11)	-
Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Shenyang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(298,068)	(75)	Closes its accounts 30 days after the end of each month	-	—	10,478	14	-
President (Shanghai) Trading Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(181,241)	(8)	Closes its accounts 30 days after the end of each month	-	—	2,046	3	-
President (Shanghai) Trading Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(173,789)	(7)	Closes its accounts 30 days after the end of each month	-	—	11,189	15	-
President (Shanghai) Trading Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(170,988)	(7)	Closes its accounts 30 days after the end of each month	-	—	348	-	-
President (Shanghai) Trading Co., Ltd.	Jinan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(159,216)	(7)	Closes its accounts 30 days after the end of each month	-	—	13,524	18	-
President (Shanghai) Trading 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)	(117,967)	(5)	Closes its accounts 30 days after the end of each month	-	—	22,854	18	-
President (Shanghai) Trading Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(103,744)	(4)	Closes its accounts 30 days after the end of each month	-	—	4,405	6	-
Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(4,614,569)	(90)	Closes its accounts 30 days after the end of each month	-	—	380,006	86	-
Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(160,030)	(3)	Closes its accounts 30 days after the end of each month	-	—	15,892	4	-
Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	ShangHai President Packaging Ind. Corp.	An investee company of Wuhan President Packaging Ind. Corp. accounted for under the equity method	Purchases	276,772	7	Closes its accounts 30 days after the end of each month	-	—	(47,188)	(6)	-
Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Uni-President Shanghai Managment Consulting Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	126,330	3	Closes its accounts 30 days after the end of each month	-	—	(5,918)	(1)	-
Uni-President Shanghai Managment Consulting Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(257,639)	(5)	Closes its accounts 30 days after the end of each month	-	—	15,960	12	-
Uni-President Shanghai Managment Consulting Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	143,734	11	Closes its accounts 30 days after the end of each month	-	—	(7,233)	(1)	-

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 Shanghai Managment Consulting 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)	\$ 196,907)	(4)	Closes its accounts 30 days after the end of each month	\$ -	—	\$ 12,621	10	-
Uni-President Shanghai Managment Consulting Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(184,190)	(4)	Closes its accounts 30 days after the end of each month	-	—	6,696	5	-
Uni-President Shanghai Managment Consulting Co., Ltd.	Henan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(167,058)	(3)	Closes its accounts 30 days after the end of each month	-	—	11,113	9	-
Uni-President Shanghai Managment Consulting Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(157,399)	(3)	Closes its accounts 30 days after the end of each month	-	—	9,123	7	-
Uni-President Shanghai Managment Consulting Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(128,175)	(3)	Closes its accounts 30 days after the end of each month	-	—	5,519	4	-
Uni-President Shanghai Managment Consulting Co., Ltd.	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(126,330)	(3)	Closes its accounts 30 days after the end of each month	-	—	5,918	5	-
Uni-President Shanghai Managment Consulting Co., Ltd.	Nanchang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(113,167)	(2)	Closes its accounts 30 days after the end of each month	-	—	6,379	5	-
Uni-President Shanghai Managment Consulting 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)	(102,369)	(2)	Closes its accounts 30 days after the end of each month	-	—	5,577	4	-
Uni-President Shanghai Managment Consulting Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(101,206)	(2)	Closes its accounts 30 days after the end of each month	-	—	6,512	5	-
Uni-President Shanghai Managment Consulting Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	321,545	25	Closes its accounts 30 days after the end of each month	-	—	(29,437)	(4)	-
Wuxue Uni Mineral Water Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(124,177)	(50)	Closes its accounts 30 days after the end of each month	-	—	26,122	68	-
Wuxue Uni Mineral Water 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)	(118,486)	(48)	Closes its accounts 30 days after the end of each month	-	—	12,095	32	-
Wuxue Uni Mineral Water Co., Ltd.	Changsha President Packaging Ind. Corp.	An investee company of Wuhan President Packaging Ind. Corp. accounted for under the equity method	Purchases	103,481	51	Closes its accounts 30 days after the end of each month	-	—	(15,526)	(64)	-
Xuzhou President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(352,064)	(43)	Closes its accounts 30 days after the end of each month	-	—	-	-	-
Baiyin President Enterprises Co., Ltd.	Wuhan President Packaging Ind. Corp.	An investee company of President Packaging Holdings Ltd. accounted for under the equity method	Purchases	136,931	63	Closes its accounts 30 days after the end of each month	-	—	(40,995)	(60)	-
Shanghai E & P Trading Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(2,565,851)	(31)	Closes its accounts 30 days after the end of each month	-	—	166,013	30	-
Shanghai E & P Trading Co., Ltd.	Shijiazhuang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,403,843)	(17)	Closes its accounts 30 days after the end of each month	-	—	25,785	5	-
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)	(452,009)	(5)	5~45 days after invoice date	-	—	21,957	4	-
Shanghai E & P Trading Co., Ltd.	Sichuan Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	(Sales)	(421,783)	(5)	15 days after invoice date	-	—	13,999	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
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)	\$ 373,016)	(5)	5~45 days after invoice date	\$ -	—	\$ 75,646	14	-
Shanghai E & P Trading Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	(Sales)	(278,275)	(3)	15 days after invoice date	-	—	21,096	4	-
Shanghai E & P Trading Co., Ltd.	Guilin Ziquan Beverage Industried Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(270,788)	(3)	Closes its accounts 30 days after the end of each month	-	—	27,661	5	-
Shanghai E & P Trading Co., Ltd.	Zhanjiang Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	(Sales)	(267,983)	(3)	5~45 days after invoice date	-	—	15,164	3	-
Shanghai E & P Trading Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	(Sales)	(226,113)	(3)	5~45 days after invoice date	-	—	33,300	6	-
Shanghai E & P Trading Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	(Sales)	(202,260)	(2)	5~15 days after invoice date	-	—	10,318	2	-
Shanghai E & P Trading Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(191,137)	(2)	Closes its accounts 30 days after the end of each month	-	—	17,759	3	-
Shanghai E & P Trading Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	(Sales)	(145,907)	(2)	5~45 days after invoice date	-	—	-	-	-
Shanghai E & P Trading Co., Ltd.	Tian Jin Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	(Sales)	(142,005)	(2)	5~45 days after invoice date	-	—	32,206	6	-
Shanghai E & P Trading 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)	(123,922)	(2)	Closes its accounts 30 days after the end of each month	-	—	30,514	6	-
Shanghai E & P Trading Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(109,666)	(1)	Closes its accounts 30 days after the end of each month	-	—	12,898	2	-
Shanghai E & P Trading Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(103,565)	(1)	Closes its accounts 30 days after the end of each month	-	—	15,640	3	-
Shanghai E & P Trading Co., Ltd.	Jinan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(102,132)	(1)	Closes its accounts 30 days after the end of each month	-	—	16,682	3	-

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

(Note 2) Foreign currencies are translated into New Taiwan Dollars using the following exchanges: ending balances of receivables and payables are translated using the exchange rates as of report date (USD:NTD 1:32.79, CNY:NTD 1:4.492, VND:NTD 1:0.001286, THB:NTD 1:0.9616, MYR:NTD 1:7.4349, PHP:NTD 1：0.5668); amounts of transactions of purchases and sales are translated using the average exchange rates for the year ended December 31, 2024 (USD:NTD 1: 32.13, CNY:NTD 1: 4.462, VND:NTD 1: 0.001282, THB:NTD 1: 0.9110, MYR:NTD 1:7.1437, PHP:NTD 1:0.5608).

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
Receivables from related parties reaching \$100 million or 20% of the Company's paid-in capital or more
December 31, 2024

Table 7

Expressed in thousands of NTD

Company Name	Name of the counterparty	Relationship	Receivables from related party		Turnover rate	Overdue receivables		Subsequent collections	Allowance for doubtful accounts
			General ledger account	Amount		Amount	Action taken for overdue accounts		
Uni-President Enterprises Corp.	Uni-President Cold-Chain Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Accounts receivable	\$ 1,349,904	8.41	\$ -	-	\$ 1,343,305	\$ -
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	539,924	8.66	-	-	530,814	-
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Other receivables	192,610	-	-	-	7,018	-
Uni-President Enterprises Corp.	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Accounts receivable	521,391	9.90	-	-	502,053	-
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	443,339	16.22	-	-	443,339	-
Uni-President Enterprises Corp.	Tung Hsyng Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	283,488	5.00	-	-	278,713	-
Uni-President Enterprises Corp.	Tong-Shun Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	195,865	5.54	-	-	172,386	-
Uni-President Enterprises Corp.	Tung-Yi Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	182,026	6.83	-	-	182,026	-
Uni-President Enterprises Corp.	Guan-Chan Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	161,952	6.53	-	-	156,362	-
Uni-President Enterprises Corp.	Tong Zhan Corporation Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	124,529	9.26	-	-	124,529	-
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	1,281,894	-	-	-	-	-
Cayman President Holdings Ltd.	Yahoo! Taiwan Holdings Ltd.	An investee company of Cayman President Holdings Ltd. accounted for under the equity method	Other receivables	819,625	-	-	-	-	-
Kai Yu Investment Co., Ltd.	Uni-President Express Corp.	An investee company accounted for under the equity method	Other receivables	464,667	-	-	-	-	-
Kai Yu Investment Co., Ltd.	Tung Ho Development Corp.	An investee company accounted for under the equity method	Other receivables	100,100	-	-	-	-	-
Nanlien International Corp.	Link Pro Corporation	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	259,221	7.67	-	-	-	-
Tait Marketing & Distribution Co., Ltd.	Tone Sang Construction Corp.	An investee company accounted for under the equity method	Other receivables	200,000	-	-	-	-	-
President Packaging Industrial Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	108,315	6.01	-	-	-	-

Company Name	Name of the counterparty	Relationship	Receivables from related party		Turnover rate	Overdue receivables			
			General ledger account	Amount		Amount	Action taken for overdue accounts	Subsequent collections	Allowance for doubtful accounts
President Chain Store Corp.	Uni-President Enterprises Corp.	The Company	Other receivables	\$ 197,578	-	\$ -	-	\$ 49,800	\$ -
President Chain Store Corp.	Icash Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	157,325	-	-	-	76,236	-
Tung Ang Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	208,708	13.80	-	-	-	-
Tung Ang Enterprises Corp.	Tung Hsyng Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	181,593	6.48	-	-	-	-
Tung Hsyng Co., Ltd.	Presicarre Corp.	An investee company accounted for under the equity method	Accounts receivable	241,839	3.75	-	-	-	-
Tung-Ju Enterprise Corp.	Presicarre Corp.	An investee company accounted for under the equity method	Accounts receivable	130,597	4.44	-	-	-	-
Link Pro Corporation	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	114,546	8.63	-	-	-	-
Kai Ya Food Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	174,091	7.07	-	-	-	-
Ton Yu Investment Inc.	President Property Corp.	An investee company of President International Development Corp. accounted for under the equity method	Other receivables	127,000	-	-	-	-	-
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	301,336	-	-	-	-	-
President Fair Development Corp.	Tone Sang Construction Corp.	An investee company accounted for under the equity method	Other receivables	301,056	-	-	-	-	-
President Fair Development Corp.	President Century Corp.	An investee company of President Fair Development Corp. accounted for under the equity method	Other receivables	132,452	-	-	-	-	-
Daeyoung Foods Co., Ltd.	The Joen Water Co., Ltd.	An investee company of Woongjin Foods Co., Ltd. accounted for under the equity method	Other receivables	189,321	-	-	-	-	-
Ton Yi (China) Investment Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	635,721	-	-	-	-	-
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	480,896	-	-	-	159	-
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	279,415	8.38	-	-	279,415	-

Company Name	Name of the counterparty	Relationship	Receivables from related party		Turnover rate	Overdue receivables			
			General ledger account	Amount		Amount	Action taken for overdue accounts	Subsequent collections	Allowance for doubtful accounts
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	\$ 183,237	-	\$ -	-	\$ -	-
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	157,712	-	-	-	62	-
Sichuan Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	135,170	-	-	-	-	-
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	107,893	14.42	-	-	103,798	-
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	427,002	-	-	-	-	-
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	134,808	-	-	-	-	-
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	306,774	8.49	-	-	285,691	-
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	207,688	9.41	-	-	199,648	-
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	310,590	10.03	-	-	310,590	-
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	180,952	-	-	-	-	-
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	157,461	-	-	-	88	-
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	136,693	-	-	-	-	-
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	111,400	14.82	-	-	111,400	-

Company Name	Name of the counterparty	Relationship	Receivables from related party		Turnover rate	Overdue receivables			
			General ledger account	Amount		Amount	Action taken for overdue accounts	Subsequent collections	Allowance for doubtful accounts
Kunshan Ton Yi Industrial Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	\$ 270,120	13.37	\$ -	-	\$ 270,120	\$ -
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	229,593	-	-	-	138,815	-
Kunshan Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	138,337	-	-	-	-	-
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	151,152	11.32	-	-	151,152	-
Beijing Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	137,882	-	-	-	-	-
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	112,412	-	-	-	-	-
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	404,540	-	-	-	-	-
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	274,541	-	-	-	609	-
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	183,936	-	-	-	-	-
Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	157,326	-	-	-	-	-
Fujian Ton Yi Tinplate Co., Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Jiangsu Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Accounts receivable	139,896	10.16	-	-	139,896	-
Tian Jin Ton Yi Industrial Co., Ltd.	Uni-President Enterprises (TianJin) Co., Ltd	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	115,212	8.21	-	-	115,212	-

Company Name	Name of the counterparty	Relationship	Receivables from related party		Turnover rate	Overdue receivables			
			General ledger account	Amount		Amount	Action taken for overdue accounts	Subsequent collections	Allowance for doubtful accounts
Uni-President Superior Commissary Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	\$ 510,847	11.56	\$ -	-	\$ -	\$ -
21 Century Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	230,105	5.74	-	-	7,014	-
President Pharmaceutical Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	140,539	3.66	-	-	38,377	-
President Information Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	253,821	5.47	-	-	4,513	-
Qware Systems & Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	127,591	5.36	-	-	39,691	-
President Transnet Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	112,189	7.39	-	-	-	-
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	165,044	8.61	-	-	-	-
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	154,456	10.50	-	-	-	-
President Logistics International Co., Ltd.	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Accounts receivable	111,673	11.12	-	-	-	-
Chieh Shun Transport Corp.	President Logistics International Co., Ltd.	An investee company of Retail Support International Corp. accounted for under the equity method	Accounts receivable	142,982	11.69	-	-	-	-
Chieh Shun Transport Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Accounts receivable	100,211	5.48	-	-	-	-
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	184,761	5.38	-	-	-	-

