

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

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

SEPTEMBER 30, 2025 AND 2024

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

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
SEPTEMBER 30, 2025 AND 2024 CONSOLIDATED FINANCIAL STATEMENTS
AND INDEPENDENT AUDITORS' REVIEW REPORT
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INDEPENDENT AUDITORS' REVIEW REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of UNI-PRESIDENT ENTERPRISES CORP.

Introduction

We have reviewed the accompanying consolidated balance sheets of Uni-President Enterprises Corp. and its subsidiaries as of September 30, 2025 and 2024, and the related consolidated statements of comprehensive income for the three-month and nine-month periods then ended, as well as the consolidated statements of changes in equity and of cash flows for the nine-month periods then ended, and notes to the consolidated financial statements, including a summary of material accounting policies. Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" that came into effect as endorsed by the Financial Supervisory Commission. Our responsibility is to express a conclusion on these consolidated financial statements based on our reviews.

Scope of Review

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

Basis for Qualified Conclusion

The financial statements of certain non-significant subsidiaries and investments accounted for under equity method were consolidated based on their unreviewed financial statements as of and for the three-month and nine-month periods ended September, 2025 and 2024. Total assets of these subsidiaries, including the balance of certain investments accounted for under equity method, amounted to NT\$179,531,006 thousand and NT\$173,089,141 thousand, representing 25.04% and 24.56% of the related consolidated totals, and total liabilities amounted to NT\$90,526,801 thousand and NT\$84,255,425 thousand, representing 17.47 % and 16.74% of the related consolidated totals, as of September 30, 2025 and 2024, respectively. Total comprehensive income of these subsidiaries including share of profit of associates and joint ventures accounted for under equity method amounted to NT\$3,074,764 thousand, NT\$2,884,040 thousand, NT\$3,923,926 thousand and NT\$7,357,499 thousand, representing 19.64 %, 30.02%, 21.93% and 22.45% of the consolidated totals for the three-month and nine-month periods ended September 30, 2025 and 2024, respectively.

Qualified Conclusion

Based on our reviews, except for the effect of such adjustments, if any, as might have been determined to be necessary had the financial statements of certain non-significant subsidiaries and investee companies been reviewed by independent auditors as described in the preceding paragraph, that we might have become aware of had it not been for the situation described above, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of Uni-President Enterprises Corp. and its subsidiaries as of September 30, 2025 and 2024, and of its consolidated financial performance for the three-month and nine-month periods then ended and its consolidated

cash flows for the nine-month periods then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, “Interim Financial Reporting” that came into effect as endorsed by the Financial Supervisory Commission of the Republic of China.

Independent Accountants

Tien, Chung-Yu

Wu, Chien-Chih

PricewaterhouseCoopers, Taiwan

Republic of China

November 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			September 30, 2025		December 31, 2024		September 30, 2024	
			AMOUNT	%	AMOUNT	%	AMOUNT	%
Current assets								
1100	Cash and cash equivalents	6(1)	\$ 100,042,859	14	\$ 100,442,408	14	\$ 102,241,983	15
1110	Financial assets at fair value	6(2)						
	through profit or loss - current		9,456,685	1	12,798,677	2	15,666,037	2
1136	Financial assets at amortized	6(3)						
	cost - current		20,642,216	3	21,290,662	3	22,795,525	3
1140	Current contract assets	6(25)	77,480	-	29,397	-	-	-
1150	Notes receivable, net	6(4), 8 and 12	1,432,276	-	1,724,141	-	1,706,272	-
1160	Notes receivable - related	7						
	parties		597	-	399	-	399	-
1170	Accounts receivable, net	6(4) and 12	22,450,060	3	19,973,534	3	21,178,618	3
1180	Accounts receivable - related	7						
	parties		790,767	-	715,528	-	772,508	-
1200	Other receivables	6(5) and 12	9,316,933	1	8,329,294	1	9,531,461	1
1220	Current income tax assets	6(32)	392,650	-	236,640	-	133,015	-
130X	Inventories	6(6)	55,260,920	8	61,256,450	8	54,644,551	8
1410	Prepayments		6,129,640	1	5,969,123	1	6,011,617	1
1470	Other current assets	6(1) and 8	5,075,162	1	4,508,924	1	4,764,766	1
11XX	Total current assets		231,068,245	32	237,275,177	33	239,446,752	34
Non-current assets								
1510	Financial assets at fair value	6(2) and 7						
	through profit or loss - non-							
	current		7,385,627	1	7,441,462	1	7,097,558	1
1517	Financial assets at fair value	6(7) and 8						
	through other comprehensive							
	income - non-current		5,741,415	1	4,299,033	1	4,985,124	1
1535	Financial assets at amortized	6(3)						
	cost - non-current		26,266,930	4	25,071,418	4	23,621,162	3
1550	Investments accounted for	6(8), 7 and 8						
	under equity method		32,740,075	5	30,244,918	4	29,426,465	4
1600	Property, plant and equipment	6(9)(14), 7 and 8	196,369,927	27	185,374,042	26	175,038,298	25
1755	Right-of-use assets	6(10) and 7	130,697,369	18	131,265,449	18	129,327,865	18
1760	Investment property, net	6(12)(14) and 8	17,888,143	3	18,811,898	3	18,968,184	3
1780	Intangible assets	6(13)(14) and 7	45,954,996	6	46,772,103	7	47,532,328	7
1840	Deferred income tax assets	6(32)	7,807,756	1	8,055,058	1	7,990,532	1
1915	Prepayments for equipment	7	2,359,377	-	2,782,581	-	3,033,230	-
1920	Guarantee deposits paid	8	5,629,319	1	5,611,279	1	5,627,751	1
1990	Other non-current assets	6(1)(9)(20), 7						
	and 8		7,205,998	1	6,946,728	1	12,803,589	2
15XX	Total non-current assets		486,046,932	68	472,675,969	67	465,452,086	66
1XXX	Total assets		\$ 717,115,177	100	\$ 709,951,146	100	\$ 704,898,838	100

(Continued)

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

Liabilities and Equity		Notes	September 30, 2025		December 31, 2024		September 30, 2024	
			AMOUNT	%	AMOUNT	%	AMOUNT	%
Current liabilities								
2100	Short-term borrowings	6(15) and 8	\$ 35,022,346	5	\$ 31,620,607	4	\$ 39,661,281	6
2110	Short-term notes and bills payable	6(16) and 8	31,278,199	4	6,918,797	1	21,506,695	3
2120	Financial liabilities at fair value through profit or loss - current	6(2)	2,712	-	1,225	-	5,282	-
2130	Contract liabilities - current	6(25)	19,173,720	3	28,078,316	4	17,880,714	2
2150	Notes payable		1,194,205	-	1,106,444	-	1,197,593	-
2160	Notes payable - related parties	7	18,347	-	30,007	-	29,860	-
2170	Accounts payable		61,451,455	8	63,546,963	9	63,401,238	9
2180	Accounts payable - related parties	7	1,154,517	-	996,413	-	1,279,034	-
2200	Other payables	6(17)	76,786,349	11	70,632,409	10	72,130,221	10
2230	Current income tax liabilities	6(32)	5,183,023	1	5,526,746	1	4,790,966	1
2280	Lease liabilities - current	7	18,583,089	3	18,702,450	3	18,054,006	3
2310	Advance receipts		849,736	-	770,996	-	837,036	-
2320	Long-term liabilities, current portion	6(18)(19) and 8	11,424,244	2	10,293,747	1	8,388,205	1
2399	Other current liabilities		2,871,043	-	4,573,607	1	4,552,444	1
21XX	Total current liabilities		264,992,985	37	242,798,727	34	253,714,575	36
Non-current liabilities								
2527	Contract liabilities - non-current	6(25)	753,170	-	768,987	-	691,875	-
2530	Corporate bonds payable	6(18)	56,500,000	8	55,250,000	8	54,875,000	8
2540	Long-term borrowings	6(19) and 8	45,077,362	6	53,334,731	8	45,257,755	6
2570	Deferred income tax liabilities	6(32)	29,351,131	4	29,145,707	4	29,840,229	4
2580	Lease liabilities - non-current	7	107,408,882	15	105,112,713	15	104,588,473	15
2640	Net defined benefit liabilities - non-current	6(20)	3,233,999	1	3,388,002	-	4,285,875	1
2645	Guarantee deposits received		8,146,822	1	8,072,769	1	7,899,850	1
2670	Other non-current liabilities		2,673,880	-	2,560,916	-	2,292,356	-
25XX	Total non-current liabilities		253,145,246	35	257,633,825	36	249,731,413	35
2XXX	Total liabilities		518,138,231	72	500,432,552	70	503,445,988	71
Equity attributable to owners of parent								
Share capital								
3110	Common stock	6(21)	56,820,154	8	56,820,154	8	56,820,154	8
Capital reserves								
3200	Capital surplus	6(22)(34)	2,776,921	-	2,804,549	-	2,795,631	-
Retained earnings								
3310	Legal reserve	6(7)(23)	34,336,140	5	32,135,603	5	32,135,603	5
3320	Special reserve		4,001,356	1	5,894,436	1	5,894,581	1
3350	Unappropriated retained earnings		37,493,961	5	38,005,136	5	33,690,899	5
Other equity interest								
3400	Other equity interest	6(24)	(7,745,949)	(1)	(459,527)	-	(1,488,772)	-
31XX	Equity attributable to owners of the parent		127,682,583	18	135,200,351	19	129,848,096	19
36XX	Non-controlling interest	4(3) and 6(34)	71,294,363	10	74,318,243	11	71,604,754	10
3XXX	Total equity		198,976,946	28	209,518,594	30	201,452,850	29
Contingent Liabilities and Commitments								
3X2X	Total liabilities and equity	6(10), 7 and 9	\$ 717,115,177	100	\$ 709,951,146	100	\$ 704,898,838	100

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

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

Items			Three months ended September 30				Nine months ended September 30			
			2025		2024		2025		2024	
			AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
4000	Operating revenue	6(11)(12)(25) and 7	\$ 176,326,132	100	\$ 178,921,762	100	\$ 515,163,655	100	\$ 499,797,980	100
5000	Operating costs	6(6)(10)(13)(20)(30)(31) and 7	(117,244,052)	(66)	(119,886,713)	(67)	(342,625,009)	(66)	(334,562,680)	(67)
5900	Net operating margin		59,082,080	34	59,035,049	33	172,538,646	34	165,235,300	33
	Operating expenses	6(10)(12)(13)(20)(30)(31), 7 and 12								
6100	Selling expenses		(40,801,106)	(23)	(40,892,481)	(23)	(118,403,254)	(23)	(114,694,037)	(23)
6200	General and administrative expenses		(7,533,525)	(5)	(6,922,754)	(4)	(22,515,970)	(5)	(20,931,595)	(4)
6300	Research and development expenses		(301,280)	-	(306,032)	-	(826,615)	-	(792,847)	-
6450	Expected credit gains (losses)		30,624	-	42,406	-	(6,209)	-	(30,301)	-
6000	Total operating expenses		(48,605,287)	(28)	(48,078,861)	(27)	(141,752,048)	(28)	(136,448,780)	(27)
6900	Operating profit		10,476,793	6	10,956,188	6	30,786,598	6	28,786,520	6
	Non-operating income and expenses									
7100	Interest income	6(3)(7)(26) and 7	1,007,063	-	1,232,993	1	3,263,731	1	3,578,019	1
7010	Other income	6(7)(11)(12)(27)	1,294,050	1	1,249,588	1	4,332,933	1	4,097,586	1
7020	Other gains and losses	6(2)(7)(10)(14)(28) and 12	(130,634)	-	(262,271)	-	(1,011,966)	-	(468,917)	-
7050	Finance costs	6(9)(10)(29)	(1,228,373)	(1)	(1,069,540)	(1)	(3,587,846)	(1)	(3,119,041)	(1)
7060	Share of profit of associates and joint ventures accounted for using equity method	6(8)	1,099,072	1	630,177	-	2,010,702	-	2,600,975	-
7000	Total non-operating income and expenses		2,041,178	1	1,780,947	1	5,007,554	1	6,688,622	1
7900	Profit before income tax		12,517,971	7	12,737,135	7	35,794,152	7	35,475,142	7
7950	Income tax expense	6(32)	(3,301,760)	(2)	(3,356,253)	(2)	(9,539,974)	(2)	(8,511,800)	(1)
8200	Profit for the period		\$ 9,216,211	5	\$ 9,380,882	5	\$ 26,254,178	5	\$ 26,963,342	6