Company Name	Name of the counterparty	Relationship	Receivables from related party		Turnover rate	Overdue receivables			
			General ledger account	Amount		Amount	Action taken for overdue accounts	Subsequent collections	Allowance for doubtful accounts
Uni-President (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	\$ 314,939	-	\$ -	-	\$ -	\$ -
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	185,559	-	-	-	-	-
Zhongshan President Enterprises Co., Ltd.	Zhangzhou President Biotech Co., Ltd.	An investee company of Kai Yu (BVI) accounted for under the equity method	Other receivables	715,260	-	-	-	-	-
Qingdao President Feed & Livestock Co., Ltd.	President Chain Store (Zhejiang) Ltd.	An investee company of President Chain Store (Hong Kong) Holdings Ltd. accounted for under the equity method	Other receivables	134,866	-	-	-	-	-
President (Shanghai) Private Label Marketing & Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	202,800	-	-	-	-	-
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	894,623	-	-	-	-	-
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	894,286	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	664,506	-	-	-	-	-
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	653,276	-	-	-	-	-
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	631,600	-	-	-	-	-
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	602,017	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Inner Mongolia) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	475,506	-	-	-	-	-

Company Name	Name of the counterparty	Relationship	Receivables from related party		Turnover rate	Overdue receivables			
			General ledger account	Amount		Amount	Action taken for overdue accounts	Subsequent collections	Allowance for doubtful accounts
Uni-President Enterprises (China) Investment Corp.	Shijiazhuang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	\$ 322,694	-	\$ -	-	\$ -	-
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	254,618	-	-	-	-	-
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	247,145	-	-	-	-	-
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	232,542	-	-	-	-	-
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	203,201	-	-	-	-	-
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	201,949	-	-	-	-	-
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	149,494	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	108,707	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Uni-President (Shanghai) Pearly Century Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	101,412	-	-	-	-	-
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	506,343	-	-	-	-	-
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	280,155	-	-	-	-	-
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	103,648	20.38	-	-	-	-

Company Name	Name of the counterparty	Relationship	Receivables from related party		Turnover rate	Overdue receivables			
			General ledger account	Amount		Amount	Action taken for overdue accounts	Subsequent collections	Allowance for doubtful accounts
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	\$ 538,480	-	\$ -	-	\$ -	-
Taizhou President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	191,851	10.98	-	-	-	-
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	533,486	-	-	-	-	-
Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	380,006	13.96	-	-	-	-
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	1,339,607	-	-	-	-	-
Hangzhou President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	308,021	16.20	-	-	-	-
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	342,702	-	-	-	-	-
Guangzhou President Enterprises Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	135,554	14.65	-	-	-	-
Guangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	1,880,595	-	-	-	-	-
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	1,633,143	-	-	-	-	-
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	608,113	-	-	-	-	-
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	1,547,563	-	-	-	-	-

Company Name	Name of the counterparty	Relationship	Receivables from related party		Turnover rate	Overdue receivables			
			General ledger account	Amount		Amount	Action taken for overdue accounts	Subsequent collections	Allowance for doubtful accounts
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	\$ 184,774	14.40	\$ -	-	\$ -	\$ -
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	107,089	-	-	-	-	-
Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	193,035	9.10	-	-	-	-
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	1,581,136	-	-	-	-	-
Hefei President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	105,388	16.35	-	-	-	-
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	1,076,281	-	-	-	-	-
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	767,813	-	-	-	-	-
Zhengzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	1,544,402	-	-	-	-	-
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	572,020	-	-	-	-	-
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	355,663	-	-	-	-	-
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	499,295	-	-	-	-	-
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	214,784	21.63	-	-	-	-

Company Name	Name of the counterparty	Relationship	Receivables from related party		Turnover rate	Overdue receivables			
			General ledger account	Amount		Amount	Action taken for overdue accounts	Subsequent collections	Allowance for doubtful accounts
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	\$ 262,136	-	\$ -	-	\$ -	\$ -
President (Kunshan) Trading Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	179,092	7.38	-	-	-	-
President (Kunshan) Trading Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	120,123	15.13	-	-	-	-
President (Kunshan) Trading Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	104,613	5.04	-	-	-	-
President (Kunshan) Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Accounts receivable	100,071	18.62	-	-	-	-
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	377,576	-	-	-	-	-
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	174,550	-	-	-	-	-
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	208,659	10.14	-	-	-	-
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	269,265	-	-	-	-	-
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	616,641	-	-	-	-	-
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	1,455,649	-	-	-	-	-
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	488,229	-	-	-	-	-

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		
Hainan President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	\$ 118,972	9.67	\$ -	-	\$ -	\$ -
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	306,128	-	-	-	-	-
Ningxia Uni-President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	479,083	-	-	-	-	-
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	104,655	17.43	-	-	-	-
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	1,380,640	-	-	-	-	-
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	271,479	-	-	-	-	-
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	166,013	15.46	-	-	-	-

(Note) Foreign currencies are translated into New Taiwan Dollars using the exchange rates as of report date.(USD:NTD 1:32.79, CNY:NTD 1:4.492, VND:NTD 1:0.001286, THB:NTD 1:0.9616, PHP:NTD 1:0.5668, KRW:NTD 1:0.02227).

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Derivative financial instrument transactions

December 31, 2024

Table 8

Expressed in thousands of NTD

Company name	Derivative financial instruments	Contract amount (thousand dollars)		Book value	
Uni-President Enterprises Corp.	Forward exchange contracts-buy USD sell NTD	USD	15,430	\$	20,357
President Nisshin Corp.	Forward exchange contracts-buy USD sell NTD	USD	7,000		1,995
Tait Marketing & Distribution Co., Ltd.	Forward exchange contracts-buy USD sell NTD	USD	93		67
ScinoPharm Taiwan, Ltd.	Forward exchange contracts-buy NTD sell USD	USD	7,830	(	1,225)
Ton-Yi Industrial Corp.	Forward exchange contracts-buy NTD sell JPY	JPY	70,000		757

(Note 1) For the year ended December 31, 2024, the Company recognized a net gain of \$27,008 as a result of derivative financial instrument transactions.

(Note 2) For the year ended December 31, 2024, the Company's subsidiaries recognized a net loss of \$69,545 as a result of derivative financial instrument transactions.

(Note 3) Foreign currencies are translated into New Taiwan Dollars. Exchange rates of foreign currencies indicated as of report date were as follows: USD:NTD 1:32.79, JPY:NTD 1:0.2099.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Significant inter-company transactions during the reporting periods

For the year ended December 31, 2024

Table 9

Expressed in thousands of NTD

				Intercompany transactions			The percentage of consolidated total revenue or total assets (Note 4)
Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	General ledger account	Amount	Terms	
0	Uni-President Enterprises Corp.	Uni-President Cold-Chain Corp.	1	Sales	\$ 10,884,796	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	1,349,904	-	-
0	Uni-President Enterprises Corp.	Uni-President Cold-Chain Corp.	1	Shipping expenses	634,707	Closes its accounts 30 days after the end of each month	-
0	Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	1	Sales	6,706,713	Closes its accounts 38 days after the end of each week	1%
0	Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	1	Accounts receivable	443,339	-	-
0	Uni-President Enterprises Corp.	Retail Support International Corp.	1	Sales	4,990,883	Closes its accounts 30 days after the end of each month	1%
0	Uni-President Enterprises Corp.	Retail Support International Corp.	1	Accounts receivable	521,391	-	-
0	Uni-President Enterprises Corp.	President Chain Store Corp.	1	Sales	4,406,341	Closes its accounts 35 days after the end of each month	1%
0	Uni-President Enterprises Corp.	President Chain Store Corp.	1	Accounts receivable	539,924	-	-
0	Uni-President Enterprises Corp.	President Chain Store Corp.	1	Other receivables	192,610	-	-
0	Uni-President Enterprises Corp.	Tung Hsyung Co., Ltd.	1	Sales	1,310,073	Closes its accounts 60 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tung Hsyung Co., Ltd.	1	Accounts receivable	283,488	-	-
0	Uni-President Enterprises Corp.	Tung Yi Foods Enterprises Corp.	1	Sales	1,225,521	Closes its accounts 50 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tung Yi Foods Enterprises Corp.	1	Accounts receivable	182,026	-	-
0	Uni-President Enterprises Corp.	Tong-Shun Enterprises Corp.	1	Sales	1,116,741	Closes its accounts 62 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tong-Shun Enterprises Corp.	1	Accounts receivable	195,865	-	-
0	Uni-President Enterprises Corp.	Guan-Chan Enterprises Co., Ltd.	1	Sales	631,776	Closes its accounts 54 days after the end of each week	-
0	Uni-President Enterprises Corp.	Guan-Chan Enterprises Co., Ltd.	1	Accounts receivable	161,952	-	-
0	Uni-President Enterprises Corp.	Fu Yi Enterprises Corp.	1	Sales	768,985	Closes its accounts 27 days after the end of each week	-
0	Uni-President Enterprises Corp.	Uni-President Vender Corp.	1	Sales	698,477	Closes its accounts 20 days after the end of each month	-
0	Uni-President Enterprises Corp.	Uni-Wonder Corporation	1	Sales	598,543	Closes its accounts 30 days after the end of each month	-
0	Uni-President Enterprises Corp.	Tung-Hsiang Enterprises Corp.	1	Sales	515,007	Closes its accounts 49 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tung-Ju Enterprise Corp.	1	Sales	487,229	Closes its accounts 65 days after the end of each week	-
0	Uni-President Enterprises Corp.	Kun Rich Corp.	1	Sales	458,788	Closes its accounts 42 days after the end of each week	-
0	Uni-President Enterprises Corp.	Uni-President Superior Commissary Corp.	1	Sales	312,830	Closes its accounts 60 days after the end of each month	-
0	Uni-President Enterprises Corp.	Yi Fa Enterprises Corp.	1	Sales	291,194	Closes its accounts 36 days after the end of each week	-
0	Uni-President Enterprises Corp.	Ginfa Enterprises Corp.	1	Sales	275,761	Closes its accounts 40 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tung-Che Enterprises Corp.	1	Sales	216,630	Closes its accounts 58 days after the end of each week	-
0	Uni-President Enterprises Corp.	Xin-Tung Enterprises Corp.	1	Sales	184,137	Closes its accounts 17 days after the end of each week	-

Intercompany transactions							
Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	General ledger account	Amount	Terms	The percentage of consolidated total revenue or total assets (Note 4)
0	Uni-President Enterprises Corp.	Tung Shen Co., Ltd.	1	Sales	\$ 177,154	Closes its accounts 46 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tong-Yo Co., Ltd.	1	Sales	173,065	Closes its accounts 12 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tong-Yeen Enterprises Corp.	1	Sales	164,666	Closes its accounts 12 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tung-Xiang Xin Yeh Corp.	1	Sales	146,843	Closes its accounts 49 days after the end of each week	-
0	Uni-President Enterprises Corp.	Hua-Zuo Corp.	1	Sales	146,217	Closes its accounts 51 days after the end of each week	-
0	Uni-President Enterprises Corp.	Wei-Tong Enterprises Corp.	1	Sales	135,352	Closes its accounts 12 days after the end of each week	-
0	Uni-President Enterprises Corp.	UNI-TAI Enterprise Corp.	1	Sales	127,250	Closes its accounts 52 days after the end of each week	-
0	Uni-President Enterprises Corp.	Huizhen Enterprise Corp.	1	Sales	114,294	Closes its accounts 51 days after the end of each week	-
0	Uni-President Enterprises Corp.	Kai Ya Food Co., Ltd.	1	Sales	101,199	Closes its accounts 45 days after the end of each month	-
0	Uni-President Enterprises Corp.	President Kikkoman Inc.	1	Purchase	1,098,657	Closes its accounts 25~30 days after the end of each month	-
0	Uni-President Enterprises Corp.	President Nisshin Corp.	1	Purchase	659,249	Closes its accounts 30 days after the end of each month	-
0	Uni-President Enterprises Corp.	Uni-President (Vietnam) Co., Ltd.	1	Purchase	559,211	30 days after delivery	-
0	Uni-President Enterprises Corp.	President Packaging Industrial Corp.	1	Purchase	309,039	Closes its accounts 30 days after the end of each month	-
0	Uni-President Enterprises Corp.	Presco Netmarketing Inc.	1	Advertising expenses	350,077	Closes its accounts 30 days after the end of each month	-
0	Uni-President Enterprises Corp.	Uni-President Dream Parks Corp.	1	Advertising expenses	343,804	Closes its accounts 45 days after the end of each month	-
0	Uni-President Enterprises Corp.	Guan-Chan Wholesale & Logistics Co.	1	Shipping expenses	103,693	Closes its accounts 15 days after the end of each two weeks	-
1	Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	3	Other receivables	1,281,894	-	-
1	Cayman President Holdings Ltd.	Yahoo! Taiwan Holdings Ltd.	3	Other receivables	819,625	-	-
2	Kai Yu Investment Co., Ltd.	Uni-President Express Corp.	3	Other receivables	464,667	-	-
2	Kai Yu Investment Co., Ltd.	Tung Ho Development Corp.	3	Other receivables	100,100	-	-
3	Nanlien International Corp.	Link Pro Corporation	3	Sales	1,621,553	Closes its accounts 35 days after the end of each month	-
3	Nanlien International Corp.	Link Pro Corporation	3	Accounts receivable	259,221	-	-
3	Nanlien International Corp.	Tong-Yeen Enterprises Corp.	3	Sales	233,259	12 days after shipment	-
3	Nanlien International Corp.	Xin-Tung Enterprises Corp.	3	Sales	151,588	12 days after shipment	-
4	Uni-President Dream Parks Corp.	Tung Ang Enterprises Corp.	3	Media revenue	191,788	Closes its accounts 45 days after the end of each month	-
5	Presco Netmarketing Inc.	President Chain Store Corp.	3	Service revenue	952,772	Closes its accounts 60 days after the end of each month	-
5	Presco Netmarketing Inc.	Wisdom Distribution Services Corp.	3	Service revenue	132,313	Closes its accounts 90 days after the end of each month	-
5	Presco Netmarketing Inc.	Tung Ang Enterprises Corp.	3	Service revenue	109,469	Closes its accounts 30 days after the end of each month	-
6	Uni-President Development Corp.	Uni-President Department Stores Corp.	3	Rental income	384,151	Monthly payment	-
7	Tait Marketing & Distribution Co., Ltd.	President Chain Store Corp.	3	Sales	714,298	Closes its accounts 20~70 days after the end of each month	-
7	Tait Marketing & Distribution Co., Ltd.	Tone Sang Construction Corp.	3	Other receivables	200,000	-	-
8	President Tokyo Corp.	President Transnet Corp.	3	Service revenue	172,758	Closes its accounts 45 days after the end of each month	-
9	President Packaging Industrial Corp.	President Chain Store Corp.	3	Sales	629,053	Closes its accounts 15~60 days after the end of each month	-
9	President Packaging Industrial Corp.	President Chain Store Corp.	3	Accounts receivable	108,315	-	-