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

Items	Notes	Three months ended September 30				Nine months ended September 30			
		2025		2024		2025		2024	
		AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
Other comprehensive income (loss)									
Components of other comprehensive income (loss) that will not be reclassified to profit or loss									
8316 Unrealized gain (loss) on valuation of investments in equity instruments measured at fair value through other comprehensive income	6(7)	\$ 736,531	1	(\$ 29,708)	-	\$ 423,987	-	\$ 242,314	-
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		49,884	-	(32,708)	-	136,376	-	149,787	-
8349 Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(32)	(5,451)	-	(20,378)	-	(1,934)	-	(3,680)	-
Components of other comprehensive income (loss) that will be reclassified to profit or loss									
8361 Financial statements translation differences of foreign operations		5,561,371	3	170,034	-	(9,000,067)	(2)	5,310,991	1
8367 Unrealized gain on valuation of investments in debt instruments measured at fair value through other comprehensive income, net	6(7)	-	-	27,301	-	-	-	46,853	-
8370 Share of other comprehensive income of associates and joint ventures accounted for under equity method - will be reclassified to profit or loss		100,506	-	112,928	-	76,394	-	55,993	-
8300 Total other comprehensive income (loss) for the period		<u>\$ 6,442,841</u>	<u>4</u>	<u>\$ 227,469</u>	<u>-</u>	<u>(\$ 8,365,244)</u>	<u>(2)</u>	<u>\$ 5,802,258</u>	<u>1</u>
8500 Total comprehensive income for the period		<u>\$ 15,659,052</u>	<u>9</u>	<u>\$ 9,608,351</u>	<u>5</u>	<u>\$ 17,888,934</u>	<u>3</u>	<u>\$ 32,765,600</u>	<u>7</u>
Profit attributable to:									
8610 Owners of the parent		\$ 5,994,892	3	\$ 6,088,935	3	\$ 16,664,597	3	\$ 17,531,974	4
8620 Non-controlling interest		3,221,319	2	3,291,947	2	9,589,581	2	9,431,368	2
Net income		<u>\$ 9,216,211</u>	<u>5</u>	<u>\$ 9,380,882</u>	<u>5</u>	<u>\$ 26,254,178</u>	<u>5</u>	<u>\$ 26,963,342</u>	<u>6</u>
Comprehensive income attributable to:									
8710 Owners of the parent		\$ 10,943,311	6	\$ 5,755,020	3	\$ 9,555,906	1	\$ 21,991,513	5
8720 Non-controlling interest		4,715,741	3	3,853,331	2	8,333,028	2	10,774,087	2
Total comprehensive income for the period		<u>\$ 15,659,052</u>	<u>9</u>	<u>\$ 9,608,351</u>	<u>5</u>	<u>\$ 17,888,934</u>	<u>3</u>	<u>\$ 32,765,600</u>	<u>7</u>
Earnings per share (in dollars)	6(33)								
9750 Basic		<u>\$ 1.06</u>		<u>\$ 1.07</u>		<u>\$ 2.93</u>		<u>\$ 3.09</u>	
9850 Diluted		<u>\$ 1.05</u>		<u>\$ 1.07</u>		<u>\$ 2.92</u>		<u>\$ 3.07</u>	

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

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

Notes	Equity attributable to owners of the parent									
	Retained Earnings					Other Equity Interest				
	Share capital - common stock	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	Total	Non-controlling interest	Total equity
For the nine-month period ended September 30, 2024										
Balance at January 1, 2024	\$ 56,820,154	\$ 2,780,734	\$ 30,273,199	\$ 4,303,775	\$ 36,499,456	(\$ 6,538,783)	\$ 749,197	\$ 124,887,732	\$ 70,326,596	\$ 195,214,328
Consolidated net income	-	-	-	-	17,531,974	-	-	17,531,974	9,431,368	26,963,342
Other comprehensive income	6(24)	-	-	-	-	4,138,865	320,674	4,459,539	1,342,719	5,802,258
Total comprehensive income	-	-	-	-	17,531,974	4,138,865	320,674	21,991,513	10,774,087	32,765,600
Distribution of 2023 net income:										
Legal reserve	-	-	1,862,404	-	(1,862,404)	-	-	-	-	-
Special reserve	6(23)	-	-	1,591,241	(1,591,241)	-	-	-	-	-
Cash dividends	6(23)	-	-	-	(17,046,046)	-	-	(17,046,046)	-	(17,046,046)
Adjustment for change in capital reserve of investee companies	6(22)	-	12,552	-	-	-	-	12,552	-	12,552
Difference between the acquisition or disposal price and carrying amounts of subsidiaries	6(22)(34)	-	6,787	-	-	-	-	6,787	(141,828)	(135,041)
Payments of unpaid cash dividends from previous year transferred to capital reserve	6(22)	-	(4,442)	-	-	-	-	(4,442)	-	(4,442)
Reversal of special reserve	6(23)	-	-	(435)	435	-	-	-	-	-
Disposal of financial assets at fair value through other comprehensive income - equity instrument	6(7)	-	-	-	158,725	-	(158,725)	-	-	-
Effect of combination entity changes	6(35)(36)	-	-	-	-	-	-	-	659,549	659,549
Change in non-controlling interest	-	-	-	-	-	-	-	-	(10,013,650)	(10,013,650)
Balance at September 30, 2024	<u>\$ 56,820,154</u>	<u>\$ 2,795,631</u>	<u>\$ 32,135,603</u>	<u>\$ 5,894,581</u>	<u>\$ 33,690,899</u>	<u>(\$ 2,399,918)</u>	<u>\$ 911,146</u>	<u>\$ 129,848,096</u>	<u>\$ 71,604,754</u>	<u>\$ 201,452,850</u>
For the nine-month period ended September 30, 2025										
Balance at January 1, 2025	\$ 56,820,154	\$ 2,804,549	\$ 32,135,603	\$ 5,894,436	\$ 38,005,136	(\$ 1,356,150)	\$ 896,623	\$ 135,200,351	\$ 74,318,243	\$ 209,518,594
Consolidated net income	-	-	-	-	16,664,597	-	-	16,664,597	9,589,581	26,254,178
Other comprehensive income (loss)	6(24)	-	-	-	-	(7,422,287)	313,596	(7,108,691)	(1,256,553)	(8,365,244)
Total comprehensive income (loss)	-	-	-	-	16,664,597	(7,422,287)	313,596	9,555,906	8,333,028	17,888,934
Distribution of 2024 net income :										
Legal reserve	-	-	2,200,537	-	(2,200,537)	-	-	-	-	-
Reversal of special reserve	6(23)	-	-	(1,892,645)	1,892,645	-	-	-	-	-
Cash dividends	6(23)	-	-	-	(17,046,046)	-	-	(17,046,046)	-	(17,046,046)
Adjustment for change in capital reserve of investee companies	6(22)	-	13,701	-	-	-	-	13,701	-	13,701
Adjustment for investment under equity method not subscribed in proportion to shareholding	6(22)	-	(687)	-	2,877	-	(2,877)	(687)	-	(687)
Difference between the acquisition or disposal price and carrying amounts of subsidiaries	6(22)(34)	-	(40,071)	-	-	-	-	(40,071)	(332,347)	(372,418)
Payments of unpaid cash dividends from previous year transferred to capital reserve	6(22)	-	(571)	-	-	-	-	(571)	-	(571)
Reversal of special reserve	6(23)	-	-	(435)	435	-	-	-	-	-
Disposal of financial assets at fair value through other comprehensive income - equity instrument	6(7)	-	-	-	174,854	-	(174,854)	-	-	-
Change in non-controlling interest	-	-	-	-	-	-	-	-	(11,024,561)	(11,024,561)
Balance at September 30, 2025	<u>\$ 56,820,154</u>	<u>\$ 2,776,921</u>	<u>\$ 34,336,140</u>	<u>\$ 4,001,356</u>	<u>\$ 37,493,961</u>	<u>(\$ 8,778,437)</u>	<u>\$ 1,032,488</u>	<u>\$ 127,682,583</u>	<u>\$ 71,294,363</u>	<u>\$ 198,976,946</u>

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

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

		For the nine-month periods ended September 30,				
		Notes		2025		2024
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>						
Profit before tax			\$	35,794,152	\$	35,475,142
Adjustments						
Adjustments to reconcile profit (loss)						
Gain on financial assets and liabilities at fair value through profit and loss	6(2)(28)	(		300,482 )	(	559,141)
Expected credit losses	12			6,209		30,301
Provision (reversal of allowance) for inventory market price	6(6)			91,814	(	17,002)
Loss on disposal of financial assets at fair value through other comprehensive income - debt instrument	6(7)(28)			-		40,388
Share of profit of associates and joint ventures accounted for under equity method	6(8)	(		2,010,702 )	(	2,600,975)
Gain on disposal of investments	6(28)			-	(	373,065)
Gain recognized in bargain purchase transaction	6(27)(36)			-	(	44,619)
Depreciation on property, plant and equipment	6(9)			16,898,590		16,108,718
Loss on disposal of property, plant and equipment	6(28)			91,958		34,119
Depreciation on right-of-use assets	6(10)			14,467,575		14,571,506
Gain from lease modification	6(10)(28)	(		106,406 )	(	118,228)
Depreciation on investment property	6(12)			197,467		288,103
Gain on disposal of investment property	6(28)	(		3,742 )	(	1,837)
Loss on disposal of intangible assets	6(28)			491		111
Amortization	6(13)(30)			1,167,451		1,111,033
Impairment loss (gain on reversal of loss) on non-financial assets	6(14)(28)			289	(	44)
Interest income	6(26)	(		3,263,731 )	(	3,578,019)
Dividend income	6(27)	(		323,406 )	(	234,259)
Finance costs	6(29)			3,587,846		3,119,041
Changes in operating assets and liabilities						
Changes in operating assets						
Financial assets at fair value through profit or loss				2,789,451	(	5,483,448)
Contract assets - current		(		48,083)		-
Notes receivable				296,958	(	305,405)
Notes receivable - related parties		(		198 )	(	4)
Accounts receivable		(		2,476,816 )	(	2,522,291)
Accounts receivable - related parties		(		75,239)		55,227
Other receivables		(		1,491,824 )	(	1,796,789)
Inventories				5,929,300		3,484,132
Prepayments		(		160,517)		249,090
Other current assets		(		121,622 )	(	832,251)
Changes in operating liabilities						
Contract liabilities - current		(		10,434,278 )	(	4,190,106)
Notes payable				87,761	(	884,142)
Notes payable - related parties		(		11,660 )	(	31,019)
Accounts payable		(		2,095,508)		3,649,624
Accounts payable - related parties				158,104		286,718
Other payables				7,141,100		9,374,590
Advance receipts				78,740		354,762
Other current liabilities		(		172,882 )	(	46,142)
Contract liabilities - non-current		(		15,817)		14,353
Net defined benefit liabilities - non-current		(		154,003 )	(	297,686)
Cash inflow generated from operations				65,518,340		64,330,486
Interest received				3,737,845		2,721,957
Dividends received	6(35)			2,322,172		2,228,555
Interest paid		(		3,585,230 )	(	3,134,611)
Income tax paid		(		9,588,915 )	(	8,796,531)
Net cash flows from operating activities				58,404,212		57,349,856

(Continued)

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

		For the nine-month periods ended September 30,	
	Notes	2025	2024
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at amortized cost - current		(\$ 19,832,590)	(\$ 11,951,836)
Repayment of principal at maturity from financial assets at amortized cost - current		28,383,657	18,955,335
Decrease (increase) in other receivables - related parties		24,298	(5,752)
Increase in other current assets		(444,616)	(366,981)
Acquisition of financial assets at fair value through other comprehensive income - non-current		(1,817,328)	(70,430)
Proceeds from disposal of financial assets at fair value through other comprehensive income - non-current	6(7)	766,187	605,945
Acquisition of financial assets at amortized cost - non-current		(11,505,306)	(10,411,812)
Acquisition of investments accounted for under equity method	6(8)	(2,467,765)	(469,376)
Cash paid for acquisition of property, plant and equipment	6(35)	(21,322,790)	(21,810,980)
Interest paid for acquisition of property, plant and equipment	6(35)	(114,547)	(9,445)
Cash received from disposal of property, plant and equipment	6(35)	232,748	459,395
Proceeds from disposal of right-of-use assets		-	9,454
Acquisition of investment property	6(35)	(92,664)	(25,280)
Proceeds from disposal of investment property		11,060	17,932
Increase in intangible assets	6(13)	(484,532)	(334,160)
Proceeds from disposal of intangible assets		7	-
Cash paid for prepayments for equipment	6(35)	(3,070,479)	(3,326,564)
Interest paid for prepayments for equipment	6(35)	(14,449)	-
Increase in guarantee deposits paid		(18,040)	(232,967)
Increase in prepayment for property and plant	6(9)	(4,294,473)	(5,100,000)
Increase in other non-current assets		(293,112)	(868,028)
Net cash flows from disposal of subsidiary	6(35)	-	88,804
Cash paid for business combination	6(36)	-	813,589
Net cash flows used in investing activities		(36,354,734)	(34,033,157)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase in short-term borrowings	6(37)	3,401,739	5,024,508
Increase in short-term notes and bills payable	6(37)	24,359,402	10,213,511
Increase in corporate bonds payable	6(18)(37)	9,200,000	5,450,000
Decrease in corporate bonds payable	6(37)	(6,700,000)	(6,900,000)
Increase in long-term borrowings	6(37)	120,770,712	108,495,772
Decrease in long-term borrowings	6(37)	(129,125,700)	(105,262,407)
Payments of lease liabilities	6(37)	(13,574,857)	(14,046,983)
Increase in guarantee deposit received	6(37)	74,053	479,489
Increase in other non-current liabilities		8,448	846,287
Payments of unpaid cash dividends from previous year transferred to capital reserve	6(22)	(571)	(4,442)
Payment of cash dividends	6(23)	(17,046,046)	(17,046,046)
Cash paid for transaction with non-controlling interests	6(34)	(372,418)	(135,041)
Change in non-controlling interests		(11,024,561)	(10,013,650)
Net cash flows used in financing activities		(20,029,799)	(22,899,002)
Effect of foreign exchange rate changes on cash and cash equivalents		(2,419,228)	968,440
Net (decrease) increase in cash and cash equivalents		(399,549)	1,386,137
Cash and cash equivalents at beginning of period	6(1)	100,442,408	100,855,846
Cash and cash equivalents at end of period	6(1)	\$ 100,042,859	\$ 102,241,983

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

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

1. HISTORY AND ORGANIZATION

- (1) Uni-President Enterprises Corp. (the “Company”) was incorporated as a company limited by shares under the provisions of the Company Law of the Republic of China (R.O.C.) in August 1967. The Company is primarily engaged in the manufacture, processing and sales of various soft drinks, food, animal feeds and flour. For more information regarding the manufacturing and trading activities the Company and its subsidiaries (the “Group”) are engaged in, refer to Note 4(3), ‘Basis of consolidation’.
- (2) The common shares of the Company have been listed on the Taiwan Stock Exchange since December 1987.