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	
10	Ton-Yi Industrial Corp.	Fujian Ton Yi Tinline Co., Ltd.	3	Sales	\$ 545,229	50 days after shipping	-
11	President Chain Store Corp.	Uni-President Enterprises Corp.	2	Other receivables	197,578	-	-
11	President Chain Store Corp.	Icash Corporation	3	Other receivables	157,325	-	-
12	Tung Ang Enterprises Corp.	President Chain Store Corp.	3	Sales	2,820,401	Closes its accounts 30 days after the end of each month	-
12	Tung Ang Enterprises Corp.	President Chain Store Corp.	3	Accounts receivable	208,708	-	-
12	Tung Ang Enterprises Corp.	Tung Hsyang Co., Ltd.	3	Sales	1,152,809	Closes its accounts 60 days after the end of each week	-
12	Tung Ang Enterprises Corp.	Tung Hsyang Co., Ltd.	3	Accounts receivable	181,593	-	-
12	Tung Ang Enterprises Corp.	Tung-Ju Enterprise Corp.	3	Sales	347,788	Closes its accounts 56 days after the end of each week	-
12	Tung Ang Enterprises Corp.	Tong-Yo Co., Ltd.	3	Sales	221,073	Closes its accounts 12 days after the end of each week	-
12	Tung Ang Enterprises Corp.	Xin-Tung Enterprises Corp.	3	Sales	199,510	Closes its accounts 17 days after the end of each week	-
12	Tung Ang Enterprises Corp.	Tong-Yeen Enterprises Corp.	3	Sales	184,222	Closes its accounts 12 days after the end of each week	-
12	Tung Ang Enterprises Corp.	Wei-Tong Enterprises Corp.	3	Sales	167,588	Closes its accounts 12 days after the end of each week	-
12	Tung Ang Enterprises Corp.	Tung-Bo Enterprise Corp.	3	Sales	126,628	Closes its accounts 12 days after the end of each week	-
13	Tung Hsyang Co., Ltd.	Presicarre Corp.	3	Sales	809,869	Closes its accounts 50~85 days after the end of each month	-
13	Tung Hsyang Co., Ltd.	Presicarre Corp.	3	Accounts receivable	241,839	-	-
14	Link Pro Corporation	President Chain Store Corp.	3	Sales	885,720	Closes its accounts 10~54 days after the end of each month	-
14	Link Pro Corporation	President Chain Store Corp.	3	Accounts receivable	114,546	-	-
14	Link Pro Corporation	Presicarre Corp.	3	Sales	157,663	Closes its accounts 45~75 days after the end of each month	-
15	Tung-Ju Enterprise Corp.	Presicarre Corp.	3	Sales	483,875	Closes its accounts 60 days after the end of each month	-
15	Tung-Ju Enterprise Corp.	Presicarre Corp.	3	Accounts receivable	130,597	-	-
16	Tong-Shun Enterprises Corp.	Presicarre Corp.	3	Sales	108,272	Closes its accounts 60 days after the end of each month	-
17	Tung-Yi Enterprises Corp.	Presicarre Corp.	3	Sales	137,606	Closes its accounts 60 days after the end of each month	-
18	Fu Yi Enterprises Corp.	Presicarre Corp.	3	Sales	138,322	Closes its accounts 60 days after the end of each month	-
19	Kai Ya Food Co., Ltd.	President Chain Store Corp.	3	Sales	1,093,191	Closes its accounts 40 days after the end of each month	-
19	Kai Ya Food Co., Ltd.	President Chain Store Corp.	3	Accounts receivable	174,091	-	-
19	Kai Ya Food Co., Ltd.	Uni-Wonder Corporation	3	Sales	157,391	Closes its accounts 30 days after the end of each month	-
20	Uni-President Express Corp.	President Chain Store Corp.	3	Construction revenue	120,000	Closes its accounts 45 days after the end of each month	-
21	Tong Yu Investment Corp.	President Property Corp.	3	Other receivables	127,000	-	-
22	Tung Lo Development Co., Ltd.	Uni-President Express Corp.	3	Other receivables	100,163	-	-
23	President Fair Development Corp.	President Being Corp.	3	Other receivables	301,336	-	-
23	President Fair Development Corp.	Tone Sang Construction Corp.	3	Other receivables	301,056	-	-
23	President Fair Development Corp.	President Century Corp.	3	Other receivables	132,452	-	-
24	Daeyoung Foods Co., Ltd.	The Joen Water Co., Ltd.	3	Other receivables	189,321	-	-
25	Chengdu Ton Yi Industrial Packing Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	404,540	-	-

Intercompany transactions							
Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	General ledger account	Amount	Terms	The percentage of consolidated total revenue or total assets (Note 4)
26	Wuxi Ton Yi Industrial Packing Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Sales	\$ 764,091	25~45 days after invoice date	-
26	Wuxi Ton Yi Industrial Packing Co., Ltd.	Chengdu Ton Yi Industrial Packing Co., Ltd.	3	Sales	525,776	Closes its accounts 30 days after the end of each month	-
26	Wuxi Ton Yi Industrial Packing Co., Ltd.	Changsha Ton Yi Industrial Co., Ltd.	3	Sales	456,096	Closes its accounts 30 days after the end of each month	-
27	Jiangsu Ton Yi Tinplate Co., Ltd.	Changsha Ton Yi Industrial Co., Ltd.	3	Sales	499,731	67 days after invoice date	-
27	Jiangsu Ton Yi Tinplate Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Other receivables	274,541	-	-
27	Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Tonyi Daiwa Industrial Co., Ltd.	3	Other receivables	183,936	-	-
27	Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	157,326	-	-
28	Wuxi Tonyi Daiwa Industrial Co., Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	3	Sales	129,129	50% down payment , 50% 15 days after invoice date	-
29	Fujian Ton Yi Tinplate Co., Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	3	Sales	1,914,433	67 days after invoice date	-
29	Fujian Ton Yi Tinplate Co., Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	3	Accounts receivable	139,896	-	-
29	Fujian Ton Yi Tinplate Co., Ltd.	Changsha Ton Yi Industrial Co., Ltd.	3	Sales	146,207	67 days after invoice date	-
30	Ton Yi (China) Investment Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Other receivables	635,721	-	-
30	Ton Yi (China) Investment Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	480,896	-	-
31	Sichuan Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	2,533,112	25 days after invoice date	-
31	Sichuan Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Accounts receivable	279,415	-	-
31	Sichuan Ton Yi Industrial Co., Ltd.	Wuxi Tonyi Daiwa Industrial Co., Ltd.	3	Other receivables	183,237	-	-
31	Sichuan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	157,712	-	-
31	Sichuan Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Other receivables	135,170	-	-
32	Zhanjiang Ton Yi Industrial Co., Ltd.	Zhanjiang President Enterprises Co., Ltd.	3	Sales	1,434,748	25 days after invoice date	-
32	Zhanjiang Ton Yi Industrial Co., Ltd.	Zhanjiang President Enterprises Co., Ltd.	3	Accounts receivable	107,893	-	-
32	Zhanjiang Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	259,993	50% down payment , 50% 45 days after invoice date	-
32	Zhanjiang Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	3	Other receivables	427,002	-	-
32	Zhanjiang Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Other receivables	134,808	-	-
33	Zhangzhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	1,875,023	25 days after invoice date	-
33	Zhangzhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Accounts receivable	207,688	-	-
33	Zhangzhou Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	3	Sales	104,974	15 days after invoice date	-
34	Huizhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	2,170,607	25 days after invoice date	-
34	Huizhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Accounts receivable	306,774	-	-
35	Taizhou Ton Yi Industrial Co., Ltd.	Taizhou President Enterprises Co., Ltd.	3	Sales	2,479,230	25 days after invoice date	-
35	Taizhou Ton Yi Industrial Co., Ltd.	Taizhou President Enterprises Co., Ltd.	3	Accounts receivable	310,590	-	-
35	Taizhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	169,518	45 days after invoice date	-
35	Taizhou Ton Yi Industrial Co., Ltd.	Wuxi Tonyi Daiwa Industrial Co., Ltd.	3	Other receivables	180,952	-	-

				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	
35	Taizhou Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	\$ 157,461	-	-
35	Taizhou Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Other receivables	136,693	-	-
36	Chengdu Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	1,379,810	25 days after invoice date	-
36	Chengdu Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Accounts receivable	111,400	-	-
36	Chengdu Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	121,775	50% down payment , 50% 45 days after invoice date	-
36	Chengdu Ton Yi Industrial Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	Sales	112,085	45 days after invoice date	-
37	Kunshan Ton Yi Industrial Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Sales	2,978,478	25 days after invoice date	-
37	Kunshan Ton Yi Industrial Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Accounts receivable	270,120	-	-
37	Kunshan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	229,593	-	-
37	Kunshan Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Other receivables	138,337	-	-
38	Beijing Ton Yi Industrial Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	1,737,191	25 days after invoice date	-
38	Beijing Ton Yi Industrial Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Accounts receivable	151,152	-	-
38	Beijing Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Other receivables	137,882	-	-
38	Beijing Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	112,412	-	-
39	Tian Jin Ton Yi Industrial Co., Ltd.	Uni-President Enterprises (TianJin) Co., Ltd.	3	Sales	771,004	25 days after invoice date	-
39	Tian Jin Ton Yi Industrial Co., Ltd.	Uni-President Enterprises (TianJin) Co., Ltd.	3	Accounts receivable	115,212	-	-
40	SciAnda (Changshu) Pharmaceuticals, Ltd.	ScinoPharm Taiwan, Ltd.	3	Sales	408,920	Closes its accounts 90 days after the end of each month	-
41	Capital Marketing Consultant Corp.	President Chain Store Corp.	3	Service revenue	314,805	Closes its accounts 45~65 days after the end of each month	-
42	Wisdom Distribution Services Corp.	Books.com. Co., Ltd.	3	Service revenue	222,399	Closes its accounts 30~45 days after the end of each month	-
42	Wisdom Distribution Services Corp.	Presco Netmarketing Inc.	3	Distribution revenue	130,022	Closes its accounts 30 days after the end of each month	-
43	Uni-President Oven Bakery Corp.	President Chain Store Corp.	3	Sales	122,707	Closes its accounts 40~60 days after the end of each month	-
44	Uni-President Cold-Chain Corp.	President Chain Store Corp.	3	Distribution revenue	794,713	Closes its accounts 30 days after the end of each month	-
45	21 Century Co., Ltd.	President Chain Store Corp.	3	Sales	1,256,515	Closes its accounts 30~60 days after the end of each month	-
45	21 Century Co., Ltd.	President Chain Store Corp.	3	Accounts receivable	230,105	-	-
46	President Transnet Corp.	President Chain Store Corp.	3	Sales	680,852	Closes its accounts 60 days after the end of each month	-
46	President Transnet Corp.	President Chain Store Corp.	3	Accounts receivable	112,189	-	-
46	President Transnet Corp.	President Collect Services Corp.	3	Service revenue	280,683	Closes its accounts 30 days after the end of each month	-
47	Uni-President Superior Commissary Corp.	President Chain Store Corp.	3	Sales	5,700,352	Closes its accounts 30~45 days after the end of each month	1%
47	Uni-President Superior Commissary Corp.	President Chain Store Corp.	3	Accounts receivable	510,847	-	-
47	Uni-President Superior Commissary Corp.	21 Century Co., Ltd.	3	Sales	158,456	Closes its accounts 60 days after the end of each month	-
48	Qware Systems & Services Corp.	President Chain Store Corp.	3	Service revenue	736,384	Closes its accounts 40 days after the end of each month	-
48	Qware Systems & Services Corp.	President Chain Store Corp.	3	Accounts receivable	127,591	-	-
49	President Information Corp.	President Chain Store Corp.	3	Service revenue	1,495,255	Closes its accounts 30 days after the end of each month	-