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

These consolidated financial statements were authorized for issuance by the Board of Directors on November 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 2025 are as follows:

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

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

New standards, interpretations and amendments endorsed by the FSC effective from 2026 are as follows:

New Standards, Interpretations and Amendments	Effective date by IASB
Specific provisions of Amendments to IFRS 9 and IFRS 7, ‘Amendments to the classification and measurement of financial instruments’	January 1, 2026
Amendments to IFRS 9 and IFRS 7, ‘Contracts referencing nature-dependent electricity’	January 1, 2026
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
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.

Specific provisions of Amendments to IFRS 9 and IFRS 7, 'Amendments to the classification and measurement of financial instruments'

The IASB issued amendments to update the disclosures for equity instruments designated at fair value through other comprehensive income (FVOCI). The entity shall disclose the fair value of each class of investment and is no longer required to disclose the fair value of each investment. In addition, the amendments require the entity to disclose the fair value gain or loss presented in other comprehensive income during the period, showing separately the fair value gain or loss related to investments derecognized 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 derecognized during that reporting period.

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

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

<u>New Standards, Interpretations and Amendments</u>	<u>Effective date by IASB</u>
Amendments to IFRS 10 and IAS 28, 'Sale or contribution of assets between an investor and its associate or joint venture'	To be determined by IASB
IFRS 18, 'Presentation and disclosure in financial statements'	January 1, 2027 (Note)
IFRS 19, 'Subsidiaries without public accountability: disclosures'	January 1, 2027

Note : The FSC has announced in a press release on September 25, 2025 that public companies will apply IFRS 18 starting from the fiscal year 2028. Additionally, entities can choose to adopt IFRS 18 earlier based on their requirements after the FSC endorses IFRS 18.

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.

IFRS 18, 'Presentation and disclosure in financial statements'

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

4. SUMMARY OF MATERIAL ACCOUNTING POLICIES

The principal accounting policies adopted are consistent with Note 4 in the consolidated financial statements for the year ended December 31, 2024, except for compliance statement, basis of preparation, basis of consolidation, additional policies and applicable policies of the interim financial statements as set out below. These policies have been consistently applied to all the periods presented, unless otherwise stated.

(1) Compliance statement

- A. The consolidated financial statements of the Group have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Accounting Standard 34, 'Interim financial reporting' that came into effect as endorsed by the FSC.
- B. The consolidated financial statements should be read together with the consolidated financial statements for the year ended December 31, 2024.

(2) Basis of preparation

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

- (a) Financial assets and financial liabilities (including derivative instruments) at fair value through profit or loss.
- (b) Financial assets at fair value through other comprehensive income.
- (c) Defined benefit assets (liabilities) recognized based on the net amount of pension fund assets less present value of defined benefit obligation.

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

(3) Basis of consolidation

A. Basis for preparation of consolidated financial statements:

The basis for preparation of these consolidated financial statements is consistent with those for the preparation of consolidated financial statements for the year ended December 31, 2024.

B. Subsidiaries included in the consolidated financial statements:

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			September 30, 2025	December 31, 2024	September 30, 2024	
Uni-President Enterprises Corp.	Cayman President Holdings Ltd.	Professional investment	100.00	100.00	100.00	—
Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.	Professional investment	100.00	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Kai Nan Investment Co., Ltd.	Professional investment	100.00	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	President Global Corp.	Instant noodle and juice can importation	100.00	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Tone Sang Construction Corp.	Construction of buildings	100.00	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Uni-President Glass Industrial Co., Ltd.	Manufacturing and sales of glass products, etc.	100.00	100.00	100.00	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			
			September 30, 2025	December 31, 2024	September 30, 2024	Note
Uni-President Enterprises Corp.	Uni-President Vender Corp.	Sales of soft drinks and food	100.00	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Presco Netmarketing Inc.	Information services	100.00	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Uni-President Dream Parks Corp.	Wholesale and retailing of food, advertising, and tourism consultation, etc.	100.00	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	President Baseball Team Corp.	Management of professional baseball	100.00	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Uni-President Express Corp.	Distribution services, etc.	100.00	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Tung Lo Development Co., Ltd	Entertainment business	100.00	100.00	100.00	(Note 1) (Note 2)
Uni-President Enterprises Corp.	Uni-president Organics Corp.	Sales of rice, vegetable, tea and drinks, etc.	100.00	100.00	100.00	(Note 1) (Note 2)
Uni-President Enterprises Corp.	President Fair Development Corp.	Operation of shopping mall, department store, international trade, etc.	100.00	100.00	100.00	(Note 1) (Note 2)
Uni-President Enterprises Corp.	Tung Ho Development Corp.	Entertainment business	100.00	100.00	100.00	(Note 1) (Note 2)
Uni-President Enterprises Corp.	Nanlien International Corp.	Import and export trading, etc.	100.00	100.00	100.00	(Note 1) (Note 2)
Uni-President Enterprises Corp.	President Natural Industrial Corp.	Sales of health food	100.00	100.00	100.00	(Note 1) (Note 2)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			
			September 30, 2025	December 31, 2024	September 30, 2024	Note
Uni-President Enterprises Corp.	Presicarre Corp.	Chain store	100. 00	100. 00	100. 00	(Note 2)
Uni-President Enterprises Corp.	President International Development Corp.	Industry investment	76. 70	76. 70	76. 70	(Note 1) (Note 2)
Uni-President Enterprises Corp.	Uni-President Development Corp.	Construction, development and operation of an MRT station	70. 00	70. 00	70. 00	(Note 1) (Note 2)
Uni-President Enterprises Corp.	Tait Marketing & Distribution Co., Ltd.	Channel retailing and distribution centers, etc.	65. 40	65. 40	65. 40	(Note 1) (Note 2)
Uni-President Enterprises Corp.	President Nissin Corp.	Processing, manufacturing and sales of vegetable oil	56. 00	56. 00	56. 00	(Note 1) (Note 2)
Uni-President Enterprises Corp.	President Tokyo Corp.	Car rental	51. 00	51. 00	51. 00	(Note 1) (Note 2)
Uni-President Enterprises Corp.	Tung-Ren Pharmaceutical Corp.	Distribution of pharmaceuticals	51. 00	51. 00	51. 00	(Note 1)
Uni-President Enterprises Corp.	President Packaging Corp.	Package and container sales	50. 58	50. 58	50. 58	(Note 1) (Note 2)
Uni-President Enterprises Corp.	President Kikkoman Inc.	Manufacturing and sales of soy sauce	50. 00	50. 00	50. 00	(Note 1) (Note 2) (Note 3)
Uni-President Enterprises Corp.	Ton Yi Industrial Corp.	Manufacturing of tinplates	47. 22	47. 22	47. 22	(Note 2) (Note 3)
Uni-President Enterprises Corp.	ScinoPharm Taiwan Ltd.	Research, manufacturing and sales of materials for medicine	46. 54	46. 54	46. 54	(Note 1) (Note 2) (Note 3)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			September 30, 2025	December 31, 2024	September 30, 2024	
Uni-President Enterprises Corp.	President Chain Store Corp.	Operation of chain convenience stores	45.80	45.80	45.80	(Note 2) (Note 3)
Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd. and its subsidiaries	Professional investment, etc.	100.00	100.00	100.00	(Note 1)
Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd. and its subsidiaries	Professional investment, etc.	100.00	100.00	100.00	(Note 1)
Cayman President Holdings Ltd.	PT. Uni President Indonesia	Sales of drinks and cosmetics, etc.	100.00	100.00	100.00	(Note 1) (Note 2)
Cayman President Holdings Ltd.	Uni-President Assets Holdings Ltd.	Professional investment, etc.	100.00	100.00	100.00	(Note 1)
Cayman President Holdings Ltd.	Yahoo! Taiwan Holdings Limited	Operation in online store, etc.	80.00	80.00	80.00	(Note 1) (Note 6)
Cayman President Holdings Ltd.	Uni-President Enterprises China Holdings Ltd. and its subsidiaries	Investment in food industry, etc.	72.86	72.94	72.94	(Note 2)
Cayman President Holdings Ltd.	Changjiagang President Nisshin Food Co., Ltd.	Manufacturing and sales of fats, feeds and flour	70.00	70.00	70.00	(Note 1)
Cayman President Holdings Ltd.	President Kikkoman Zhenji Foods Co., Ltd.	Manufacturing and sales of soy sauce	50.00	50.00	50.00	(Note 1) (Note 3)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			
			September 30, 2025	December 31, 2024	September 30, 2024	Note
Kai Yu Investment Co., Ltd.	Kai Yu (BVI) Investment Co., Ltd. and its subsidiaries	Investment in manufacturing business, etc.	100.00	100.00	100.00	(Note 1)
Kai Yu Investment Co., Ltd.	Tung Ang Enterprises Corp.	Sales of drinks, etc.	100.00	100.00	100.00	(Note 1)
Kai Yu Investment Co., Ltd.	Tung Guan Enterprises Co., Ltd.	Sales of livestock products	100.00	100.00	100.00	(Note 1)
Kai Nan Investment Co., Ltd.	Kai Ya Food Co., Ltd.	Manufacturing of food	100.00	100.00	100.00	(Note 1)
President Global Corp.	Ameripee Inc.	Manufacturing of food	100.00	100.00	100.00	(Note 1)
Presco Netmarketing Inc.	Payuni Co., Ltd	Third-Party Payment	100.00	100.00	100.00	(Note 1)
Uni-President Dream Parks Corp.	Uni-Oao Travel Services Corp.	Tourist agency business	100.00	100.00	100.00	(Note 1)
President Fair Development Corp.	President Century Corp.	Development of specific professional area	100.00	100.00	100.00	(Note 1)
Nanlien International Corp.	Cayman Nanlien Holding Ltd. and its subsidiaries	Professional investment, etc.	100.00	100.00	100.00	(Note 1)
Nanlien International Corp.	Tun Hsiang Enterprises Corp., etc.	Trading, etc.	–	–	–	(Note 1) (Note 2) (Note 3) (Note 5) (Note 7)
Presicarre Corp.	Uni-Prosperity Insurance Broker Co., Ltd.	Insurance	100.00	100.00	100.00	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			September 30, 2025	December 31, 2024	September 30, 2024	
Presicarre Corp.	Uni-Prosperity Condominium Management and Maintenance Co., Ltd.	Apartment Management	100.00	100.00	100.00	(Note 1)
Presicarre Corp.	Uni-President Wellbeing Life Corp.	Retail	100.00	100.00	100.00	—
Presicarre Corp.	Chang Yang Development Co., Ltd.	Real estate leasing	50.00	50.00	50.00	(Note 1) (Note 3)
President International Development Corp.	President (BVI) International Investment Holdings Ltd. and its subsidiaries	Investment in manufacturing business, etc.	100.00	100.00	100.00	(Note 1)
President International Development Corp.	Ton Yu Investment Corp.	Professional investments	100.00	100.00	100.00	(Note 1)
President International Development Corp.	President Life Sciences Co., Ltd.	Manufacture of chemical materials and instruments, etc.	100.00	100.00	100.00	(Note 1)
President International Development Corp.	President Property Corp.	Sales and lease of real estate property	100.00	100.00	100.00	(Note 1)
Tait Marketing & Distribution Co., Ltd.	Tait Distribution Service Co., Ltd.	Manufacture of various drinks	100.00	100.00	100.00	(Note 1)
Tait Marketing & Distribution Co., Ltd.	Tait Marketing & Distribution (Shanghai) Co., Ltd.	Sales of food and soft drinks	100.00	100.00	100.00	(Note 1)
President Tokyo Corp.	President Tokyo Auto Leasing Corp.	Car rental	100.00	100.00	100.00	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			
			September 30, 2025	December 31, 2024	September 30, 2024	Note
President Packaging Corp.	President Packing Holdings Ltd. and its subsidiaries	General investments, etc.	100.00	100.00	100.00	(Note 1)
ScinoPharm Taiwan Ltd.	SPT International, Ltd. and its subsidiaries	General investments, etc.	100.00	100.00	100.00	(Note 1)
ScinoPharm Taiwan Ltd.	ScinoPharm Singapore Pte. Ltd.	General investments	100.00	100.00	100.00	(Note 1)
Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd. and its subsidiaries	Professional investments, etc.	100.00	100.00	100.00	—
Ton-Yi Industrial Corp.	Tovecan Corp. Ltd.	Manufacturing of cans	51.00	51.00	51.00	(Note 1)
President Chain Store Corp.	President Chain Store (BVI) Holdings, Ltd. and its subsidiaries	Professional investments, etc.	100.00	100.00	100.00	(Note 4)
President Chain Store Corp.	President Drugstore Business Corp.	Sales of cosmetics and medicine	100.00	100.00	100.00	—
President Chain Store Corp.	Ren-Hui Investment Corp. and its subsidiaries	Professional investments, etc.	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	Capital Marketing Consultant Corp. and its subsidiaries	Enterprise management consultancy, etc.	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	Wisdom Distribution Services Corp.	Delivery of magazines, etc.	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	Uni-President Cold Chain Corp. and its subsidiaries	Low temperature distribution center, etc.	100.00	100.00	100.00	(Note 2)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			
			September 30, 2025	December 31, 2024	September 30, 2024	Note
President Chain Store Corp.	Uni-President Oven Bakery Corp.	Bread retailing, etc.	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	Uni-President Department Store Corp.	Operation of department stores	100.00	100.00	100.00	(Note 1) (Note 2)
President Chain Store Corp.	President Chain Store Corporation Insurance Brokers Co., Ltd.	Personal and property insurance	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	Cold Stone Creamery Taiwan Ltd.	Operation of restaurant	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	President Lanyang Art Corp.	Arts and culture	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	President Being Corp.	Operation of gymnasium, spa	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	21 Century Co., Ltd.	Operation of fastfood chain restaurant	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	President Chain Store Tokyo Marketing Corp.	Trade and management consultancy	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	PCSC BVI (China) Drugstore Ltd. and its subsidiaries	Professional investments, etc.	100.00	100.00	100.00	(Note 1) (Note 2)
President Chain Store Corp.	ICASH Corp.	Operation of electronic tickets and electronic payment	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	Connection Labs Ltd.	Other software and network related	100.00	100.00	100.00	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			
			September 30, 2025	December 31, 2024	September 30, 2024	Note
President Chain Store Corp.	Uni-Wonder Corp.	Operation of coffee chain restaurant	100.00	100.00	100.00	(Note 2)
President Chain Store Corp.	Mech-President Co., Ltd. and its subsidiaries	Operation of gas stations and manufacture of elevators, etc.	99.76	99.76	99.76	(Note 2)
President Chain Store Corp.	President Transnet Corp.	Distribution business	90.00	90.00	90.00	(Note 2)
President Chain Store Corp.	Uni-President Superior Commissary Corp.	Manufacture of fresh foods	90.00	90.00	90.00	(Note 1) (Note 2)
President Chain Store Corp.	Qware Systems & Services Corp.	Information services	86.76	86.76	86.76	(Note 1) (Note 2)
President Chain Store Corp.	President Information Corp. and its subsidiaries	Information services	86.00	86.00	86.00	(Note 1) (Note 2)
President Chain Store Corp.	President Pharmaceutical Corp. and its subsidiaries	Wholesale of medicines and medical appliances	73.74	73.74	73.74	(Note 2)
President Chain Store Corp.	President Collect Service Co., Ltd.	Collection agent for government institutions	70.00	70.00	70.00	(Note 1) (Note 2)
President Chain Store Corp.	Retail Support International Corp. and its subsidiaries	Distribution centers, etc.	65.00	65.00	65.00	(Note 2)
President Chain Store Corp.	Duskin Serve Taiwan Co., Ltd.	Sales of cleaning instruments	51.00	51.00	51.00	(Note 1) (Note 2)
President Chain Store Corp.	Books. Com. Co., Ltd.	Network bookstore, etc.	50.03	50.03	50.03	(Note 2)

(Note 1) The financial statements of non-significant subsidiaries as of and for the nine-month periods ended September 30, 2025 and 2024 were not reviewed by the independent

auditors.

(Note 2) Jointly owned by the Group.

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

(Note 4) In the second quarter of 2024, the Group sold 55% of the equity of its subsidiary, Shandong Uni-President Ginza Commercial Co., Ltd., and lost control over the company.

(Note 5) In the second quarter of 2024, the Group acquired equity interest in Guan 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 6) 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 7) The percentage owned by the Group as of September 30, 2025, December 31, 2024 and September 30, 2024 were between 33.07%~100%.

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

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

E. Significant restrictions: None.

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

As of September 30, 2025, December 31, 2024 and September 30, 2024, the non-controlling interest of the Group amounted to \$71,294,363, \$74,318,243 and \$71,604,754, respectively. The information on non-controlling interest and respective subsidiaries is as follows:

Name of subsidiary	Principal location of business	Non-controlling interest			
		September 30, 2025		December 31, 2024	
		Amount	Ownership (%)	Amount	Ownership (%)
President Chain Store Corp.	Taiwan	\$26,634,733	54.20%	\$28,195,197	54.20%
Uni-President Enterprises China Holdings Ltd.	China	15,734,244	27.14%	16,285,321	27.06%

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

Summarized financial information of the subsidiaries:

(a) President Chain Store Corp.

<u>Balance sheets</u>	<u>President Chain Store Corp. (Consolidated)</u>		
	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Current assets	\$ 92,148,597	\$ 92,594,830	\$ 95,369,742
Non-current assets	192,966,681	177,187,447	173,250,483
Current liabilities	(117,452,451)	(107,771,441)	(113,898,717)
Non-current liabilities	(118,521,254)	(109,990,178)	(106,741,069)
Total net assets	<u>\$ 49,141,573</u>	<u>\$ 52,020,658</u>	<u>\$ 47,980,439</u>

<u>Statements of comprehensive income</u>	<u>For the three-month periods ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Revenue	<u>\$ 88,929,011</u>	<u>\$ 87,881,001</u>
Profit before income tax	<u>\$ 4,366,485</u>	<u>\$ 4,470,036</u>
Income tax expense	<u>(985,393)</u>	<u>(975,363)</u>
Net income	<u>3,381,092</u>	<u>3,494,673</u>
Other comprehensive income (loss), net of tax	<u>1,174,650</u>	<u>(574,986)</u>
Total comprehensive income	<u>\$ 4,555,742</u>	<u>\$ 2,919,687</u>
Comprehensive income attributable to non-controlling interest	<u>\$ 431,322</u>	<u>\$ 544,916</u>
Dividends paid to non-controlling interest	<u>\$ 5,071,277</u>	<u>\$ 5,071,277</u>

<u>Statements of comprehensive income</u>	<u>For the nine-month periods ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Revenue	<u>\$ 260,950,028</u>	<u>\$ 251,792,830</u>
Profit before income tax	<u>\$ 13,302,727</u>	<u>\$ 13,584,226</u>
Income tax expense	<u>(2,852,822)</u>	<u>(2,701,676)</u>
Net income	<u>10,449,905</u>	<u>10,882,550</u>
Other comprehensive (loss) income, net of tax	<u>(2,429,568)</u>	<u>1,184,891</u>
Total comprehensive income	<u>\$ 8,020,337</u>	<u>\$ 12,067,441</u>
Comprehensive income attributable to non-controlling interest	<u>\$ 1,340,729</u>	<u>\$ 1,659,191</u>
Dividends paid to non-controlling interest	<u>\$ 5,071,277</u>	<u>\$ 5,071,277</u>

<u>Statements of cash flows</u>	<u>For the nine-month periods ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Net cash provided by operating activities	\$ 28,043,808	\$ 28,665,734
Net cash used in investing activities	(17,037,159)	(9,993,552)
Net cash used in financing activities	(11,288,194)	(12,861,083)
Effect of exchange rates changes on cash and cash equivalents	(2,419,078)	844,639
(Decrease) increase in cash and cash equivalents	(2,700,623)	6,655,738
Cash and cash equivalents at beginning of period	51,267,712	48,929,582
Cash and cash equivalents at end of period	<u>\$ 48,567,089</u>	<u>\$ 55,585,320</u>

(b) Uni-President Enterprises China Holdings Ltd.

Uni-President Enterprises China Holdings Ltd., a subsidiary of the Group that has significant non-controlling interest, is a listed company in Hong Kong with securities listed and traded in the main board of Hong Kong Exchanges and Clearing Limited. As a result, releasing or announcement of its information is subject to laws and regulations issued by the regulatory authorities in Hong Kong. As the financial information for the nine-month periods ended September 30, 2025 and 2024 of Uni-President Enterprises China Holdings Ltd. is not made public according to local laws and regulations, the Group does not disclose summarized financial information of the subsidiary due to restrictions of local laws and regulations.

(4) Provisions

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

(5) Employee benefits

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

(6) Income tax

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

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

There have been no significant changes during the period. For the detailed information, refer to Note 5 of the consolidated financial statements for the year ended December 31, 2024.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Cash:			
Cash on hand	\$ 1, 589, 521	\$ 2, 045, 205	\$ 1, 823, 529
Checking deposits and demand deposits	<u>28, 827, 487</u>	<u>30, 236, 548</u>	<u>35, 505, 747</u>
	<u>30, 417, 008</u>	<u>32, 281, 753</u>	<u>37, 329, 276</u>
Cash equivalents:			
Time deposits	64, 152, 769	62, 052, 774	59, 752, 356
Short-term financial instruments	<u>5, 473, 082</u>	<u>6, 107, 881</u>	<u>5, 160, 351</u>
	<u>69, 625, 851</u>	<u>68, 160, 655</u>	<u>64, 912, 707</u>
	<u>\$ 100, 042, 859</u>	<u>\$ 100, 442, 408</u>	<u>\$ 102, 241, 983</u>

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

B. Details of the Group's cash and cash equivalents pledged to others as collateral (listed as "Other current assets" and "Other non-current assets") as of September 30, 2025, December 31, 2024 and September 30, 2024 are described in Note 8, 'PLEDGED ASSETS'.

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

<u>Assets</u>	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Structured notes	\$ 3, 847, 085	\$ 7, 410, 995	\$ 9, 469, 734
Beneficiary certificates	4, 160, 206	3, 776, 949	4, 483, 601
Unlisted and unemerging stocks	656, 815	707, 298	679, 318
Listed and emerging stocks	437, 298	611, 619	742, 703
Forward foreign exchange contracts	<u>32, 985</u>	<u>23, 176</u>	<u>1, 974</u>
	9, 134, 389	12, 530, 037	15, 377, 330
Valuation adjustment	<u>322, 296</u>	<u>268, 640</u>	<u>288, 707</u>
	<u>\$ 9, 456, 685</u>	<u>\$ 12, 798, 677</u>	<u>\$ 15, 666, 037</u>

Assets	September 30, 2025	December 31, 2024	September 30, 2024
Non-current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Beneficiary certificates	\$ 4,816,614	\$ 5,427,609	\$ 5,148,523
Convertible bonds	683,186	–	–
Unlisted and unemerging stocks	1,330,713	1,256,383	1,233,482
	6,830,513	6,683,992	6,382,005
Valuation adjustment	555,114	757,470	715,553
	<u>\$ 7,385,627</u>	<u>\$ 7,441,462</u>	<u>\$ 7,097,558</u>

Liabilities	September 30, 2025	December 31, 2024	September 30, 2024
Current items:			
Financial liabilities mandatorily measured at fair value through profit or loss			
Forward foreign exchange contracts	\$ 2,712	\$ 1,225	\$ 5,282

- 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 \$248,200, \$219,311, \$300,482 and \$559,141 (listed as “Other gains and losses”) for the three-month and nine-month periods ended September 30, 2025 and 2024, respectively.
- C. The Group entered into contracts relating to derivative financial assets and liabilities which were not accounted for under hedge accounting. The information is listed below:

	September 30, 2025		
	Contract Amount (in thousands)		Contract Period
Current items:			
Forward foreign exchange buying contract	USD 35,320		4. 2025~3. 2026
Forward foreign exchange selling contract	USD 7,200		7. 2025~11. 2025
Convertible bonds	JPY 3,300,000		8. 2025~8. 2028
Forward foreign exchange selling contract	EUR 622		9. 2025~10. 2025
	December 31, 2024		
	Contract Amount (in thousands)		Contract Period
Current items:			
Forward foreign exchange buying contract	USD 22,523		8. 2024~4. 2025
Forward foreign exchange selling contract	USD 7,830		11. 2024~2. 2025
Forward foreign exchange selling contract	JPY 70,000		9. 2024~1. 2025

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

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

- D. The Group has no financial assets at fair value through profit or loss pledged to others as of September 30, 2025, December 31, 2024 and September 30, 2024.