				Intercompany transactions			The percentage of consolidated total revenue or total assets (Note 4)
Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	General ledger account	Amount	Terms	
49	President Information Corp.	President Chain Store Corp.	3	Accounts receivable	\$ 253,821	-	-
49	President Information Corp.	Uni-Wonder Corporation	3	Service revenue	114,481	Closes its accounts 45 days after the end of each month	-
50	President Pharmaceutical Corp.	President Drugstore Business Corp.	3	Sales	635,796	Closes its accounts 70 days after the end of each month	-
50	President Pharmaceutical Corp.	President Chain Store Corp.	3	Sales	484,138	Closes its accounts 60~70 days after the end of each month	-
50	President Pharmaceutical Corp.	President Chain Store Corp.	3	Accounts receivable	140,539	-	-
51	Retail Support International Corp.	Uni-Wonder Corporation	3	Distribution revenue	328,195	Closes its accounts 29 days after the end of each month	-
52	Duskin Serve Taiwan Co., Ltd.	President Chain Store Corp.	3	Service revenue	385,616	Closes its accounts 15~60 days after the end of each month	-
53	President Logistics International Co., Ltd.	Uni-President Cold-Chain Corp.	3	Distribution revenue	1,610,006	Closes its accounts 20 days after the end of each month	-
53	President Logistics International Co., Ltd.	Uni-President Cold-Chain Corp.	3	Accounts receivable	154,456	-	-
53	President Logistics International Co., Ltd.	Wisdom Distribution Services Corp.	3	Distribution revenue	1,429,012	Closes its accounts 20 days after the end of each month	-
53	President Logistics International Co., Ltd.	Wisdom Distribution Services Corp.	3	Accounts receivable	165,044	-	-
53	President Logistics International Co., Ltd.	Retail Support International Corp.	3	Distribution revenue	1,163,455	Closes its accounts 20 days after the end of each month	-
53	President Logistics International Co., Ltd.	Retail Support International Corp.	3	Accounts receivable	111,673	-	-
53	President Logistics International Co., Ltd.	Retail Support Taiwan Corp.	3	Distribution revenue	102,463	Closes its accounts 20 days after the end of each month	-
54	Retail Support Taiwan Corp.	Retail Support International Corp.	3	Distribution revenue	370,625	Closes its accounts 15~20 days after the end of each month	-
55	Chieh Shun Transport Corp.	President Logistics International Co., Ltd.	3	Distribution revenue	1,649,044	Closes its accounts 20 days after the end of each month	-
55	Chieh Shun Transport Corp.	President Logistics International Co., Ltd.	3	Accounts receivable	142,982	-	-
55	Chieh Shun Transport Corp.	President Transnet Corp.	3	Distribution revenue	700,355	Closes its accounts 40 days after the end of each month	-
55	Chieh Shun Transport Corp.	President Transnet Corp.	3	Accounts receivable	100,211	-	-
56	Shanghai President Logistic Co., Ltd.	President Chain Store (Shanghai) Ltd.	3	Distribution revenue	169,377	Closes its accounts 58 days after the end of each month	-
57	President (Shanghai) Health Product Trading Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Sales	100,538	Closes its accounts 10~40 days after the end of each month	-
58	Charng Yang Development Co., Ltd.	Presicarre Corp.	3	Rental income	121,759	Monthly payment	-
59	Wuhan President Packaging Ind. Corp.	Wuhan President Enterprises Food Co., Ltd.	3	Sales	153,598	Closes its accounts 30 days after the end of each month	-
59	Wuhan President Packaging Ind. Corp.	Baiyin President Enterprises Co., Ltd.	3	Sales	136,931	Closes its accounts 30 days after the end of each month	-
59	Wuhan President Packaging Ind. Corp.	Hefei President Enterprises Co., Ltd.	3	Sales	120,158	Closes its accounts 30 days after the end of each month	-
60	Guangzhou President Packaging Ind. Corp.	Guangzhou President Enterprises Co., Ltd.	3	Sales	278,034	Closes its accounts 30 days after the end of each month	-
61	Changsha President Packaging Ind. Corp.	Changsha President Enterprises Co., Ltd.	3	Sales	112,087	Closes its accounts 30 days after the end of each month	-
61	Changsha President Packaging Ind. Corp.	Wuxue Uni Mineral Water Co., Ltd.	3	Sales	103,481	Closes its accounts 30 days after the end of each month	-
62	ShangHai President Packaging Ind. Corp.	Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd	3	Sales	276,772	Closes its accounts 30 days after the end of each month	-
62	ShangHai President Packaging Ind. Corp.	Hangzhou President Enterprises Co., Ltd.	3	Sales	164,462	Closes its accounts 30 days after the end of each month	-
63	Changjiagang President Nisshin Food Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Sales	240,913	Closes its accounts 30 days after the end of each month	-

Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	Intercompany transactions			The percentage of consolidated total revenue or total assets (Note 4)
				General ledger account	Amount	Terms	
64	Tianjin President Enterprises Food Co., Ltd.	Jinan President Enterprises Co., Ltd.	3	Sales	\$ 192,479	Closes its accounts 30 days after the end of each month	-
65	Uni-President (Philippines) Corp.	Philippine Seven Corp.	3	Sales	182,191	Closes its accounts 30~35 days after the end of each month	-
66	Uni-President (Thailand) Ltd.	Uni-President Marketing Co., Ltd.	3	Sales	927,545	Closes its accounts 60 days after the end of each month	-
66	Uni-President (Thailand) Ltd.	Uni-President Marketing Co., Ltd.	3	Accounts receivable	184,761	-	-
67	Uni-President (Vietnam) Co., Ltd.	Uni-President (Malaysia) SDN. BHD.	3	Sales	352,173	Closes its accounts 60 days after the end of each month	-
67	Uni-President (Vietnam) Co., Ltd.	Tribeco Binh Duong Co., Ltd.	3	Sales	206,687	Closes its accounts 30 days after the end of each month	-
67	Uni-President (Vietnam) Co., Ltd.	Uni-President (Philippines) Corp.	3	Sales	151,955	Closes its accounts 45 days after the end of each month	-
67	Uni-President (Vietnam) Co., Ltd.	Uni-President Vietnam Aquatic Breeding Co., Ltd.	3	Other receivables	185,559	-	-
68	Zhongshan President Enterprises Co., Ltd.	Zhangzhou President Biotech Co., Ltd.	3	Other receivables	715,260	-	-
69	Qingdao President Feed & Livestock Co., Ltd.	President Chain Store (Zhejiang) Ltd.	3	Other receivables	134,866	-	-
70	President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	202,800	-	-
71	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (TianJin) Co., Ltd.	3	Other receivables	894,623	-	-
71	Uni-President Enterprises (China) Investment Corp.	Shanxi President Enterprises Co., Ltd.	3	Other receivables	894,286	-	-
71	Uni-President Enterprises (China) Investment Corp.	President (Kunshan) Trading Co., Ltd.	3	Other receivables	664,506	-	-
71	Uni-President Enterprises (China) Investment Corp.	Baiyin President Enterprises Co., Ltd.	3	Other receivables	653,276	-	-
71	Uni-President Enterprises (China) Investment Corp.	Harbin President Enterprises Co., Ltd.	3	Other receivables	631,600	-	-
71	Uni-President Enterprises (China) Investment Corp.	Uni-President Shanghai Managment Consulting Co., Ltd.	3	Other receivables	602,017	-	-
71	Uni-President Enterprises (China) Investment Corp.	President Enterprises (Inner Mongolia) Co., Ltd.	3	Other receivables	475,506	-	-
71	Uni-President Enterprises (China) Investment Corp.	Shijiazhuang President Enterprises Co., Ltd.	3	Other receivables	322,694	-	-
71	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Hutubi) Tomato Products Technology Co., Ltd.	3	Other receivables	254,618	-	-
71	Uni-President Enterprises (China) Investment Corp.	Changchun President Enterprises Co., Ltd.	3	Other receivables	247,145	-	-
71	Uni-President Enterprises (China) Investment Corp.	Jiangsu President Enterprises Co., Ltd.	3	Other receivables	232,542	-	-
71	Uni-President Enterprises (China) Investment Corp.	Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	3	Other receivables	203,201	-	-
71	Uni-President Enterprises (China) Investment Corp.	Beijing President Enterprises Drinks Co., Ltd.	3	Other receivables	201,949	-	-
71	Uni-President Enterprises (China) Investment Corp.	Bama President Mineral Water Co., Ltd.	3	Other receivables	149,494	-	-
71	Uni-President Enterprises (China) Investment Corp.	Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	3	Other receivables	108,707	-	-
71	Uni-President Enterprises (China) Investment Corp.	Uni-President (Shanghai) Pearly Century Co., Ltd.	3	Other receivables	101,412	-	-
72	Guiyang President Enterprises Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	3	Sales	976,038	Closes its accounts 30 days after the end of each month	-
72	Guiyang President Enterprises Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	112,653	Closes its accounts 30 days after the end of each month	-
72	Guiyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	506,343	-	-

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	
73	Uni-President Enterprises (Shanghai) Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	\$ 280,155	-	-
74	Kunming President Enterprises Food Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	102,774	Closes its accounts 30 days after the end of each month	-
74	Kunming President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	616,641	-	-
75	Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales	2,412,662	Closes its accounts 30 days after the end of each month	-
75	Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Accounts receivable	103,648	-	-
75	Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	538,480	-	-
75	Chengdu President Enterprises Food Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	3	Sales	448,094	Closes its accounts 30 days after the end of each month	-
75	Chengdu President Enterprises Food Co., Ltd.	Shaanxi President Enterprises Co., Ltd.	3	Sales	249,016	Closes its accounts 30 days after the end of each month	-
76	Taizhou President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Sales	2,063,417	Closes its accounts 30 days after the end of each month	-
76	Taizhou President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Accounts receivable	191,851	-	-
76	Taizhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales	297,765	Closes its accounts 30 days after the end of each month	-
76	Taizhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	533,486	-	-
76	Taizhou President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Sales	267,993	Closes its accounts 30 days after the end of each month	-
77	Shijiazhuang President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	Sales	200,984	Closes its accounts 30 days after the end of each month	-
77	Shijiazhuang President Enterprises Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	3	Sales	176,429	Closes its accounts 30 days after the end of each month	-
77	Shijiazhuang President Enterprises Co., Ltd.	Nanchang President Enterprises Co., Ltd.	3	Sales	171,483	Closes its accounts 30 days after the end of each month	-
77	Shijiazhuang President Enterprises Co., Ltd.	Hainan President Enterprises Co., Ltd.	3	Sales	139,678	Closes its accounts 30 days after the end of each month	-
77	Shijiazhuang President Enterprises Co., Ltd.	Jinan President Enterprises Co., Ltd.	3	Sales	120,707	Closes its accounts 30 days after the end of each month	-
77	Shijiazhuang President Enterprises Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	3	Sales	107,301	Closes its accounts 30 days after the end of each month	-
77	Shijiazhuang President Enterprises Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Sales	106,736	Closes its accounts 30 days after the end of each month	-
78	Kunshan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	488,229	-	-
79	Fuzhou President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	906,299	Closes its accounts 30 days after the end of each month	-
79	Fuzhou President Enterprises Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Sales	134,251	Closes its accounts 30 days after the end of each month	-
79	Fuzhou President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Sales	112,082	Closes its accounts 30 days after the end of each month	-
79	Fuzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,339,607	-	-
80	Hefei President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Sales	1,211,543	Closes its accounts 30 days after the end of each month	-
80	Hefei President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Accounts receivable	105,388	-	-
80	Hefei President Enterprises Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Sales	104,166	Closes its accounts 30 days after the end of each month	-
80	Hefei President Enterprises Co., Ltd.	President (Shanghai) Private Label Marketing and Trading Co., Ltd.	3	Sales	100,360	Closes its accounts 30 days after the end of each month	-
80	Hefei President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,076,281	-	-
81	Hangzhou President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Sales	4,265,644	Closes its accounts 30 days after the end of each month	1%
81	Hangzhou President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Accounts receivable	308,021	-	-

				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	
81	Hangzhou President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Sales	\$ 168,699	Closes its accounts 30 days after the end of each month	-
81	Hangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	342,702	-	-
82	Guangzhou President Enterprises Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	3	Sales	1,389,523	Closes its accounts 30 days after the end of each month	-
82	Guangzhou President Enterprises Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	3	Accounts receivable	135,554	-	-
82	Guangzhou President Enterprises Co., Ltd.	Nanning President Enterprises Co., Ltd.	3	Sales	1,244,599	Closes its accounts 30 days after the end of each month	-
82	Guangzhou President Enterprises Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Sales	341,025	Closes its accounts 30 days after the end of each month	-
82	Guangzhou President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Sales	315,522	Closes its accounts 30 days after the end of each month	-
82	Guangzhou President Enterprises Co., Ltd.	Uni-President Shanghai Managment Consulting Co., Ltd.	3	Sales	143,734	Closes its accounts 30 days after the end of each month	-
82	Guangzhou President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	Sales	123,786	Closes its accounts 30 days after the end of each month	-
82	Guangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,880,595	-	-
83	Nanchang President Enterprises Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Sales	644,913	Closes its accounts 30 days after the end of each month	-
83	Nanchang President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	Sales	552,799	Closes its accounts 30 days after the end of each month	-
83	Nanchang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,633,143	-	-
84	Nanning President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	1,599,273	Closes its accounts 30 days after the end of each month	-
84	Nanning President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,455,649	-	-
85	Zhanjiang President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	1,487,086	Closes its accounts 30 days after the end of each month	-
85	Zhanjiang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	608,113	-	-
86	Shenyang President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Sales	319,435	Closes its accounts 30 days after the end of each month	-
86	Shenyang President Enterprises Co., Ltd.	Harbin President Enterprises Co., Ltd.	3	Sales	247,894	Closes its accounts 30 days after the end of each month	-
86	Shenyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	572,020	-	-
87	Changsha President Enterprises Co., Ltd.	Nanchang President Enterprises Co., Ltd.	3	Sales	678,231	Closes its accounts 30 days after the end of each month	-
87	Changsha President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	Sales	437,543	Closes its accounts 30 days after the end of each month	-
87	Changsha President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	236,772	Closes its accounts 30 days after the end of each month	-
87	Changsha President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Sales	102,973	Closes its accounts 30 days after the end of each month	-
87	Changsha President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,547,563	-	-
88	Jinan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	3,337,706	Closes its accounts 30 days after the end of each month	1%
88	Jinan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Accounts receivable	184,774	-	-
88	Jinan President Enterprises Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	3	Sales	442,554	Closes its accounts 30 days after the end of each month	-
88	Jinan President Enterprises Co., Ltd.	Shaanxi President Enterprises Co., Ltd.	3	Sales	325,139	Closes its accounts 30 days after the end of each month	-
88	Jinan President Enterprises Co., Ltd.	Uni-President Enterprises (TianJin) Co., Ltd	3	Sales	117,522	Closes its accounts 30 days after the end of each month	-
88	Jinan President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	Sales	101,853	Closes its accounts 30 days after the end of each month	-
88	Jinan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	107,089	-	-