(3) Financial assets at amortized cost

Items	September 30, 2025	December 31, 2024	September 30, 2024
Current items:			
Time deposits with a maturity of over three months	\$ 19,041,892	\$ 15,380,303	\$ 17,079,483
Negotiable certificates of deposits	913,350	2,698,904	2,605,469
Financial bonds	–	2,954,999	2,845,862
Bonds with repurchase agreement	686,974	256,456	264,711
	<u>\$ 20,642,216</u>	<u>\$ 21,290,662</u>	<u>\$ 22,795,525</u>
Non-current items:			
Time deposits with a maturity of over one year	\$ 24,773,860	\$ 23,483,154	\$ 22,323,049
Financial bonds	1,493,070	1,588,264	1,298,113
	<u>\$ 26,266,930</u>	<u>\$ 25,071,418</u>	<u>\$ 23,621,162</u>

- A. The Group recognized interest income in profit or loss on financial assets at amortized cost amounting to \$343,043, \$413,135, \$1,145,815 and \$1,222,720 for the three-month and nine-month periods ended September 30, 2025 and 2024, respectively.
- B. As of September 30, 2025, December 31, 2024 and September 30, 2024, without taking into account any collateral held or other credit enhancements, the maximum exposure to credit risk in respect of the amount that best represents the financial assets at amortized cost held by the Group was its book value.
- C. The Group has no financial assets at amortized cost pledged to others as of September 30, 2025, December 31, 2024 and September 30, 2024.
- D. Information relating to credit risk of financial assets at amortized cost is provided in Note 12(2). The counterparties of the Group's investments in certificates of deposits are financial institutions with high credit quality, so the Group expects that the probability of counterparty default is remote.

(4) Notes and accounts receivable

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Notes receivable	\$ 1, 446, 304	\$ 1, 743, 262	\$ 1, 720, 625
Less: Allowance for uncollectible accounts	(14, 028)	(19, 121)	(14, 353)
	<u>\$ 1, 432, 276</u>	<u>\$ 1, 724, 141</u>	<u>\$ 1, 706, 272</u>
Accounts receivable	\$ 22, 817, 134	\$ 20, 345, 048	\$ 21, 564, 629
Less: Allowance for uncollectible accounts	(367, 074)	(371, 514)	(386, 011)
	<u>\$ 22, 450, 060</u>	<u>\$ 19, 973, 534</u>	<u>\$ 21, 178, 618</u>

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

	<u>September 30, 2025</u>		<u>December 31, 2024</u>		<u>September 30, 2024</u>	
	<u>Notes receivable</u>	<u>Accounts receivable</u>	<u>Notes receivable</u>	<u>Accounts receivable</u>	<u>Notes receivable</u>	<u>Accounts receivable</u>
Within 30 days	\$ 420, 341	\$16, 215, 720	\$ 644, 827	\$14, 234, 949	\$ 447, 379	\$14, 626, 170
31 to 60 days	320, 881	4, 241, 710	370, 235	3, 954, 707	469, 498	4, 410, 188
61 to 90 days	281, 667	1, 636, 503	306, 517	1, 437, 890	309, 198	1, 781, 591
91 to 180 days	380, 812	447, 384	385, 714	429, 479	426, 670	440, 701
Over 181 days	<u>42, 603</u>	<u>275, 817</u>	<u>35, 969</u>	<u>288, 023</u>	<u>67, 880</u>	<u>305, 979</u>
	<u>\$1, 446, 304</u>	<u>\$22, 817, 134</u>	<u>\$1, 743, 262</u>	<u>\$20, 345, 048</u>	<u>\$1, 720, 625</u>	<u>\$21, 564, 629</u>

- B. As of September 30, 2025, December 31, 2024 and September 30, 2024, notes receivable and accounts receivable were all from contracts with customers. As of January 1, 2024, the balance of receivables from contracts with customers amounted to \$21,016,268.
- C. As of September 30, 2025, December 31, 2024 and September 30, 2024, without taking into account any collateral held or other credit enhancements, the maximum exposure to credit risk in respect of the amount that best represents the Group's notes and accounts receivable was its book value.
- D. For more information on notes receivable pledged as collateral as of September 30, 2025, December 31, 2024 and September 30, 2024, refer to Note 8, 'PLEDGED ASSETS'.
- E. Information relating to credit risk of notes and accounts receivable is provided in Note 12(2), 'Financial instruments'.

(5) Other receivables

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Other receivables	\$ 7,004,669	\$ 5,512,845	\$ 6,779,131
Interest receivable	2,346,202	2,820,316	2,799,233
Dividends receivable	–	37,233	–
Disposal of property, plant and equipment receivable	<u>1,400</u>	<u>–</u>	<u>370</u>
	9,352,271	8,370,394	9,578,734
Less: Allowance for uncollectible accounts	(<u>35,338</u>)	(<u>41,100</u>)	(<u>47,273</u>)
	<u>\$ 9,316,933</u>	<u>\$ 8,329,294</u>	<u>\$ 9,531,461</u>

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

(6) Inventories

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Merchandise	\$ 32,972,049	\$ 33,683,263	\$ 29,905,047
Raw materials	8,200,754	8,980,374	8,665,537
Raw materials in transit	1,583,763	1,911,590	1,815,075
Supplies	2,092,552	2,230,472	2,350,308
Work in process	2,590,636	3,157,731	2,898,429
Finished goods	8,237,816	11,148,521	8,920,782
By-products	54	172	32
Land held for construction	530,135	1,001,064	1,000,560
Buildings and land held for sale	3,696	3,696	3,696
Transportation equipment held for sale	<u>28,694</u>	<u>41,802</u>	<u>49,546</u>
	56,240,149	62,158,685	55,609,012
Less: Allowance for price decline of inventories	(<u>979,229</u>)	(<u>902,235</u>)	(<u>964,461</u>)
	<u>\$ 55,260,920</u>	<u>\$ 61,256,450</u>	<u>\$ 54,644,551</u>

The cost of inventories recognized as expense for the period:

	For the three-month periods ended September 30,	
	2025	2024
Cost of goods sold	\$ 112,390,717	\$ 117,087,458
Provision for inventory market price decline	3,005	24,334
Loss on discarding of inventory	605,101	572,323
Loss on physical inventory	137,373	142,284
Loss on production stoppages	285,180	277,022
Income from sale of scraps	(101,211)	(114,370)
Other operating costs	3,923,887	1,897,662
	<u>\$ 117,244,052</u>	<u>\$ 119,886,713</u>
	For the nine-month periods ended September 30,	
	2025	2024
Cost of goods sold	\$ 331,880,113	\$ 327,578,073
Provision (reversal of allowance) for inventory market price decline (Note)	91,814 (	17,002)
Loss on discarding of inventory	1,812,201	1,629,818
Loss on physical inventory	373,790	338,589
Loss on production stoppages	842,919	983,389
Income from sale of scraps	(318,203)	(315,102)
Other operating costs	7,942,375	4,364,915
	<u>\$ 342,625,009</u>	<u>\$ 334,562,680</u>

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

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

Items	September 30, 2025	December 31, 2024	September 30, 2024
Equity instruments			
Listed stocks and emerging stocks	\$ 4,431,530	\$ 3,153,511	\$ 3,226,788
Unlisted and unemerging stocks	<u>1,150,081</u>	<u>1,166,076</u>	<u>1,155,891</u>
	5,581,611	4,319,587	4,382,679
Valuation adjustment	<u>159,804</u>	(<u>20,554</u>)	<u>101,753</u>
	<u>5,741,415</u>	<u>4,299,033</u>	<u>4,484,432</u>
Debt instruments			
Beneficiary certificates	—	—	538,525
Valuation adjustment	<u>—</u>	<u>—</u>	(<u>37,833</u>)
	<u>—</u>	<u>—</u>	<u>500,692</u>
	<u>\$ 5,741,415</u>	<u>\$ 4,299,033</u>	<u>\$ 4,985,124</u>

- A. The Group has elected to classify investments that are considered to be strategic investments and have steady dividend income as financial assets at fair value through other comprehensive income. The fair value of such investments was approximately its book value as of September 30, 2025, December 31, 2024 and September 30, 2024.
- B. The Group disposed financial assets at fair value through other comprehensive income – equity instrument in the amount of \$766,187 and \$360,920 for the nine-month periods ended September 30, 2025 and 2024, respectively. This resulted in cumulative gain on disposal amounting to \$232,726 and \$192,360, which was reclassified from other equity to retained earnings for the nine-month periods ended September 30, 2025 and 2024, respectively, and the Company reclassified other equity of \$174,854 and \$158,725 to retained earnings based on shareholdings of the Company for the nine-month periods ended September 30, 2025 and 2024, respectively.
- C. The Group disposed financial assets at fair value through other comprehensive income – debt instrument in the amount of \$— and \$245,025 for the nine-month periods ended September 30, 2025 and 2024, respectively. This resulted in cumulative loss on disposal amounting to \$— and \$40,388, which was reclassified from other comprehensive income to income (listed as “Other gains and losses”) for the nine-month periods ended September 30, 2025 and 2024, respectively.
- D. Amounts recognized in profit or loss and other comprehensive income in relation to the financial assets at fair value through other comprehensive income are listed below:

	For the three-month periods ended September 30,	
	2025	2024
<u>Equity instruments at fair value through other comprehensive income</u>		
Fair value change recognized in other comprehensive income (loss)	\$ 736,531	(\$ 29,708)
Dividend income recognized in profit or loss	\$ 87,430	\$ 33,850
<u>Debt instruments at fair value through other comprehensive income</u>		
Fair value change recognized in other comprehensive income	\$ —	\$ 27,301
Interest income recognized in profit or loss	\$ —	\$ 24,064

	For the nine-month periods ended September 30,	
	2025	2024
Equity instruments at fair value through other comprehensive income		
Fair value change recognized in other comprehensive income	\$ 423,987	\$ 242,314
Dividend income recognized in profit or loss	\$ 198,740	\$ 139,207
Debt instruments at fair value through other comprehensive income		
Fair value change recognized in other comprehensive income	\$ –	\$ 46,853
Interest income recognized in profit or loss	\$ –	\$ 71,702

- E. As of September 30, 2025, December 31, 2024 and September 30, 2024, without taking into account any collateral held or other credit enhancements, the maximum exposure to credit risk in respect of the amount that best represents the financial assets at fair value through other comprehensive income held by the Group was its book value.
- F. For more information on financial assets at fair value through other comprehensive income pledged as collateral as of September 30, 2025, December 31, 2024 and September 30, 2024, refer to Note 8, 'PLEDGED ASSETS'.

(8) Investments accounted for under equity method

<u>Company name</u>	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Associates:			
President Securities Corp. (Note 2)	\$ 12,572,626	\$ 12,087,281	\$ 11,772,205
TTET Union Corp. (Note 2)	3,516,056	3,603,331	3,423,513
Prince Housing and Development Corp. (Note 1)(Note 2)	3,272,543	3,306,419	3,240,295
Kuang Chuan Dairy Co., Ltd. (Note 2)	3,252,729	3,128,616	3,019,698
PChome Online Inc. (Note 2)(Note 3)	2,323,997	–	–
Yantai North Andre Juice Co., Ltd. (Note 1)	2,121,125	2,182,275	2,138,063
Grand Bills Finance Corp. (Note 1)	1,355,162	1,246,522	1,294,641
Weilih Food Industrial Co., Ltd. (Note 2)	1,345,788	1,425,989	1,346,271
Queen's Holdings (BVI) Ltd. (Note 2)	623,115	668,282	633,514
Others (individually less than 2%) (Note 1)(Note 2)	695,468	715,592	694,626
	<u>31,078,609</u>	<u>28,364,307</u>	<u>27,562,826</u>
Joint ventures:			
Suzhou Huasui Venture Capital Partnership Enterprise (Limited Partnership) (Note 4)	521,700	654,093	657,679
Wuhan Zijiang President Enterprise Co., Ltd.	598,567	649,203	633,898
Others (individually less than 2%)	541,199	577,315	572,062
	<u>1,661,466</u>	<u>1,880,611</u>	<u>1,863,639</u>
	<u>\$ 32,740,075</u>	<u>\$ 30,244,918</u>	<u>\$ 29,426,465</u>

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

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

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

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

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

(Note 4) The company was renamed on May 21, 2025 (Formerly named as “China F&B Venture Investments”).

A. Associates:

(a) As of September 30, 2025, December 31, 2024 and September 30, 2024, the carrying amount of the Group’s individually immaterial associates amounted to \$31,078,609, \$28,364,307 and \$27,562,826, respectively. The Group’s share of the operating results is summarized below:

	For the three-month periods ended September 30,	
	2025	2024
Profit from continuing operations	\$ 1,078,608	\$ 614,196
Other comprehensive income, net of tax	150,390	80,220
Total comprehensive income	<u>\$ 1,228,998</u>	<u>\$ 694,416</u>
	For the nine-month periods ended September 30,	
	2025	2024
Profit from continuing operations	\$ 2,047,991	\$ 2,528,813
Other comprehensive income, net of tax	212,770	205,780
Total comprehensive income	<u>\$ 2,260,761</u>	<u>\$ 2,734,593</u>

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

	September 30, 2025	December 31, 2024	September 30, 2024
President Securities Corp.	\$ 12,755,916	\$ 12,883,110	\$ 13,508,503
TTET Union Corp.	11,360,440	11,321,930	11,475,970
Prince Housing and Development Corp.	1,985,402	2,226,518	2,356,851
PChome Online Inc.	1,971,127	–	–
Synergy ScienTech Corp.	1,185,237	951,340	567,168
	<u>\$ 29,258,122</u>	<u>\$ 27,382,898</u>	<u>\$ 27,908,492</u>

B. Joint venture:

As of September 30, 2025, December 31, 2024 and September 30, 2024, the carrying amount of the Group's individually immaterial joint ventures amounted to \$1,661,466, \$1,880,611 and \$1,863,639, respectively. The Group's share of the operating results is summarized below:

	For the three-month periods ended September 30,	
	2025	2024
Profit from continuing operations	\$ 20,464	\$ 15,981
Other comprehensive income, net of tax	—	—
Total comprehensive income	<u>\$ 20,464</u>	<u>\$ 15,981</u>
	For the nine-month periods ended September 30,	
	2025	2024
(Loss) profit from continuing operations	(\$ 37,289)	\$ 72,162
Other comprehensive income, net of tax	—	—
Total comprehensive (loss) income	<u>(\$ 37,289)</u>	<u>\$ 72,162</u>

- C. For more information on investments accounted for under equity method pledged as collateral as of September 30, 2025, December 31, 2024 and September 30, 2024, refer to Note 8, 'PLEDGED ASSETS'.
- D. For the three-month and nine-month periods ended September 30, 2025 and 2024, the share of profit of associates and joint ventures accounted for under equity method was \$1,099,072, \$630,177, \$2,010,702 and \$2,600,975, respectively.
- E. For the nine-month periods ended September 30, 2025 and 2024, cash dividends from investments accounted for under equity method amounted to \$1,961,533 and \$1,994,296, respectively.

(9) Property, plant, and equipment

			Machinery and utilities equipment		Transportation	Leasehold	Other equipment		Construction	
	Land	Buildings	Owner-occupied	Lease	equipment	improvements	Owner-occupied	Lease	in progress	Total
<u>January 1, 2025</u>										
Cost	\$ 47,999,472	\$103,720,459	\$140,616,766	\$ 932,914	\$ 9,286,049	\$ 30,204,369	\$ 85,718,074	\$ 8,655,566	\$ 11,784,283	\$438,917,952
Accumulated depreciation	–	(48,928,901)	(116,028,012)	(856,948)	(6,706,798)	(18,061,861)	(59,308,887)	(3,290,994)	–	(253,182,401)
Accumulated impairment	(5,603)	(200,717)	(89,287)	(17,966)	(28)	–	(47,908)	–	–	(361,509)
	<u>\$ 47,993,869</u>	<u>\$ 54,590,841</u>	<u>\$ 24,499,467</u>	<u>\$ 58,000</u>	<u>\$ 2,579,223</u>	<u>\$ 12,142,508</u>	<u>\$ 26,361,279</u>	<u>\$ 5,364,572</u>	<u>\$ 11,784,283</u>	<u>\$185,374,042</u>
<u>For the nine-month period ended September 30, 2025</u>										
At January 1	\$ 47,993,869	\$ 54,590,841	\$ 24,499,467	\$ 58,000	\$ 2,579,223	\$ 12,142,508	\$ 26,361,279	\$ 5,364,572	\$ 11,784,283	\$185,374,042
Additions	63,808	1,030,943	1,026,962	–	87,400	2,632,310	7,739,513	1,224,330	6,364,246	20,169,512
Depreciation charge	–	(2,668,026)	(4,300,200)	(12,006)	(493,934)	(2,161,960)	(6,373,937)	(888,527)	–	(16,898,590)
Disposals—Cost	–	(65,521)	(1,628,241)	–	(309,365)	(691,618)	(2,786,105)	(595)	–	(5,481,445)
— Accumulated depreciation	–	45,849	1,536,438	–	301,530	612,210	2,656,902	243	–	5,153,172
— Accumulated impairment	–	–	22	–	–	–	2,145	–	–	2,167
Provision for impairment loss	–	(95)	(332)	–	–	–	–	–	–	(427)
Reclassification (Note)	6,201,770	6,682,528	3,003,203	–	629,921	479,273	937,295	572,347	(7,789,654)	10,716,683
Net currency exchange differences	(16,960)	(1,212,899)	(693,287)	(2,686)	(14,276)	(94,689)	(540,703)	(9)	(89,678)	(2,665,187)
At September 30	<u>\$ 54,242,487</u>	<u>\$ 58,403,620</u>	<u>\$ 23,444,032</u>	<u>\$ 43,308</u>	<u>\$ 2,780,499</u>	<u>\$ 12,918,034</u>	<u>\$ 27,996,389</u>	<u>\$ 6,272,361</u>	<u>\$ 10,269,197</u>	<u>\$196,369,927</u>
<u>September 30, 2025</u>										
Cost	\$ 54,248,090	\$109,138,321	\$138,882,256	\$ 887,848	\$ 9,648,741	\$ 32,354,177	\$ 89,606,338	\$ 9,686,015	\$ 10,269,197	\$454,720,983
Accumulated depreciation	–	(50,551,052)	(115,353,174)	(827,442)	(6,868,216)	(19,436,143)	(61,565,774)	(3,413,654)	–	(258,015,455)
Accumulated impairment	(5,603)	(183,649)	(85,050)	(17,098)	(26)	–	(44,175)	–	–	(335,601)
	<u>\$ 54,242,487</u>	<u>\$ 58,403,620</u>	<u>\$ 23,444,032</u>	<u>\$ 43,308</u>	<u>\$ 2,780,499</u>	<u>\$ 12,918,034</u>	<u>\$ 27,996,389</u>	<u>\$ 6,272,361</u>	<u>\$ 10,269,197</u>	<u>\$196,369,927</u>

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

			Machinery and utilities equipment		Transportation	Leasehold	Other equipment		Construction	
	Land	Buildings	Owner-occupied	Lease	equipment	improvements	Owner-occupied	Lease	in progress	Total
January 1, 2024										
Cost	\$ 27,808,751	\$ 96,239,128	\$ 113,047,037	\$ 898,255	\$ 8,900,657	\$ 52,638,461	\$ 77,667,607	\$ 8,407,823	\$ 7,332,114	\$ 392,939,833
Accumulated depreciation	–	(44,236,251)	(90,574,701)	(808,622)	(6,424,085)	(38,415,962)	(54,210,414)	(3,273,182)	–	(237,943,217)
Accumulated impairment	(3,932)	(134,432)	(84,731)	(17,298)	(22)	–	(42,198)	–	–	(282,613)
	<u>\$ 27,804,819</u>	<u>\$ 51,868,445</u>	<u>\$ 22,387,605</u>	<u>\$ 72,335</u>	<u>\$ 2,476,550</u>	<u>\$ 14,222,499</u>	<u>\$ 23,414,995</u>	<u>\$ 5,134,641</u>	<u>\$ 7,332,114</u>	<u>\$ 154,714,003</u>
For the nine-month period ended September 30, 2024										
At January 1	\$ 27,804,819	\$ 51,868,445	\$ 22,387,605	\$ 72,335	\$ 2,476,550	\$ 14,222,499	\$ 23,414,995	\$ 5,134,641	\$ 7,332,114	\$ 154,714,003
Additions	2,497,786	168,048	639,118	–	119,611	3,334,857	7,052,787	1,318,188	5,879,613	21,010,008
Depreciation charge	–	(2,484,948)	(3,738,973)	(12,738)	(491,281)	(2,863,394)	(5,641,326)	(876,058)	–	(16,108,718)
Disposals—Cost	–	(41,651)	(1,219,265)	–	(444,173)	(1,171,407)	(2,309,448)	(1,766)	(1,241)	(5,188,951)
— Accumulated depreciation	–	33,047	1,152,500	–	419,216	1,015,723	2,073,024	1,198	–	4,694,708
— Accumulated impairment	–	–	1	–	–	–	358	–	–	359
Reversal of (provision for) impairment loss	–	84	(124)	–	–	–	–	–	–	(40)
Reclassification (Note)	9,677,806	3,941,169	1,373,619	–	527,015	672,007	591,124	(364,172)	(3,295,181)	13,123,387
Effect of combination entity changes	781,808	101,474	18,349	–	41,102	(28,903)	(79,728)	–	–	834,102
Net currency exchange differences	10,563	977,618	618,092	2,926	14,437	26,040	241,351	8	68,405	1,959,440
At September 30	<u>\$ 40,772,782</u>	<u>\$ 54,563,286</u>	<u>\$ 21,230,922</u>	<u>\$ 62,523</u>	<u>\$ 2,662,477</u>	<u>\$ 15,207,422</u>	<u>\$ 25,343,137</u>	<u>\$ 5,212,039</u>	<u>\$ 9,983,710</u>	<u>\$ 175,038,298</u>
September 30, 2024										
Cost	\$ 40,776,714	\$102,979,851	\$ 115,336,569	\$ 936,629	\$ 9,275,625	\$ 54,907,889	\$ 83,690,143	\$ 8,464,420	\$ 9,983,710	\$ 426,351,550
Accumulated depreciation	–	(48,280,015)	(94,016,706)	(856,068)	(6,613,126)	(39,700,467)	(58,304,950)	(3,252,381)	–	(251,023,713)
Accumulated impairment	(3,932)	(136,550)	(88,941)	(18,038)	(22)	–	(42,056)	–	–	(289,539)
	<u>\$ 40,772,782</u>	<u>\$ 54,563,286</u>	<u>\$ 21,230,922</u>	<u>\$ 62,523</u>	<u>\$ 2,662,477</u>	<u>\$ 15,207,422</u>	<u>\$ 25,343,137</u>	<u>\$ 5,212,039</u>	<u>\$ 9,983,710</u>	<u>\$ 175,038,298</u>

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

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

	For the three-month periods ended September 30,	
	2025	2024
Amount capitalized	\$ 43,069	\$ 7,406
Interest rate range	1.30%~2.77%	1.23%~3.80%

	For the nine-month periods ended September 30,	
	2025	2024
Amount capitalized	\$ 128,996	\$ 9,445
Interest rate range	1.30%~2.77%	1.23%~3.80%

- B. Impairment of property, plant and equipment is described in Note 6(14), ‘Impairment on non-financial assets’.
- C. For more information about the Group’s property, plant and equipment pledged to others as of September 30, 2025, December 31, 2024 and September 30, 2024, refer to Note 8, ‘PLEDGED ASSETS’.
- D. In March 2025, the subsidiary of the Group, President Chain Store Corp., acquired real estate located at No. 153~163 Shitan Road, Neihu District, Taipei City (listed as “Other non-current assets, others”). The transaction price amounting to \$4,294,473 has been paid. In June 2025, the transfer of ownership had been completed, and the real estate was transferred to property, plant and equipment.

(10) Leasing arrangements — lessee

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

	Carrying amount		
	September 30, 2025	December 31, 2024	September 30, 2024
Land	\$ 20,486,896	\$ 23,028,111	\$ 23,068,919
Buildings	109,341,110	107,346,005	105,367,511
Other equipment	869,363	891,333	891,435
	<u>\$ 130,697,369</u>	<u>\$ 131,265,449</u>	<u>\$ 129,327,865</u>

For the three-month periods ended September 30,		
	2025	2024
	Depreciation charge	Depreciation charge
Land	\$ 387,513	\$ 407,685
Buildings	3,989,255	4,477,659
Other equipment	69,363	79,256
	<u>\$ 4,446,131</u>	<u>\$ 4,964,600</u>

For the nine-month periods ended September 30,		
	2025	2024
	Depreciation charge	Depreciation charge
Land	\$ 1,157,520	\$ 1,176,154
Buildings	13,110,236	13,194,681
Other equipment	199,819	200,671
	<u>\$ 14,467,575</u>	<u>\$ 14,571,506</u>

C. For the nine-month periods ended September 30, 2025 and 2024, the additions and revaluations to right-of-use assets were \$18,285,957 and \$22,783,320, respectively. For more information regarding effect of business combinations, refer to Note 6(36), 'Business combinations'.

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

For the three-month periods ended September 30,		
	2025	2024
<u>Items affecting profit or loss</u>		
Interest expense on lease liabilities	\$ 536,269	\$ 456,618
Expense on short-term lease contracts	270,885	303,080
Expense on leases of low-value assets	37,719	44,491
Expense on variable lease payments	339,231	290,989
Gain on sublease of right-of-use assets	(222,997)	(176,781)
Gain from lease modification	(39,308)	(25,170)

For the nine-month periods ended September 30,		
	2025	2024
<u>Items affecting profit or loss</u>		
Interest expense on lease liabilities	\$ 1,537,177	\$ 1,342,546
Expense on short-term lease contracts	906,746	887,384
Expense on leases of low-value assets	122,809	131,849
Expense on variable lease payments	950,168	743,354
Income from sublease of right-of-use assets	(650,599)	(511,455)
Gain from lease modification	(106,406)	(118,228)

E. For the nine-month periods ended September 30, 2025 and 2024, the Group's total cash outflow for leases was \$17,091,757 and \$17,152,116, respectively.

- F. The Group's leases not yet commenced to which the lessee is committed are business premises for the lessees, and the lease liabilities undiscounted amount as of September 30, 2025, December 31, 2024 and September 30, 2024 was \$2,152,338, \$1,912,022 and \$2,858,860, respectively.