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	
89	Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Sales	\$ 1,391,100	Closes its accounts 30 days after the end of each month	-
89	Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Accounts receivable	193,035	-	-
89	Wuhan President Enterprises Food Co., Ltd.	Nanchang President Enterprises Co., Ltd.	3	Sales	757,569	Closes its accounts 30 days after the end of each month	-
89	Wuhan President Enterprises Food Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Sales	108,864	Closes its accounts 30 days after the end of each month	-
89	Wuhan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,581,136	-	-
90	Zhengzhou President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Sales	165,890	Closes its accounts 30 days after the end of each month	-
90	Zhengzhou President Enterprises Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Sales	135,892	Closes its accounts 30 days after the end of each month	-
90	Zhengzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,544,402	-	-
91	Chongqing President Enterprises Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	1,454,553	Closes its accounts 30 days after the end of each month	-
91	Chongqing President Enterprises Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	3	Sales	261,181	Closes its accounts 30 days after the end of each month	-
91	Chongqing President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales	148,791	Closes its accounts 30 days after the end of each month	-
91	Chongqing President Enterprises Co., Ltd.	Shaanxi President Enterprises Co., Ltd.	3	Sales	145,362	Closes its accounts 30 days after the end of each month	-
91	Chongqing President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	767,813	-	-
92	Beijing President Enterprises Drinks Co., Ltd.	Henan President Enterprises Co., Ltd.	3	Sales	1,585,144	Closes its accounts 30 days after the end of each month	-
92	Beijing President Enterprises Drinks Co., Ltd.	Henan President Enterprises Co., Ltd.	3	Accounts receivable	104,655		-
92	Beijing President Enterprises Drinks Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	654,134	Closes its accounts 30 days after the end of each month	-
92	Beijing President Enterprises Drinks Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	644,704	Closes its accounts 30 days after the end of each month	-
92	Beijing President Enterprises Drinks Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	Sales	614,990	Closes its accounts 30 days after the end of each month	-
92	Beijing President Enterprises Drinks Co., Ltd.	Nanning President Enterprises Co., Ltd.	3	Sales	498,604	Closes its accounts 30 days after the end of each month	-
92	Beijing President Enterprises Drinks Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Sales	471,217	Closes its accounts 30 days after the end of each month	-
92	Beijing President Enterprises Drinks Co., Ltd.	Nanchang President Enterprises Co., Ltd.	3	Sales	439,207	Closes its accounts 30 days after the end of each month	-
92	Beijing President Enterprises Drinks Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	3	Sales	348,764	Closes its accounts 30 days after the end of each month	-
92	Beijing President Enterprises Drinks Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	3	Sales	317,997	Closes its accounts 30 days after the end of each month	-
92	Beijing President Enterprises Drinks Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	3	Sales	311,929	Closes its accounts 30 days after the end of each month	-
92	Beijing President Enterprises Drinks Co., Ltd.	Chongqing President Enterprises Co., Ltd.	3	Sales	308,120	Closes its accounts 30 days after the end of each month	-
92	Beijing President Enterprises Drinks Co., Ltd.	Shenyang President Enterprises Co., Ltd.	3	Sales	276,769	Closes its accounts 30 days after the end of each month	-
92	Beijing President Enterprises Drinks Co., Ltd.	Jinan President Enterprises Co., Ltd.	3	Sales	271,650	Closes its accounts 30 days after the end of each month	-
92	Beijing President Enterprises Drinks Co., Ltd.	Shanxi President Enterprises Co., Ltd.	3	Sales	265,686	Closes its accounts 30 days after the end of each month	-
92	Beijing President Enterprises Drinks Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Sales	233,218	Closes its accounts 30 days after the end of each month	-
92	Beijing President Enterprises Drinks Co., Ltd.	Akesu President Enterprises Co., Ltd.	3	Sales	228,968	Closes its accounts 30 days after the end of each month	-
92	Beijing President Enterprises Drinks Co., Ltd.	Uni-President Enterprises (TianJin) Co., Ltd.	3	Sales	227,484	Closes its accounts 30 days after the end of each month	-
92	Beijing President Enterprises Drinks Co., Ltd.	Shaanxi President Enterprises Co., Ltd.	3	Sales	209,688	Closes its accounts 30 days after the end of each month	-

				Intercompany transactions			The percentage of consolidated total revenue or total assets (Note 4)
Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	General ledger account	Amount	Terms	
92	Beijing President Enterprises Drinks Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	3	Sales	\$ 192,108	Closes its accounts 30 days after the end of each month	-
92	Beijing President Enterprises Drinks Co., Ltd.	Guiyang President Enterprises Co., Ltd.	3	Sales	169,371	Closes its accounts 30 days after the end of each month	-
92	Beijing President Enterprises Drinks Co., Ltd.	Jiangsu President Enterprises Co., Ltd.	3	Sales	138,517	Closes its accounts 30 days after the end of each month	-
92	Beijing President Enterprises Drinks Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Sales	126,550	Closes its accounts 30 days after the end of each month	-
92	Beijing President Enterprises Drinks Co., Ltd.	Changchun President Enterprises Co., Ltd.	3	Sales	113,907	Closes its accounts 30 days after the end of each month	-
93	Shanxi President Enterprises Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	292,146	Closes its accounts 30 days after the end of each month	-
93	Shanxi President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	206,397	Closes its accounts 30 days after the end of each month	-
94	Uni-President Enterprises (TianJin) Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	2,065,041	Closes its accounts 30 days after the end of each month	-
94	Uni-President Enterprises (TianJin) Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Accounts receivable	208,659	-	-
94	Uni-President Enterprises (TianJin) Co., Ltd.	Shanxi President Enterprises Co., Ltd.	3	Sales	289,653	Closes its accounts 30 days after the end of each month	-
94	Uni-President Enterprises (TianJin) Co., Ltd.	President Enterprises (Inner Mongolia) Co., Ltd.	3	Sales	237,927	Closes its accounts 30 days after the end of each month	-
95	Akesu President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	3	Sales	1,213,977	Closes its accounts 30 days after the end of each month	-
95	Akesu President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	355,663	-	-
96	Xinjiang President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,380,640	-	-
97	Shaanxi President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	3	Sales	1,555,132	Closes its accounts 30 days after the end of each month	-
97	Shaanxi President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	499,295	-	-
98	Henan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	5,474,796	Closes its accounts 30 days after the end of each month	1%
98	Henan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Accounts receivable	214,784	-	-
98	Henan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	262,136	-	-
99	Hainan President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	1,224,622	Closes its accounts 30 days after the end of each month	-
99	Hainan President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Accounts receivable	118,972	-	-
99	Hainan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	306,128	-	-
100	Ningxia President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	479,083	-	-
101	President (Kunshan) Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales	2,302,614	Closes its accounts 30 days after the end of each month	-
101	President (Kunshan) Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Accounts receivable	100,071	-	-
101	President (Kunshan) Trading Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	1,061,450	Closes its accounts 30 days after the end of each month	-
101	President (Kunshan) Trading Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Other receivables	120,123	-	-
101	President (Kunshan) Trading Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Sales	1,023,392	Closes its accounts 30 days after the end of each month	-
101	President (Kunshan) Trading Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Accounts receivable	179,092	-	-
101	President (Kunshan) Trading Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	Sales	536,099	Closes its accounts 30 days after the end of each month	-
101	President (Kunshan) Trading Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Sales	404,588	Closes its accounts 30 days after the end of each month	-

				Intercompany transactions			The percentage of consolidated total revenue or total assets (Note 4)
Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	General ledger account	Amount	Terms	
101	President (Kunshan) Trading Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	3	Sales	\$ 387,366	Closes its accounts 30 days after the end of each month	-
101	President (Kunshan) Trading Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	3	Accounts receivable	104,613	-	-
101	President (Kunshan) Trading Co., Ltd.	Nanchang President Enterprises Co., Ltd.	3	Sales	351,260	Closes its accounts 30 days after the end of each month	-
101	President (Kunshan) Trading Co., Ltd.	Jinan President Enterprises Co., Ltd.	3	Sales	330,659	Closes its accounts 30 days after the end of each month	-
101	President (Kunshan) Trading Co., Ltd.	Uni-President Shanghai Managment Consulting Co., Ltd.	3	Sales	321,545	Closes its accounts 30 days after the end of each month	-
101	President (Kunshan) Trading Co., Ltd.	Nanning President Enterprises Co., Ltd.	3	Sales	319,012	Closes its accounts 30 days after the end of each month	-
101	President (Kunshan) Trading Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	269,350	Closes its accounts 30 days after the end of each month	-
101	President (Kunshan) Trading Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	3	Sales	260,446	Closes its accounts 30 days after the end of each month	-
101	President (Kunshan) Trading Co., Ltd.	Chongqing President Enterprises Co., Ltd.	3	Sales	252,813	Closes its accounts 30 days after the end of each month	-
101	President (Kunshan) Trading Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	3	Sales	209,861	Closes its accounts 30 days after the end of each month	-
101	President (Kunshan) Trading Co., Ltd.	Hainan President Enterprises Co., Ltd.	3	Sales	199,509	Closes its accounts 30 days after the end of each month	-
101	President (Kunshan) Trading Co., Ltd.	Guiyang President Enterprises Co., Ltd.	3	Sales	168,950	Closes its accounts 30 days after the end of each month	-
101	President (Kunshan) Trading Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	3	Sales	159,324	Closes its accounts 30 days after the end of each month	-
101	President (Kunshan) Trading Co., Ltd.	Akesu President Enterprises Co., Ltd.	3	Sales	146,250	Closes its accounts 30 days after the end of each month	-
101	President (Kunshan) Trading Co., Ltd.	President Chain Store (Shanghai) Ltd.	3	Sales	138,581	Closes its accounts 45 days after the end of each month	-
101	President (Kunshan) Trading Co., Ltd.	Changchun President Enterprises Co., Ltd.	3	Sales	130,567	Closes its accounts 30 days after the end of each month	-
101	President (Kunshan) Trading Co., Ltd.	Shanxi President Enterprises Co., Ltd.	3	Sales	125,223	Closes its accounts 30 days after the end of each month	-
102	Jiangsu President Enterprises Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Sales	428,886	Closes its accounts 30 days after the end of each month	-
103	Changchun President Enterprises Co., Ltd.	Shenyang President Enterprises Co., Ltd.	3	Sales	625,633	Closes its accounts 30 days after the end of each month	-
103	Changchun President Enterprises Co., Ltd.	Harbin President Enterprises Co., Ltd.	3	Sales	103,258	Closes its accounts 30 days after the end of each month	-
104	Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Shenyang President Enterprises Co., Ltd.	3	Sales	298,068	Closes its accounts 30 days after the end of each month	-
105	President (Shanghai) Trading Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	3	Sales	181,241	Closes its accounts 30 days after the end of each month	-
105	President (Shanghai) Trading Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	Sales	173,789	Closes its accounts 30 days after the end of each month	-
105	President (Shanghai) Trading Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	170,988	Closes its accounts 30 days after the end of each month	-
105	President (Shanghai) Trading Co., Ltd.	Jinan President Enterprises Co., Ltd.	3	Sales	159,216	Closes its accounts 30 days after the end of each month	-
105	President (Shanghai) Trading Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	3	Sales	117,967	Closes its accounts 30 days after the end of each month	-
105	President (Shanghai) Trading Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	3	Sales	103,744	Closes its accounts 30 days after the end of each month	-
105	President (Shanghai) Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	377,576	-	-
106	President (Kunshan) Real Estate Development Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	174,550	-	-
107	Yantai Tongli Beverage Industries Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	269,265	-	-
108	Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Sales	4,614,569	Closes its accounts 30 days after the end of each month	1%

				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	
108	Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	President (Kunshan) Trading Co., Ltd.	3	Accounts receivable	\$ 380,006	-	-
108	Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	160,030	Closes its accounts 30 days after the end of each month	-
109	Uni-President Shanghai Managment Consulting Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	257,639	Closes its accounts 30 days after the end of each month	-
109	Uni-President Shanghai Managment Consulting Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	Sales	196,907	Closes its accounts 30 days after the end of each month	-
109	Uni-President Shanghai Managment Consulting Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	3	Sales	184,190	Closes its accounts 30 days after the end of each month	-
109	Uni-President Shanghai Managment Consulting Co., Ltd.	Henan President Enterprises Co., Ltd.	3	Sales	167,058	Closes its accounts 30 days after the end of each month	-
109	Uni-President Shanghai Managment Consulting Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	3	Sales	157,399	Closes its accounts 30 days after the end of each month	-
109	Uni-President Shanghai Managment Consulting Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Sales	128,175	Closes its accounts 30 days after the end of each month	-
109	Uni-President Shanghai Managment Consulting Co., Ltd.	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	3	Sales	126,330	Closes its accounts 30 days after the end of each month	-
109	Uni-President Shanghai Managment Consulting Co., Ltd.	Nanchang President Enterprises Co., Ltd.	3	Sales	113,167	Closes its accounts 30 days after the end of each month	-
109	Uni-President Shanghai Managment Consulting Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	102,369	Closes its accounts 30 days after the end of each month	-
109	Uni-President Shanghai Managment Consulting Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Sales	101,206	Closes its accounts 30 days after the end of each month	-
110	Wuxue Uni Mineral Water Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Sales	124,177	Closes its accounts 30 days after the end of each month	-
110	Wuxue Uni Mineral Water Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	Sales	118,486	Closes its accounts 30 days after the end of each month	-
111	Xuzhou President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	352,064	Closes its accounts 30 days after the end of each month	-
111	Xuzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	271,479	-	-
112	Shanghai E & P Trading Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	2,565,851	Closes its accounts 30 days after the end of each month	-
112	Shanghai E & P Trading Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Accounts receivable	166,013	-	-
112	Shanghai E & P Trading Co., Ltd.	Shijiazhuang President Enterprises Co., Ltd.	3	Sales	1,403,843	Closes its accounts 30 days after the end of each month	-
112	Shanghai E & P Trading Co., Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	3	Sales	452,009	5~45 days after invoice date	-
112	Shanghai E & P Trading Co., Ltd.	Sichuan Ton Yi Industrial Co., Ltd.	3	Sales	421,783	15 days after invoice date	-
112	Shanghai E & P Trading Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	3	Sales	373,016	5~45 days after invoice date	-
112	Shanghai E & P Trading Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	3	Sales	278,275	15 days after invoice date	-
112	Shanghai E & P Trading Co., Ltd.	Zhanjiang Ton Yi Industrial Co., Ltd.	3	Sales	267,983	5~45 days after invoice date	-
112	Shanghai E & P Trading Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	3	Sales	226,113	5~45 days after invoice date	-
112	Shanghai E & P Trading Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	3	Sales	202,260	5~15 days after invoice date	-