(11) Leasing arrangements – lessor

- A. The Group leases various assets including machinery and utilities equipment, other equipment, right-of-use assets and investment property. Rental contracts are typically made for periods of 1 and 35 years. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions.
- B. Gains arising from operating lease agreements for the three-month and nine-month periods ended September 30, 2025 and 2024 are as follows:

	<u>For the three-month periods ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Rental income (Note)	<u>\$ 1, 205, 654</u>	<u>\$ 1, 186, 355</u>
Rental income arising from variable lease payments (Note)	<u>\$ 1, 208, 828</u>	<u>\$ 1, 217, 151</u>
	<u>For the nine-month periods ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Rental income (Note)	<u>\$ 3, 549, 934</u>	<u>\$ 3, 498, 282</u>
Rental income arising from variable lease payments (Note)	<u>\$ 3, 388, 182</u>	<u>\$ 3, 215, 761</u>

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

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

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Within next 1 year	\$ 4, 472, 447	\$ 4, 239, 036	\$ 4, 171, 112
Next 1~2 years	2, 277, 019	2, 365, 408	2, 328, 592
Next 2~3 years	1, 353, 680	1, 511, 584	1, 472, 271
Next 3~4 years	889, 640	994, 509	962, 450
Next 4~5 years	732, 207	862, 489	833, 794
Over next 5 years	<u>4, 032, 035</u>	<u>4, 994, 638</u>	<u>5, 041, 169</u>
	<u>\$ 13, 757, 028</u>	<u>\$ 14, 967, 664</u>	<u>\$ 14, 809, 388</u>

(12) Investment property, net

	<u>Land</u>	<u>Buildings</u>	<u>Right-of-use assets</u>	<u>Total</u>
<u>January 1, 2025</u>				
Cost	\$15,162,288	\$10,395,654	\$ 105,098	\$25,663,040
Accumulated depreciation	–	(4,918,844)	(4,598)	(4,923,442)
Accumulated impairment	(1,880,093)	(47,607)	–	(1,927,700)
	<u>\$13,282,195</u>	<u>\$ 5,429,203</u>	<u>\$ 100,500</u>	<u>\$18,811,898</u>
<u>For the nine-month period ended September 30, 2025</u>				
At January 1	\$13,282,195	\$ 5,429,203	\$ 100,500	\$18,811,898
Additions	–	92,664	–	92,664
Depreciation	–	(193,556)	(3,911)	(197,467)
Disposals—Cost	(691)	(20,083)	–	(20,774)
— Accumulated depreciation	–	13,456	–	13,456
Reversal of impairment loss	138	–	–	138
Reclassification (Note)	(99,297)	(688,566)	–	(787,863)
Lease revaluation	–	–	(353)	(353)
Net currency exchange differences	–	(23,556)	–	(23,556)
At September 30	<u>\$13,182,345</u>	<u>\$ 4,609,562</u>	<u>\$ 96,236</u>	<u>\$17,888,143</u>
<u>September 30, 2025</u>				
Cost	\$15,062,300	\$ 9,052,648	\$ 104,745	\$24,219,693
Accumulated depreciation	–	(4,395,479)	(8,509)	(4,403,988)
Accumulated impairment	(1,879,955)	(47,607)	–	(1,927,562)
	<u>\$13,182,345</u>	<u>\$ 4,609,562</u>	<u>\$ 96,236</u>	<u>\$17,888,143</u>

	<u>Land</u>	<u>Buildings</u>	<u>Right-of-use assets</u>	<u>Total</u>
<u>January 1, 2024</u>				
Cost	\$24,730,299	\$13,514,292	\$ 793,046	\$39,037,637
Accumulated depreciation	–	(5,234,575)	(41,962)	(5,276,537)
Accumulated impairment	(1,885,390)	(48,347)	–	(1,933,737)
	<u>\$22,844,909</u>	<u>\$ 8,231,370</u>	<u>\$ 751,084</u>	<u>\$31,827,363</u>
<u>For the nine-month period ended September 30, 2024</u>				
At January 1	\$22,844,909	\$ 8,231,370	\$ 751,084	\$31,827,363
Additions	–	25,280	960	26,240
Depreciation	–	(279,841)	(8,262)	(288,103)
Disposals—Cost	(18,345)	(3,983)	–	(22,328)
— Accumulated depreciation	–	2,420	–	2,420
— Accumulated impairment	3,479	334	–	3,813
Reversal of impairment loss	147	–	–	147
Reclassification (Note)	(9,544,192)	(2,571,679)	(486,494)	(12,602,365)
Net currency exchange differences	–	20,997	–	20,997
At September 30	<u>\$13,285,998</u>	<u>\$ 5,424,898</u>	<u>\$ 257,288</u>	<u>\$18,968,184</u>
<u>September 30, 2024</u>				
Cost	\$15,167,762	\$10,319,914	\$ 270,633	\$25,758,309
Accumulated depreciation	–	(4,847,003)	(13,345)	(4,860,348)
Accumulated impairment	(1,881,764)	(48,013)	–	(1,929,777)
	<u>\$13,285,998</u>	<u>\$ 5,424,898</u>	<u>\$ 257,288</u>	<u>\$18,968,184</u>

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

A. Rental income from the lease of the investment property and direct operating expenses arising from the investment property are shown below:

	<u>For the three-month periods ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Rental income from the lease of the investment property (Note)	<u>\$ 499,435</u>	<u>\$ 531,374</u>
Direct operating expenses arising from the investment property that generated income during the period	<u>\$ 418,287</u>	<u>\$ 108,038</u>
Direct operating expenses arising from the investment property that did not generate income during the period	<u>\$ 13,362</u>	<u>\$ 13,089</u>

	For the nine-month periods ended September 30,	
	2025	2024
Rental income from the lease of the investment property (Note)	\$ <u>1,469,327</u>	\$ <u>1,485,688</u>
Direct operating expenses arising from the investment property that generated income during the period	\$ <u>840,248</u>	\$ <u>618,973</u>
Direct operating expenses arising from the investment property that did not generate income during the period	\$ <u>39,095</u>	\$ <u>38,574</u>

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

- B. The fair value of the investment property held by the Group as of September 30, 2025, December 31, 2024 and September 30, 2024 were \$31,411,987, \$35,907,436 and \$34,675,004, respectively, which were assessed based on the reports of independent appraisers. Valuations were made based on most recent transaction prices of similar and comparable properties, considering factors such as location, transaction scale, and purpose of use, etc., which were categorized within Level 3 in fair value hierarchy.
- C. The Group purchased agricultural land under the names of own-cultivators for other uses in the future. The use of the land has not yet been determined, and accordingly, the land was recognized as ‘Investment property, net’.
- D. For more information about the impairment of investment property, refer to Note 6(14), ‘Impairment on non-financial assets’.
- E. For more information about investment property pledged to others as of September 30, 2025, December 31, 2024 and September 30, 2024, refer to Note 8, ‘PLEDGED ASSETS’.

(13) Intangible assets

	Licenses	Trademarks	Software	Goodwill	License agreement and customer lists	Expertise	Others	Total
For the nine-month period ended September 30, 2025								
At January 1	\$ 412,133	\$ 2,932,872	\$ 1,610,875	\$ 30,531,458	\$ 8,888,551	\$ 1,546,645	\$ 849,569	\$ 46,772,103
Additions	–	295	474,106	–	–	–	10,131	484,532
Amortization	(9,918)	(167,557)	(459,969)	–	(330,637)	(75,783)	(123,587)	(1,167,451)
Disposals	–	–	(498)	–	–	–	–	(498)
Reclassification (Note)	–	–	10,822	–	–	–	–	10,822
Net exchange differences	–	(66,994)	(4,404)	(26,952)	–	(39,279)	(6,883)	(144,512)
At September 30	<u>\$ 402,215</u>	<u>\$ 2,698,616</u>	<u>\$ 1,630,932</u>	<u>\$ 30,504,506</u>	<u>\$ 8,557,914</u>	<u>\$ 1,431,583</u>	<u>\$ 729,230</u>	<u>\$ 45,954,996</u>
					License agreement and customer lists			
For the nine-month period ended September 30, 2024								
At January 1	\$ 425,357	\$ 3,315,494	\$ 1,679,640	\$ 30,341,877	\$ 9,276,780	\$ 1,764,603	\$ 550,286	\$ 47,354,037
Additions	–	903	332,961	–	–	–	296	334,160
Amortization	(9,918)	(167,303)	(467,010)	–	(327,533)	(81,368)	(57,901)	(1,111,033)
Disposals	–	–	(111)	–	–	–	–	(111)
Transferred from prepayments for equipment	–	–	183	–	–	–	–	183
Impairment loss	–	(63)	–	–	–	–	–	(63)
Effect of combination entity changes	–	–	(10,207)	433,901	49,516	–	419,650	892,860
Net exchange differences	–	33,455	3,837	7,630	–	17,766	(393)	62,295
At September 30	<u>\$ 415,439</u>	<u>\$ 3,182,486</u>	<u>\$ 1,539,293</u>	<u>\$ 30,783,408</u>	<u>\$ 8,998,763</u>	<u>\$ 1,701,001</u>	<u>\$ 911,938</u>	<u>\$ 47,532,328</u>

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

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

		For the three-month periods ended September 30,	
		2025	2024
Operating costs	\$	19,227	\$ 19,011
Operating expenses		376,062	341,274
	\$	<u>395,289</u>	<u>\$ 360,285</u>
		For the nine-month periods ended September 30,	
		2025	2024
Operating costs	\$	55,442	\$ 55,553
Operating expenses		1,112,009	1,055,480
	\$	<u>1,167,451</u>	<u>\$ 1,111,033</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:

	September 30, 2025	December 31, 2024	September 30, 2024
Circulation business segments	\$ 26,675,854	\$ 26,679,349	\$ 26,671,025
Foods business segments	870,253	893,710	1,153,984
Distribution business segments	21,311	21,311	21,311
Other segments	<u>1,948,559</u>	<u>1,948,559</u>	<u>1,948,559</u>
	<u>\$ 29,515,977</u>	<u>\$ 29,542,929</u>	<u>\$ 29,794,879</u>

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

E. As of September 30, 2025, December 31, 2024 and September 30, 2024, no intangible assets were pledged as collateral.

(14) Impairment on non-financial assets

A. The Group recognized gain on reversal (impairment loss) of non-financial assets for the three-month and nine-month periods ended September 30, 2025 and 2024 (listed as "Other gains and losses"). Details of such gain (loss) are as follows:

		For the three-month periods ended September 30,	
		2025	2024
Items		Recognized in profit or loss	Recognized in other comprehensive income
		Recognized in profit or loss	Recognized in other comprehensive income
(Impairment loss) gain on reversal:			
Property, plant and equipment	(\$ <u>76</u>)	<u>\$ -</u>	<u>\$ 27</u>
			<u>\$ -</u>

Items	For the nine-month periods ended September 30,			
	2025		2024	
	Recognized in profit or loss	Recognized in other comprehensive income	Recognized in profit or loss	Recognized in other comprehensive income
(Impairment loss) gain on reversal:				
Property, plant and equipment	(\$ 427)	\$ –	(\$ 40)	\$ –
Investment property	138	–	147	–
Intangible assets	–	–	(63)	–
	<u>(\$ 289)</u>	<u>\$ –</u>	<u>\$ 44</u>	<u>\$ –</u>

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

Segments	For the three-month periods ended September 30,			
	2025		2024	
	Recognized in profit or loss	Recognized in other comprehensive income	Recognized in profit or loss	Recognized in other comprehensive income
Foods business	<u>(\$ 76)</u>	<u>\$ –</u>	<u>\$ 27</u>	<u>\$ –</u>

Segments	For the nine-month periods ended September 30,			
	2025		2024	
	Recognized in profit or loss	Recognized in other comprehensive income	Recognized in profit or loss	Recognized in other comprehensive income
Foods business	(\$ 306)	\$ –	\$ 53	\$ –
Feeds business	(46)	–	(9)	–
Pharmaceuticals business	63	–	–	–
	<u>(\$ 289)</u>	<u>\$ –</u>	<u>\$ 44</u>	<u>\$ –</u>

- C. The recoverable amount of these non-financial assets is the asset's fair value less costs of disposal. The fair value was determined based on recent transaction prices of similar properties and the assessed present value of land, considering factors such as location, transaction scale, and purpose of use, etc. The fair value is classified as a Level 3 fair value.
- D. The Group's goodwill is tested annually for impairment. The recoverable amount of all cash-generating units has been determined based on value-in-use calculations. These calculations use pre-tax cash flow projections based on financial budgets approved by the management covering a five-year-period. For the year ended December 31, 2024, the recoverable amount of all cash-generating units calculated using the value-in-use exceeded their carrying amount, so goodwill was not impaired. The key assumptions used for value-in-use calculations are described in Note 6(14), 'Impairment of non-financial assets' in the consolidated financial statements for the year ended December 31, 2024.

(15) Short-term borrowings

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>	<u>Collateral</u>
Unsecured bank borrowings	\$ 31,924,224	\$ 28,420,582	\$ 36,275,568	None
Secured bank borrowings	<u>3,098,122</u>	<u>3,200,025</u>	<u>3,385,713</u>	(Note)
	<u>\$ 35,022,346</u>	<u>\$ 31,620,607</u>	<u>\$ 39,661,281</u>	
Interest rate range	<u>0.67%~6.25%</u>	<u>0.75%~6.90%</u>	<u>1.33%~6.93%</u>	

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

For more information about interest expenses recognized by the Group for the three-month and nine-month periods ended September 30, 2025 and 2024, refer to Note 6(29), 'Finance costs'.