Intercompany transactions							
Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	General ledger account	Amount	Terms	The percentage of consolidated total revenue or total assets (Note 4)
112	Shanghai E & P Trading Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	\$ 191,137	Closes its accounts 30 days after the end of each month	-
112	Shanghai E & P Trading Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	3	Sales	145,907	5~45 days after invoice date	-
112	Shanghai E & P Trading Co., Ltd.	Tian Jin Ton Yi Industrial Co., Ltd.	3	Sales	142,005	5~45 days after invoice date	-
112	Shanghai E & P Trading Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	3	Sales	123,922	Closes its accounts 30 days after the end of each month	-
112	Shanghai E & P Trading Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	Sales	109,666	Closes its accounts 30 days after the end of each month	-
112	Shanghai E & P Trading Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	3	Sales	103,565	Closes its accounts 30 days after the end of each month	-
112	Shanghai E & P Trading Co., Ltd.	Jinan President Enterprises Co., Ltd.	3	Sales	102,132	Closes its accounts 30 days after the end of each month	-

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

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

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

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

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

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

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

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
Names, locations and other information of investee companies (excluding investees in Mainland China)
For the year ended December 31, 2024

Table 10

Expressed in thousands of NTD

				Original investment amount		Holding status as of December 31, 2024					
Investor	Investee	Location	Main Businesses	Balance as at	Balance as at	Shares	Percentage	Book value	Net income	Investment	Note
				December 31, 2024	December 31, 2023		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	\$ 77,119,763	\$ 6,890,301	\$ 6,983,077	Subsidiary
Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.	Taiwan	Professional investments	1,517,054	1,517,054	1,319,253,429	100.00	13,743,845	488,144	492,666	Subsidiary
Uni-President Enterprises Corp.	Uni-President Express Corp.	Taiwan	Distribution center	8,000,000	5,000,000	800,000,000	100.00	7,459,731	(144,412)	(235,287)	Subsidiary
Uni-President Enterprises Corp.	Nanlien International Corp.	Taiwan	Importation and exportation business, etc.	525,889	525,889	99,999,184	100.00	2,859,089	1,234,241	1,223,252	Subsidiary
Uni-President Enterprises Corp.	Kai Nan Investment Co., Ltd.	Taiwan	Professional investments	2,425,000	2,425,000	186,144,187	100.00	2,229,792	237,504	227,408	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	1,223,517	137,121	137,121	Subsidiary
Uni-President Enterprises Corp.	Tone Sang Construction Corp.	Taiwan	Building Industry	2,030,000	2,030,000	134,020,000	100.00	654,099	(568,803)	(517,019)	Subsidiary
Uni-President Enterprises Corp.	Presco Netmarketing Inc.	Taiwan	Information services	65,000	65,000	6,500,000	100.00	690,284	491,599	491,342	Subsidiary
Uni-President Enterprises Corp.	Uni-President Vender Corp.	Taiwan	Retail and Wholesale of soft drinks and food	186,000	186,000	15,000,000	100.00	311,642	52,022	52,142	Subsidiary
Uni-President Enterprises Corp.	Tung Ho Development Corp.	Taiwan	Entertainment business	4,374,000	4,374,000	143,913,500	89.95	640,574	(98,620)	(88,705)	Subsidiary
Uni-President Enterprises Corp.	Presicarre Corp.	Taiwan	Hypermarket and supermarket	25,858,140	25,858,140	521,138,744	70.00	33,228,665	570,173	37,850	Subsidiary
Uni-President Enterprises Corp.	President International Development Corp.	Taiwan	Professional investments	10,431,029	10,431,029	917,734,230	69.37	10,945,080	607,364	424,398	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	914,737	199,773	128,951	Subsidiary
Uni-President Enterprises Corp.	Tung Lo Development Co., Ltd.	Taiwan	Entertainment business	2,455,257	2,455,257	98,884,799	61.80	911,336	(475)	(294)	Subsidiary
Uni-President Enterprises Corp.	President Tokyo Corp.	Taiwan	Car rental	389,977	389,977	29,986,824	51.00	429,874	117,490	59,917	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	731,453	381,584	193,129	Subsidiary

Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of December 31, 2024					
				Balance as at December 31, 2024	Balance as at December 31, 2023	Shares	Percentage of ownership	Book value	Net income (loss) of the investee	Investment Income (loss) recognized by the Company	Note
Uni-President Enterprises Corp.	Ton-Yi Industrial Corp.	Taiwan	Manufacturing of tinplate	\$ 9,061,326	\$ 9,061,326	719,357,425	45.55	\$ 9,431,367	\$ 1,532,756	\$ 692,493	Subsidiary
Uni-President Enterprises Corp.	President Chain Store Corp.	Taiwan	Operation of chain convenience stores	5,493,775	5,493,775	471,996,430	45.40	20,228,176	11,538,923	5,238,393	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	4,746,626	666,589	269,969	Subsidiary
Uni-President Enterprises Corp.	Uni-Wonder Corporation	Taiwan	Coffee chain merchandise	2,190,804	2,190,804	14,255,116	40.00	3,155,043	672,242	206,303	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	2,680,030	1,317,417	507,237	—
Uni-President Enterprises Corp.	ScinoPharm Taiwan Ltd.	Taiwan	Research, manufacturing and sales of materials for medicine	3,881,044	3,881,044	299,968,639	37.94	5,758,863	339,350	128,733	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	1,425,989	849,890	282,336	—
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	3,128,616	1,311,990	408,634	—
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	1,175,516	179,326	53,798	Subsidiary
Uni-President Enterprises Corp.	President Securities Corp.	Taiwan	Securities trading	2,141,370	2,141,370	417,516,621	28.68	10,085,396	4,373,054	1,254,144	—
Uni-President Enterprises Corp.	President Transnet Corp.	Taiwan	Transprotation of goods	200,000	200,000	29,570,400	20.00	680,283	1,165,754	232,994	Subsidiary
Uni-President Enterprises Corp.	Uni-President Cold-Chain Corp.	Taiwan	Low temperature distribution center	34,200	34,200	14,311,658	20.00	528,020	478,231	95,646	Subsidiary
Uni-President Enterprises Corp.	Grand Bills Finance Corp.	Taiwan	Securities trading	690,997	690,997	78,209,035	14.46	1,242,925	380,871	55,081	—
Uni-President Enterprises Corp.	Prince Housing & Development Corp.	Taiwan	Commissioned to build house, commercial buildings and other rental	1,047,234	1,047,234	162,743,264	10.03	2,584,491	312,997	32,851	—
Uni-President Enterprises Corp.	Uni-President Department Store Corp., etc.	Taiwan, etc.	Operation of department store, etc.	2,198,348	2,198,348	100,392,889	-	1,662,383	1,071,776	318,114	—

				Original investment amount		Holding status as of December 31, 2024					
Investor	Investee	Location	Main Businesses	Balance as at	Balance as at	Shares	Percentage	Book value	Net income	Investment	Note
				December 31, 2024	December 31, 2023		ownership		(loss) of the	Income (loss)	
									investee	recognized by	
Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	Cayman Islands	Professional investments	\$ 2,458,875	\$ 2,458,875	75,000,000	100.00	\$ 7,509,697	\$ 225,181	-	Subsidiary (Note 1)
Cayman President Holdings Ltd.	Uni-President Assets Holdings Ltd.	Tortola, British Virgin Islands	Professional investments	934,373	934,373	3	100.00	886,765	15,800	-	Subsidiary (Note 1)
Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	Tortola, British Virgin Islands	Professional investments	672,093	672,093	3	100.00	704,754	(62,805)	-	Subsidiary (Note 1)
Cayman President Holdings Ltd.	Yahoo! Taiwan Holdings Ltd.	Hong Kong	E-commerce services	819,625	-	91,232,400	80.00	500,518	(907,709)	-	Subsidiary (Note 1)
Cayman President Holdings Ltd.	Uni-President China Holdings Ltd.	Cayman Islands	Professional investments	20,443,891	20,443,891	3,044,508,000	70.49	42,419,806	8,250,139	-	Subsidiary (Note 1)
Cayman President Holdings Ltd.	Queen's Holdings (BVI) Ltd.	Tortola, British Virgin Islands	Professional investments	395,612	395,612	4,540	45.45	668,282	110,669	-	(Note 1)
Cayman President Holdings Ltd.	PPG Investments, Inc., etc.	Cayman Islands, etc.	Professional investments, etc.	169,898	156,784	2,000,454	-	88,188	61,556	-	(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	13,286,618	210,227	-	Subsidiary (Note 1)
Kai Yu Investment Co., Ltd.	Woongjin Foods Co., Ltd.	Korea	Manufacturing of food	474,840	433,670	5,735,812	8.73	634,738	259,918	-	Subsidiary (Note 1)
Kai Yu Investment Co., Ltd.	TTET Union Corp.	Taiwan	Soybean crushing and manufacture of vegetable oil	644,738	175,362	15,425,730	9.64	923,301	1,317,417	-	(Note 1)
Kai Yu Investment Co., Ltd.	President International Development Corp.	Taiwan	Professional investments	471,870	471,870	44,100,000	3.33	529,111	607,364	-	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	347,695	1,532,756	-	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	371,889	11,538,923	-	Subsidiary (Note 1)
Kai Yu Investment Co., Ltd.	ScinoPharm Taiwan Ltd., etc.	Taiwan, etc.	Research, manufacturing and sales of materials for medicine, etc.	209,415	209,377	21,658,007	-	460,871	3,061,263	-	Subsidiary (Note 1)
Kai Nan Investment Co., Ltd.	Kai Ya Food Co., Ltd.	Taiwan	Manufacturing of food	1,550,380	295,000	59,390,000	100.00	1,663,291	96,185	-	Subsidiary (Note 1)
Kai Nan Investment Co., Ltd.	President Securities Corp.	Taiwan	Securities trading	601,180	601,180	42,253,212	2.90	1,024,205	4,373,054	-	(Note 1)

				Original investment amount		Holding status as of December 31, 2024					
Investor	Investee	Location	Main Businesses	Balance as at	Balance as at	Shares	Percentage	Book value	Net income	Investment	Note
				December 31, 2024	December 31, 2023		of ownership		(loss) of the investee	Income (loss) recognized by the Company	
Kai Nan Investment Co., Ltd.	Woongjin Foods Co., Ltd., etc.	Korea, etc.	Manufacturing of food, etc.	\$ 464,815	\$ 464,815	15,921,061	-	\$ 416,448	\$ 599,268	-	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	528,020	478,231	-	Subsidiary (Note 1)
Nanlien International Corp.	Guan-Chan Enterprises Co., Ltd., etc.	Taiwan, etc.	Trading, etc.	1,455,718	1,365,026	95,652,040	-	1,858,573	1,203,814	-	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	9,439,815	295,881	-	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	644,286	2,671	-	Subsidiary (Note 1)
President International Development Corp.	Ton Yu Investment Inc.	Taiwan	Professional investments	750,000	750,000	45,460,000	100.00	559,771	9,858	-	Subsidiary (Note 1)
President International Development Corp.	President Fair Development Corp.	Taiwan	Shopping mall, department store and international trading	6,706,650	6,706,650	405,000,000	40.50	4,746,626	666,589	-	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	563,246	(475)	-	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	783,677	179,326	-	Subsidiary (Note 1) (Note 2)
President International Development Corp.	ScinoPharm Taiwan Ltd.	Taiwan	Research, manufacturing and sales of materials for medicine	246,334	246,334	28,673,421	3.63	449,625	339,350	-	Subsidiary (Note 1) (Note 3)
President International Development Corp.	Prince Housing & Development Corp.	Taiwan	Commissioned to build house, commercial buildings and other rental	663,339	663,339	54,478,000	3.36	721,928	312,997	-	(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	-	234,482	7,923	-	(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	18,600,289	1,161,466	-	Subsidiary (Note 1)
Ton-Yi Industrial Corp.	Tovecan Corp.	Vietnam	Production and sales of cans	43,740	43,740	-	51.00	45,420	(9,433)	-	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	30,493,767	1,749,378	-	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	2,646,726	465,577	-	Subsidiary (Note 1)

				Original investment amount		Holding status as of December 31, 2024					
Investor	Investee	Location	Main Businesses	Balance as at	Balance as at	Shares	Percentage	Book value	Net income	Investment	Note
				December 31, 2024	December 31, 2023		of ownership		(loss) of the investee	Income (loss) recognized by the Company	
President Chain Store Corp.	Wisdom Distribution Services Corp.	Taiwan	Publication, e-commerce distribution and warehouse	\$ 50,000	\$ 50,000	73,100,000	100.00	\$ 1,648,454	\$ 376,056	-	Subsidiary (Note 1)
President Chain Store Corp.	Icash Corporation	Taiwan	Operation of electronic tickets and electronic related business	900,000	700,000	70,000,000	100.00	510,207	(62,311)	-	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	668,858	96,224	-	Subsidiary (Note 1)
President Chain Store Corp.	Qware Systems & Services Corp.	Taiwan	Information services	332,482	332,482	24,382,921	86.76	445,066	144,561	-	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	579,832	124,884	-	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	830,241	171,567	-	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	728,633	144,873	-	Subsidiary (Note 1)
President Chain Store Corp.	President Transnet Corp.	Taiwan	Transprotation of goods	711,576	711,576	103,496,399	70.00	2,403,537	1,165,754	-	Subsidiary (Note 1)
President Chain Store Corp.	Uni-President Department Store Corp.	Taiwan	Operation of department store	840,000	840,000	27,999,999	70.00	673,906	209,220	-	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	4,738,417	672,242	-	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	1,596,385	478,231	-	Subsidiary (Note 1)
President Chain Store Corp.	Presicarre Corp.	Taiwan	Hypermarket and supermarket	12,554,991	12,554,991	223,343,556	30.00	9,994,908	570,173	-	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	783,677	179,326	-	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	2,399,345	666,589	-	Subsidiary (Note 1)
President Chain Store Corp.	President International Development Corp.	Taiwan	Professional investments	500,000	500,000	44,100,000	3.33	503,315	607,364	-	Subsidiary (Note 1)
President Chain Store Corp.	Books.com. Co., Ltd., etc.	Taiwan, etc.	Retail business without shop, etc.	4,398,834	3,998,834	161,728,577	-	1,315,936	388,364	-	(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	1,566,163	(48,306)	-	Subsidiary (Note 1)

				Original investment amount		Holding status as of December 31, 2024					
Investor	Investee	Location	Main Businesses	Balance as at	Balance as at	Shares	Percentage	Book value	Net income	Investment	Note
				December 31, 2024	December 31, 2023		of ownership		(loss) of the investee	Income (loss) recognized by the Company	
ScinoPharm Taiwan Ltd.	SPT International, Ltd.	Tortola, British Virgin Islands	General investments	\$ 3,614,585	\$ 3,614,585	118,524,644	100.00	\$ 1,555,856	\$ 33,488	-	Subsidiary (Note 1)
ScinoPharm Taiwan Ltd.	ScinoPharm Singapore Pte. Ltd.	Singapore	General investments	-	-	2	100.00	220	30	-	Subsidiary (Note 1)
Presicarre Corp.	Uni-President Wellbeing Life Corp.	Taiwan	Supermarket	3,980,902	3,980,902	10,000,000	100.00	2,520,444	(412,196)	-	Subsidiary (Note 1)
Presicarre Corp.	Chang Yang Development Co., Ltd.	Taiwan	Small retail space for rent	572,703	572,703	73,177,500	50.00	1,023,287	179,339	-	Subsidiary (Note 1)
Presicarre Corp.	Uni-Prosperty Insurance Broker Co., Ltd., etc.	Taiwan	Insurance broker, etc.	413,346	413,346	3,050,000	-	134	(3,886)	-	Subsidiary (Note 1)
Kai Yu (BVI) Investment Co., Ltd.	Uni-President (Korea) Co., Ltd.	Korea	Wholesale	27,687	27,687	198,000	100.00	13,471	(1,699)	-	Subsidiary (Note 1)
Kai Yu (BVI) Investment Co., Ltd.	Woongjin Foods Co., Ltd.	Korea	Manufacturing of food	6,835,020	6,835,020	45,160,523	68.74	5,305,483	259,918	-	Subsidiary (Note 1)
Kai Yu (BVI) Investment Co., Ltd.	Uni-President China Holdings Ltd.	Cayman Islands	Professional investments	2,379,804	2,282,763	83,400,000	1.93	2,285,998	8,250,139	-	Subsidiary (Note 1)
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Vietnam) Co., Ltd.	Vietnam	Manufacturing and sales of food, feed and flour	3,235,803	3,235,803	-	100.00	4,604,937	134,576	-	Subsidiary (Note 1)
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Philippines) Corp.	Philippines	Manufacturing and sales of food	1,393,915	1,393,915	60,000,000	100.00	925,701	38,702	-	Subsidiary (Note 1)
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Thailand) Ltd.	Thailand	Manufacturing and sales of food	929,835	929,835	183,000,000	100.00	934,491	53,278	-	Subsidiary (Note 1)
Uni-President Southeast Asia Holdings Ltd.	PT.Uni-President Indonesia, etc.	Indonesia, etc.	Importation and exportation business, etc.	23,512	20,233	740,200	-	6,472	(9,189)	-	Subsidiary (Note 1)
Uni-President China Holdings Ltd.	Uni-President Asia Holdings Ltd.	Cayman Islands	Professional investments	36,148,307	36,148,307	93,318,000,000	100.00	59,548,938	8,507,319	-	Subsidiary (Note 1)
Uni-President Asia Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	Hong Kong	Professional investments	41,820,242	41,820,242	5,143,435,600	100.00	60,321,874	8,505,158	-	Subsidiary (Note 1)
Uni-President Asia Holdings Ltd.	Champ Green Capital Ltd., etc.	Hong Kong, etc.	Professional investments, etc.	140,221	140,221	1,811,920	-	192,790	1,622	-	Subsidiary (Note 1)
President (B.V.I.) International Investment Holdings Ltd.	Uni-President China Holdings Ltd.	Cayman Islands	General investments, etc.	681,102	681,102	22,528,983	0.52	643,892	8,250,139	-	Subsidiary (Note 1)

				Original investment amount		Holding status as of December 31, 2024					
Investor	Investee	Location	Main Businesses	Balance as at	Balance as at	Shares	Percentage	Book value	Net income	Investment	Note
				December 31, 2024	December 31, 2023		of ownership		(loss) of the investee	Income (loss) recognized by the Company	
President (B.V.I.) International Investment Holdings Ltd.	President Life Sciences Cayman Co., Ltd., etc.	Cayman Islands, etc.	General investments, etc.	\$ 160,952	\$ 160,952	12,953,378	-	\$ 4,133	(\$ 512)	-	Subsidiary (Note 1)
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Ton Yi Holdings Ltd.	Cayman Islands	General investments	7,540,550	7,540,550	230,000,000	100.00	13,426,494	1,428,492	-	Subsidiary (Note 1)
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Jiangsu Ton Yi Holdings Ltd.	Cayman Islands	General investments	1,177,073	1,177,073	5,000	100.00	1,807,383	(45,979)	-	Subsidiary (Note 1)
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Fujian Ton Yi Holdings Ltd.	Cayman Islands	General investments	2,100,275	2,100,275	8,727	100.00	1,668,493	(218,457)	-	Subsidiary (Note 1)
Cayman Ton Yi Holdings Ltd.	Cayman Ton Yi (China) Holdings Ltd.	Cayman Islands	General investments	7,540,550	7,540,550	230,000,000	100.00	13,426,494	1,428,492	-	Subsidiary (Note 1)
President Chain Store (BVI) Holdings Ltd.	President Chain Store (Labuan) Holdings Ltd.	Malaysia	Professional investments	2,346,075	2,346,075	71,559,390	100.00	3,127,380	825,044	-	Subsidiary (Note 1)
President Chain Store (BVI) Holdings Ltd.	President Chain Store Hong Kong Holdings Ltd.	Hong Kong	Professional investments	6,003,160	5,106,490	161,953,354	100.00	3,558,483	(228,879)	-	Subsidiary (Note 1)
President Chain Store (Labuan) Holdings Ltd.	Philippine Seven Corp.	Philippines	Convenience stores	2,345,156	2,345,156	836,935,294	55.32	2,890,291	2,135,285	-	Subsidiary (Note 1)
Woongjin Foods Co., Ltd., etc.	Daeyoung Foods Co., Ltd., etc.	Korea, etc.	Manufacturing of food and soft drinks, etc.	5,766,750	5,570,381	194,125,331	-	4,528,754	4,458,250	-	(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 \$435,376, were pledged for loan.

(Note 3) In which, 20,000 thousand shares, equaling \$313,618, were pledged for loan.

(Note 4) In which, 30,000 thousand shares, equaling \$397,552, were pledged for loan.

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

Ending balances and book values are translated using the exchange rates as of report date as follows: USD:NTD 1:32.79, CNY:NTD 1:4.492, HKD:NTD 1:4.220, and KRW:NTD 1:0.02227.

Profit and loss are translated using the average exchange rates for the year ended December 31, 2024 as follows: USD:NTD 1:32.13, CNY:NTD 1:4.462, HKD:NTD 1:4.117, and KRW:NTD 1:0.02354.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Information on investments in Mainland China - Basic information

For the year ended December 31, 2024

Table 11

Expressed in thousands of NTD

Investee in Mainland China	Main Businesses	Paid-in capital	Investment Method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2024	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2024		Accumulated amount of remittance from Taiwan as of December 31, 2024	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 December 31, 2024	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2024		Note
					Remitted to Mainland China	Remitted back to Taiwan								
Uni-President Enterprises (China) Investment Corp.	Professional investments	\$ 36,514,949	(Note 1)	\$ -	\$ -	\$ -	\$ -	\$ 9,012,861	72.78	\$ 6,555,054	\$ 42,605,026	\$ 4,095,090		(Note 22)
Kunshan President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	3,147,360	(Note 2)	1,675,166	-	-	1,675,166	1,138,399	72.78	827,958	4,639,221	-		(Note 22)
Guangzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	2,458,875	(Note 2)	1,254,276	-	-	1,254,276	1,065,484	72.78	774,927	3,759,120	-		(Note 22)
Wuhan President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	1,953,986	(Note 2)	945,044	-	-	945,044	898,748	72.78	653,659	3,149,964	-		(Note 22)
Uni-President (Shanghai) Pearly Century Co., Ltd.	Leases	269,492	(Note 2)	-	-	-	-	111,263	72.78	80,922	1,829,206	-		(Note 22)
Chengdu President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	2,131,025	(Note 2)	1,335,777	-	-	1,335,777	214,601	72.78	156,080	2,411,254	-		(Note 22)
Hefei President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,967,100	(Note 2)	1,300,959	-	-	1,300,959	436,758	72.78	317,654	1,949,495	-		(Note 22)
Zhengzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,213,045	(Note 2)	602,342	-	-	602,342	653,856	72.78	475,550	2,031,055	-		(Note 22)
Nanchang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,442,540	(Note 2)	758,212	-	-	758,212	398,869	72.78	290,097	1,549,932	-		(Note 22)
Uni-President Enterprises (Shanghai) Co., Ltd.	Instant noodles, soft drinks, food	1,311,400	(Note 2)	284,255	-	-	284,255	(13,765)	72.78	(10,011)	1,149,561	-		(Note 22)
Henan President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,413,034	(Note 2)	763,226	-	-	763,226	519,734	72.78	378,003	1,427,450	-		(Note 22)
Xinjiang President Enterprises Food Co., Ltd.	Tomato products, instant noodles, soft drinks, food	1,229,438	(Note 2)	694,544	-	-	694,544	237,237	72.78	172,542	1,227,050	-		(Note 22)
Shaanxi President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,639,250	(Note 2)	848,192	-	-	848,192	150,270	72.78	109,291	1,138,169	-		(Note 22)
Hangzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	2,786,725	(Note 2)	411,804	-	-	411,804	84,419	72.78	61,398	1,920,418	-		(Note 22)
Kunming President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	983,550	(Note 2)	481,874	-	-	481,874	(83,349)	72.78	(60,619)	654,484	-		(Note 22)
Changsha President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	983,550	(Note 2)	402,830	-	-	402,830	529,792	72.78	385,318	1,348,565	-		(Note 22)
Jinan President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	983,550	(Note 2)	385,743	-	-	385,743	279,956	72.78	203,612	934,935	-		(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 year ended		Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2024	Amount remitted back to Taiwan for the year ended		Accumulated amount of remittance from Taiwan as of December 31, 2024	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 December 31, 2024	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2024	Note
				December 31, 2024			December 31, 2024								
				Taiwan to Mainland China as of January 1, 2024	Remitted to Mainland China		Remitted back to Taiwan	Taiwan as of December 31, 2024							
Chongqing President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	\$ 1,101,576	(Note 2)	\$ 202,387	\$ -	\$ -	\$ 202,387	\$ 363,429	72.78	\$ 264,322	\$ 1,087,283	\$ -	(Note 22)		
Uni-President Shanghai Managment Consulting Co., Ltd.	Enterprises Management Consulting	89,831	(Note 2)	-	-	-	-	743,350	72.78	540,638	1,158,724	-	(Note 22)		
Taizhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	983,550	(Note 2)	180,703	-	-	180,703	136,703	72.78	99,424	845,050	-	(Note 22)		
Nanning President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	983,550	(Note 2)	402,830	-	-	402,830	731,173	72.78	531,782	1,459,190	-	(Note 22)		
Jiangsu President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	983,550	(Note 2)	485,313	-	-	485,313	121,901	72.78	88,659	713,941	-	(Note 22)		
Fuzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	655,700	(Note 2)	240,937	-	-	240,937	546,361	72.78	397,368	1,205,512	-	(Note 22)		
Xuzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,081,905	(Note 2)	575,298	-	-	575,298	175,545	72.78	127,674	553,797	-	(Note 22)		
Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Instant noodles, soft drinks, food	2,622,800	(Note 2)	808,855	-	-	808,855	90,877	72.78	66,095	1,817,108	-	(Note 22)		
Shanxi President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	983,550	(Note 2)	381,317	-	-	381,317	(66,335)	72.78	(48,246)	(19,119)	-	(Note 22)		
Zhanjiang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	819,625	(Note 2)	372,713	-	-	372,713	95,796	72.78	69,673	651,296	-	(Note 22)		
President Enterprises (Inner Mongolia) Co., Ltd.	Instant noodles, soft drinks, food	983,550	(Note 2)	485,313	-	-	485,313	(56,232)	72.78	(40,897)	(17,606)	-	(Note 22)		
Shijiazhuang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,147,475	(Note 2)	381,687	-	-	381,687	69,090	72.78	50,249	689,535	-	(Note 22)		
Beijing President Enterprises Drinks Co., Ltd.	Instant noodles, soft drinks, food	1,734,327	(Note 2)	409,593	-	-	409,593	602,902	72.78	438,491	42,352	-	(Note 22)		
Akesu President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	655,700	(Note 2)	257,162	-	-	257,162	120,225	72.78	87,439	555,472	-	(Note 22)		
Guiyang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	983,550	(Note 2)	488,264	-	-	488,264	125,399	72.78	91,202	737,035	-	(Note 22)		
Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Manufacturing and sales of mineral water	808,475	(Note 2)	-	-	-	-	2,805	72.78	2,040	663,537	-	(Note 22)		
Yantai Tongli Beverage Industries Co., Ltd.	Soft drinks	449,153	(Note 2)	-	-	-	-	(973)	72.78	(708)	231,021	-	(Note 22)		
Hainan President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	721,270	(Note 2)	269,209	-	-	269,209	115,121	72.78	83,728	597,877	-	(Note 22)		
Ningxia President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	524,560	(Note 2)	161,771	-	-	161,771	18,890	72.78	13,739	345,774	-	(Note 22)		
Baiyin President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	655,700	(Note 2)	257,162	-	-	257,162	(65,331)	72.78	(47,516)	(265,036)	-	(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 year ended		Accumulated amount of remittance from Taiwan as of December 31, 2024	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 December 31, 2024	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2024		Note
					Remitted to Mainland China	Remitted back to Taiwan								
												December 31, 2024	December 31, 2024	
Shenyang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	\$ 1,308,122	(Note 2)	\$ 571,530	\$ -	\$ -	\$ 571,530	\$ 207,795	72.78	\$ 151,129	\$ 424,256	\$ -	(Note 22)	
Uni-President Enterprises (Hutubi) Tomato Products Technology Co., Ltd.	Tomato products	983,550	(Note 2)	485,313	-	-	485,313	135,961	72.78	98,884	519,675	-	(Note 22)	
Uni-President Enterprises (TianJin) Co., Ltd.	Instant noodles, soft drinks, food	721,270	(Note 2)	231,101	-	-	231,101	33,285	72.78	24,208	727,919	-	(Note 22)	
President Enterprises (Kunshan) Real Estate Development Co., Ltd.	Leases	269,492	(Note 2)	-	-	-	-	5,347	72.78	3,889	201,473	-	(Note 22)	
Changchun President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	655,700	(Note 2)	120,468	-	-	120,468	65,025	72.78	47,293	99,441	-	(Note 22)	
Champ Green (Shanghai) Consulting Co., Ltd.	Enterprises Management Consulting	4,918	(Note 3)	3,614	-	-	3,614	5,354	72.78	3,894	102,638	-	(Note 22)	
Bama President Mineral Water Co., Ltd.	Manufacturing and sales of mineral water	136,058	(Note 2)	-	-	-	- (	22,045)	72.78 (	16,034) (	54,471)	-	(Note 22)	
Wuxue Uni Mineral Water Co., Ltd.	Manufacturing and sales of mineral water	157,368	(Note 2)	28,912	-	-	28,912	15,804	72.78	11,494	78,744	-	(Note 22)	
President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Wholesale and retail	31,146	(Note 1)	22,889	-	-	22,889	15,856	72.78	11,532	97,553	-	(Note 22)	
Uni-President Enterprises (Kunshan) Food Technology Co., Ltd.	Design and research of food packaging products	39,342	(Note 2)	2,264	-	-	2,264	322	72.78	234	56,203	-	(Note 22)	
President (Shanghai) Trading Co., Ltd.	Wholesale and retail	281,951	(Note 2)	192,750	-	-	192,750	43,584	72.78	31,699	289,268	-	(Note 22)	
Uni-President (Chengdu) The Skillful Noodle Restaurant Dining Culture Co., Ltd.	Catering services	4,492	(Note 2)	-	-	-	- (	1)	72.78 (	1)	3,133	-	(Note 22)	
Harbin President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	957,322	(Note 2)	382,183	-	-	382,183 (	70,541)	72.78 (	51,304) (	475,816)	-	(Note 22)	
President (Kunshan) Trading Co., Ltd.	Wholesale and retail	327,850	(Note 2)	233,069	-	-	233,069	57,771	72.78	42,017 (	99,773)	-	(Note 22)	
Guilin Ziquan Beverage Industried Co., Ltd.	Instant noodles, soft drinks, food	624,882	(Note 2)	-	-	-	-	86,237	30.57	-	174,908	-	(Note 22)	
Yichang Ziquan Beverage Industries Co., Ltd.	Instant noodles, soft drinks, food	622,915	(Note 2)	80,886	-	-	80,886	40,864	25.47	-	133,746	-	(Note 22)	
Zhongshan President Enterprises Co., Ltd.	Manufacturing and sales of marine products, livestock, pet foods	636,029	(Note 5)	717,795	-	-	717,795 (	118,584)	100.00	21,951	965,418	1,886,710	(Note 22)	
Qingdao President Feed & Livestock Co., Ltd.	Manufacturing and sales of marine products, livestock, pet foods	491,775	(Note 5)	302,107	-	-	302,107 (	76,351)	100.00 (	76,351)	419,233	-	(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 year ended December 31, 2024					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 December 31, 2024	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2024		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 December 31, 2024				Net income (loss) of the investee			
Shanghai Songjiang President Enterprises Co., Ltd.	Storage service	\$ 622,915	(Note 5)	\$ 547,587	\$ -	\$ -	\$ 547,587	\$ 12,065	100.00	\$ 12,065	\$ 346,527	\$ -	(Note 22)		
Tianjin President Enterprises Food Co., Ltd.	Flour	440,170	(Note 5)	409,229	-	-	409,229	6,454	100.00	6,454	88,325	-	(Note 22)		
Changjiagang President Nisshin Food Co., Ltd.	Manufacturing and sales of fats, feed, flour	557,345	(Note 4)	415,228	-	-	415,228	108,292	70.00	75,804	613,709	753,289	(Note 22)		
President Kikkoman Zhenji Foods Co., Ltd.	Soy sauce and flavoring	1,347,458	(Note 4)	702,421	-	-	702,421	48,012	50.00	24,006	716,823	175,541	(Note 22)		
Zhangzhou President Biotech Co., Ltd	Manufacturing and sales of marine products, livestock, pet foods	853,390	(Note 6)	907,744	-	-	907,744	(75,652)	100.00	(75,652)	767,038	-	(Note 22)		
Ton Yi (China) Investment Co., Ltd.	General investments	7,540,550	(Note 7)	983,550	-	-	983,550	1,532,512	47.22	723,652	6,339,960	2,581,010	(Note 22)		
Taizhou Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM	983,550	(Note 8)	983,550	-	-	983,550	366,170	47.22	172,905	864,722	-	(Note 22)		
Zhangzhou Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM	983,550	(Note 8)	983,550	-	-	983,550	248,101	47.22	117,153	1,010,506	-	(Note 22)		
Kunshan Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM	983,550	(Note 8)	-	-	-	-	100,252	47.22	47,339	537,307	-	(Note 22)		
Sichuan Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM	983,550	(Note 8)	-	-	-	-	191,472	47.22	90,413	634,969	-	(Note 22)		
Huizhou Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM	983,550	(Note 8)	196,710	-	-	196,710	252,212	47.22	119,095	786,748	-	(Note 22)		
Chengdu Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM	983,550	(Note 8)	377,028	-	-	377,028	199,522	47.22	94,214	747,242	-	(Note 22)		
Beijing Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM	983,550	(Note 8)	-	-	-	-	8,069	47.22	3,810	504,753	-	(Note 22)		
Zhanjiang Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM	655,700	(Note 8)	-	-	-	-	142,634	47.22	67,352	469,257	-	(Note 22)		
Tian Jin Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM	655,700	(Note 8)	-	-	-	-	26,415	47.22	12,473	222,094	-	(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 year ended December 31, 2024		Accumulated amount of remittance from Taiwan as of December 31, 2024	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 December 31, 2024	Accumulated amount of investment	Note	
					Taiwan to Mainland China as of January 1, 2024	Remitted to Mainland China						Remitted back to Taiwan		income remitted back to Taiwan as of December 31, 2024
Wuxi Ton Yi Industrial Packing Co., Ltd.	Manufacturing and sales of plastic packaging and beverage OEM	\$ 885,195	(Note 9)	\$ 229,495	\$ -	\$ -	\$ 229,495	(\$ 32,309)	47.22	(\$ 14,468)	\$ 414,441	\$ -	(Note 22)	
Chengdu Ton Yi Industrial Packing Co., Ltd.	Sales of tin cans	245,888	(Note 9)	245,888	-	-	245,888	16,281	47.22	7,688	220,593	-	(Note 22)	
Changsha Ton Yi Industrial Co., Ltd.	Sales of tin cans	229,495	(Note 9)	-	-	-	-	11,768	47.22	5,557	167,568	-	(Note 22)	
Fujian Ton Yi Tinplate Co., Ltd.	Manufacturing and sales of tinplates	2,835,903	(Note 10)	1,748,981	-	-	1,748,981	(251,665)	40.99	(103,155)	787,862	-	(Note 22)	
Jiangsu Ton Yi Tinplate Co., Ltd.	Sales of tinplates	1,311,400	(Note 11)	909,784	-	-	909,784	(55,491)	39.13	(21,711)	853,446	-	(Note 22)	
Wuxi Tonyi Daiwa Industrial Co., Ltd.	Manufacturing and sales of new bottle can	1,311,400	(Note 12)	-	-	-	-	(72,551)	31.40	(22,782)	250,014	-	(Note 22)	
Zhejiang Uni-Champion Logistics Development Co., Ltd.	Logistics	179,661	(Note 13)	181,286	-	-	181,286	(47,261)	56.64	(26,769)	97,273	27,944	(Note 22)	
Shanghai President Logistic Co., Ltd.	Logistics	65,570	(Note 14)	65,570	-	-	65,570	(81,078)	45.80	(37,132)	282,329	-	(Note 22)	
President Chain Store (Taizhou) Ltd.	Logistics	269,492	(Note 14)	269,492	-	-	269,492	(12,333)	45.80	(5,648)	224,283	-	(Note 22)	
President Chain Store (Shanghai) Ltd.	Operations of chain stores	4,042,377	(Note 14)	3,144,071	898,306	-	4,042,377	(211,076)	45.80	(96,670)	381,235	-	(Note 22)	
President Chain Store (Zhejiang) Ltd.	Operations of chain stores	1,529,932	(Note 14)	943,221	586,711	-	1,529,932	(194,736)	45.80	(89,187)	163,616	-	(Note 22)	
Beauty Wonder (Zhejiang) Trading Co., Ltd.	Cosmeceutical retail	269,492	(Note 14)	269,492	-	-	269,492	(38,242)	45.80	(17,514)	7,597	-	(Note 22)	
Shan Dong President Yinzuo Commercial Ltd.	Supermarkets	265,840	(Note 14)	130,507	-	-	130,507	(73,570)	-	(18,532)	-	8,320	(Note 22)	
President Cosmed Chain Store (Shenzhen) Co, Ltd.	Merchandise wholesale and retail	449,153	(Note 15)	308,746	-	-	308,746	5,958	45.80	2,849	40,506	-	(Note 22)	
President (Sanghai) Health Product Trading Company Ltd.	Wholesale of medicines and medical appliances	400,452	(Note 16)	400,452	-	-	400,452	(23,845)	33.77	(8,053)	34,999	61,193	(Note 22)	
President Logistics Shangdong Co., Ltd.	Logistics	224,577	(Note 17)	224,577	-	-	224,577	(22,709)	45.80	(10,401)	100,443	-	(Note 22)	
Uni-Capital Marketing Consultant Corp.	Management consultanting	13,475	(Note 20)	13,475	-	-	13,475	(708)	45.80	(324)	5,485	-	(Note 22) (Note 25)	
SciAnda (Changshu) Pharmaceuticals, Ltd.	Manufacturing of API and intermediates and consultation service of biotechnology research and development	3,819,453	(Note 18)	3,810,418	-	-	3,810,418	31,812	46.54	14,805	748,515	-	(Note 22)	
SciAnda Shanghai Biochemical Technology, Ltd.	Agency and sales of API and intermediates, etc.	39,342	(Note 18)	39,342	-	-	39,342	1,539	46.54	716	9,847	-	(Note 22)	
Tait Marketing & Distribution (Shanghai) Co., Ltd.	Sales of food and soft drinks, etc.	9,836	(Note 19)	9,836	-	-	9,836	1,114	65.40	388	405	-	(Note 22)	
China F&B Venture Investments, etc.	Manufacturing and sales, etc.	5,155,877	(Note 21)	322,048	-	-	322,048	1,529,304	-	357,352	3,193,283	-	(Note 22)	

Company name	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2024	Investment amount approved by the Investment Commission of the Ministry of Economic Affairs (MOEA)	Ceiling on investments in Mainland China imposed by the Investment Commission of MOEA (Note 24)
Uni-President Enterprises Corp.	\$ 26,188,656	\$ 39,250,725	\$ 125,711,156
Ton-Yi Industrial Corp.	6,658,536	13,326,683	13,026,896
President Chain Store Corp.	5,053,415	12,537,219	31,212,395
ScinoPharm Taiwan, Ltd.	3,889,891	3,889,891	6,315,482
Tait Marketing & Distribution Co., Ltd.	167,728	171,007	741,544
Kai Yu Investment Co., Ltd.	1,109,766	1,172,896	8,840,393
President Packaging Industrial Corp.	121,305	121,305	871,507
President Pharmaceutical Corp.	400,452	400,452	463,657
Uni-President Cold-Chain Corp.	97,287	97,287	1,584,061
Ren-Hui Investment Corp.	56,498	56,498	80,000
Capital Marketing Consultant Corp.	13,475	13,475	80,000
Nanlien International Corp.	20,425	20,425	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) The percentage of ownership held by the Company is the comprehensive percentage of ownership held by the Group.

(Note 24) The ceiling amount is 60% of consolidated net worth or net worth (higher).

(Note 25) The company was renamed in March (Formerly named as Uni-Capital Marketing Consultant Corp.).

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

Ending investment balance are translated using the exchange rate as of report date as follows: USD: NTD 1:32.79; CNY: NTD 1:4.492.

Investment gains or losses are translated using the average rates for the year ended December 31, 2024 as follows: USD: NTD 1:32.13; CNY: NTD 1:4.462.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Major shareholders information

December 31, 2024

Table 12

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

(Note) The major shareholders information was derived from the data that the Company issued common shares (including treasury shares) and preference shares in dematerialised form which were registered and held by the shareholders above 5% on the last operating date of each quarter and was calculated by Taiwan Depository & Clearing Corporation.
The share capital on the financial statements may differ from the actual number of shares issued in dematerialised form because of a different calculation basis.