(16) Short-term notes and bills payable

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>	<u>Collateral</u>
Commercial papers payable	\$ 31,302,000	\$ 6,923,962	\$ 21,520,082	(Note)
Less: Unamortized discount	(<u>23,801</u>)	(<u>5,165</u>)	(<u>13,387</u>)	
	<u>\$ 31,278,199</u>	<u>\$ 6,918,797</u>	<u>\$ 21,506,695</u>	
Interest rate range	<u>1.58%~2.29%</u>	<u>1.66%~2.24%</u>	<u>1.72%~2.90%</u>	

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

A. For more information about interest expenses recognized by the Group for the three-month and nine-month periods ended September 30, 2025 and 2024, refer to Note 6(29), 'Finance costs'.

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

(17) Other payables

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Receipts under custody at convenience stores	\$ 12,598,038	\$ 10,790,674	\$ 12,838,510
Accrued salaries and bonuses	13,305,206	13,058,948	12,920,585
Advertising and promotion expenses payable	9,412,444	8,042,603	9,662,135
Equipment and construction payable	3,857,828	4,843,690	3,001,785
Incentive bonus payable to franchisees	2,603,557	1,176,030	1,319,941
Employees' compensation and remuneration for directors and supervisors	2,913,378	3,477,110	2,954,404
Sales receipt on behalf of others	1,101,586	1,408,788	1,083,673
Others	<u>30,994,312</u>	<u>27,834,566</u>	<u>28,349,188</u>
	<u>\$ 76,786,349</u>	<u>\$ 70,632,409</u>	<u>\$ 72,130,221</u>

(18) Corporate bonds payable

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>	<u>Collateral</u>
Unsecured bonds payable	\$ 67, 575, 000	\$ 65, 075, 000	\$ 62, 700, 000	None
Less: Current portion of bonds payable	(11, 075, 000)	(9, 825, 000)	(7, 825, 000)	
	<u>\$ 56, 500, 000</u>	<u>\$ 55, 250, 000</u>	<u>\$ 54, 875, 000</u>	

- A. 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.
- B. 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.
- C. 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.
- D. 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.
- E. 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.
- F. 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.
- G. 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.
- H. 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.
- I. 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.
- J. 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.
- K. 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.
- L. 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.

- M. 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.
- N. 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.
- O. The Company issued unsecured ordinary bonds payable in April 2025. The significant terms of the bonds are as follows:
- (a) Total issue amount: \$3,800,000
 - (b) Issue price: At par value of \$1,000 per bond
 - (c) Coupon rate: 1.90%
 - (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 repayable starting April 2029 to April 2030 in two installments at the rate of 50% and 50%, respectively.
 - (f) Period: 5 years, from April 18, 2025 to April 18, 2030.
 - (g) Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.

P. The Company issued unsecured ordinary bonds payable in September 2025. The significant terms of the bonds are as follows:

(a) Total issue amount: \$5,400,000.

(b) Issue price: At par value of \$1,000 per bond.

(c) Coupon rate: 1.66%.

(d) Term of interest repayment: The bond interest is calculated on simple rate every year starting September 2025 based on the coupon rate.

(e) Repayment term: The bonds are repayable starting September 2029 to September 2030 in two installments at the rate of 50% and 50%, respectively.

(f) Period: 5 years, from September 19, 2025 to September 19, 2030.

(g) Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.

For more information about interest expenses recognized by the Group for the three-month and nine-month periods ended September 30, 2025 and 2024, refer to Note 6(29), 'Finance costs'.

(19) Long-term borrowings

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>	<u>Collateral</u>
Unsecured bank borrowings	\$ 36,061,221	\$ 48,212,120	\$ 40,190,413	None
Secured bank borrowings	566,779	596,666	630,861	(Note)
Commercial papers payable	<u>8,800,000</u>	<u>5,000,000</u>	<u>5,000,000</u>	None
	45,428,000	53,808,786	45,821,274	
Less: Current portion of				
long-term borrowings	(349,244)	(468,747)	(563,205)	
Unamortized discount	(1,394)	(5,308)	(314)	
	<u>\$ 45,077,362</u>	<u>\$ 53,334,731</u>	<u>\$ 45,257,755</u>	
Range of maturity dates	<u>4.2026~7.2034</u>	<u>6.2025~4.2034</u>	<u>6.2025~7.2034</u>	
Range of interest rates	<u>1.38%~6.37%</u>	<u>0.50%~6.2%</u>	<u>0.50%~5.90%</u>	

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

A. For more information about interest expenses recognized by the Group for the three-month and nine-month periods ended September 30, 2025 and 2024, refer to Note 6(29), 'Finance costs'.

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

C. As of September 30, 2025, the borrowing of commercial papers payable amounted to \$8,800,000, which should be classified as current liabilities in accordance with the Q&A guidelines on 'Questions on the Classification of Liabilities for Funds Obtained from the Revolving Issuance of Commercial Papers by Enterprises' issued by the Accounting Research and Development Foundation. However, the Group has elected to classify it as non-current liabilities in accordance with the applicable regulations issued by the Securities and Futures Bureau, Financial Supervisory Commission (FSC) regarding the aforementioned Q&A guidelines

(20) Pensions

- A. The Group has a defined benefit pension plan in accordance with the Labor Standards Law, covering all regular employees' service years prior to the enforcement of the Labor Pension Act on July 1, 2005 and service years thereafter of employees who chose to continue to be subject to the pension mechanism under the Law. Under the defined benefit pension plan, two units are accrued for each year of service for the first 15 years and one unit for each additional year thereafter, subject to a maximum of 45 units. Pension benefits are based on the number of units accrued and the average monthly salaries and wages of the last 6 months prior to retirement. The Group contributes monthly an amount equal to 2%~15% of the employees' monthly salaries and wages to the retirement fund deposited with Bank of Taiwan, the trustee, under the name of the independent retirement fund committee. Also, the Group would assess the balance in the aforementioned labor pension reserve account by December 31 every year. If the account balance is not enough to pay the pension calculated by the aforementioned method to the employees expected to qualify for retirement in the following year, the Group will make contribution for the deficit by end of March next year. Certain overseas subsidiaries of the Group adopt relative contribution plan in accordance with their respective local laws and local pension regulations. Related information is shown below:
- (a) For the aforementioned pension plan, the Group recognized pension costs of \$51,036, \$59,053, \$152,916 and \$175,426 for the three-month and nine-month periods ended September 30, 2025 and 2024, respectively.
- (b) Expected contributions to the defined benefit pension plans of the Group for the next year is \$337,703.
- B. Effective July 1, 2005, the Group has established a defined contribution pension plan (the "New Plan") under the Labour Pension Act, covering all regular employees with R.O.C. nationality. Under the New Plan, the Group contributes monthly an amount based on 6% of the employees' monthly salaries and wages to the employees' individual pension accounts at the Bureau of Labour Insurance. The benefits accrued are paid monthly or in lump sum upon termination of employment. The subsidiaries in mainland China are subject to the government sponsored defined contribution plan. Monthly contributions to an independent fund administered by the government in accordance with the pension regulations in the People's Republic of China are based on a fixed percentage of employees' monthly salaries and wages. Other than the monthly contributions, the Group has no further obligations. The pension costs under the defined contribution pension plans of the Group for the three-month and nine-month periods ended September 30, 2025 and 2024 were \$1,065,324, \$1,071,904, \$3,200,689 and \$3,125,444, respectively.

(21) Share capital

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

	For the nine-month periods ended September 30,	
	2025	2024
Beginning and ending balance	<u>5, 682, 015</u>	<u>5, 682, 015</u>

- B. As of September 30, 2025, the Company's authorized capital was \$60,000,000, and the paid-in capital was \$56,820,154, consisting of 5,682,015 thousand shares of ordinary stock, with a par value of \$10 (in dollars) per share. All proceeds from shares issued have been collected.

(22) Capital reserves

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

B. Movements of the Company's capital reserves for the nine-month periods ended September 30, 2025 and 2024 are as follows:

	Share premium	Difference between the acquisition or disposal price and carrying amount of subsidiaries	Share of change in net equity of associates and joint ventures accounted for under equity method	Others	Total
At January 1, 2025	\$ 438,468	\$ 1,697,172	\$ 464,942	\$ 203,967	\$ 2,804,549
Adjustment for change in capital reserve of investee companies	-	-	13,751	(50)	13,701
Adjustment of capital reserve due to change in interests in associates	-	-	(687)	-	(687)
Transactions with non-controlling interests of subsidiaries	-	(40,071)	-	-	(40,071)
Payments of unpaid cash dividends from previous year transferred to capital reserve	-	-	-	(571)	(571)
At September 30, 2025	<u>\$ 438,468</u>	<u>\$ 1,657,101</u>	<u>\$ 478,006</u>	<u>\$ 203,346</u>	<u>\$ 2,776,921</u>

	Share premium	Difference between the acquisition or disposal price and carrying amount of subsidiaries	Share of change in net equity of associates and joint ventures accounted for under equity method	Others	Total
At January 1, 2024	\$ 438,468	\$ 1,690,385	\$ 452,392	\$ 199,489	\$ 2,780,734
Adjustment for change in capital reserve of investee companies	–	–	12,552	–	12,552
Transactions with non-controlling interests of subsidiaries	–	6,787	–	–	6,787
Payments of unpaid cash dividends from previous year transferred to capital reserve	–	–	–	(4,442)	(4,442)
At September 30, 2024	<u>\$ 438,468</u>	<u>\$ 1,697,172</u>	<u>\$ 464,944</u>	<u>\$ 195,047</u>	<u>\$ 2,795,631</u>

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

(23) Retained earnings

- A. Pursuant to the amended R.O.C. Company Law, the current year's after-tax earnings should be used initially to cover any accumulated deficit; thereafter 10% of the remaining earnings should be set aside as legal reserve until the balance of legal reserve is equal to that of paid-in capital. The legal reserve shall be exclusively used to cover accumulated deficit, to issue new stocks or distribute cash to shareholders in proportion to their share ownership. The use of legal reserve for the issuance of stocks or cash dividends to shareholders in proportion to their share ownership is permitted provided that the balance of such reserve exceeds 25% of the Company's paid-in capital.
- B. Since the Company is in a changeable industry environment and the life cycle of the Company is in a stable growth, the appropriation of earnings should consider fund requirements and capital budgets to decide how much earnings will be kept or distributed and how much cash dividends will be distributed. According to the Company's Articles of Incorporation, 10% of the annual net income, after offsetting any loss of prior years and paying all taxes and dues, shall be set aside as legal reserve. And set aside or reverse special reserve in accordance with related laws, the remaining net income and the unappropriated retained earnings from prior years can be distributed in accordance with a resolution passed during a meeting of the Board of Directors and approved at the stockholders' meeting. Of the amount to be distributed by the Company, stockholders' bonuses shall comprise 50% to 100% of the unappropriated retained earnings, and the percentage of cash dividends shall not be less than 30% of dividends distributed.
- C. In accordance with the regulations, the Company shall set aside special reserve from the debit balance on other equity items at the balance sheet date before distributing earnings. When debit balance on other equity items is reversed subsequently, the reversed amount could be included in the distributable earnings. For the nine-month periods ended September 30, 2025 and 2024, the aforementioned (reversal of) appropriation for special reserve amounted to (\$1,892,645) and \$1,591,241, respectively.
- D. The amounts previously set aside by the Company as special reserve on initial application of IFRSs in accordance with Order No. Financial-Supervisory-Securities-Corporate-1090150022, dated March 31, 2021, shall be reversed proportionately when the relevant assets are used, disposed of or reclassified subsequently. For the nine-month periods ended September 30, 2025 and 2024, the aforementioned reversal of special reserve amounted to \$435 for both periods. As of September 30, 2025, the balance of special reserve that was set aside on initial application of IFRSs was \$3,895,927.
- E. The Company recognized dividends distributed to owners amounting to \$17,046,046 (\$3 (in dollars) per share as cash dividends) from earnings for the year 2023. On May 29, 2025, the Board of Directors resolved the distribution of dividends from the earnings for the year 2024 in the amount of \$17,046,046 (\$3 (in dollars) per share as cash dividends).

F. In accordance with relevant laws and regulations of R.O.C., the long-term equity investment accounted for under equity method – President Securities Corp. has set aside a special reserve for trading losses and default losses from the annual post tax profit. The special reserve shall not be used for any other purpose except for covering the losses of President Securities Corp. or, when the special reserve reaches 50% of the amount of paid-in capital, 50% of the special reserve may be used for capitalization. As of September 30, 2025, the Company recognized special reserve of \$105,429 in accordance with IAS 28, “Investments in Associates and Joint Ventures”.

(24) Other equity items

For the nine-month period ended September 30, 2025			
	Currency translation difference	Unrealized gains or losses on valuation	Total
At January 1, 2025	(\$ 1, 356, 150)	\$ 896, 623	(\$ 459, 527)
Currency translation differences			
— Group	(7, 363, 420)	—	(7, 363, 420)
— Associates	(58, 867)	—	(58, 867)
Valuation adjustment and reclassification			
— Group	—	(95, 787)	(95, 787)
— Associates	—	231, 652	231, 652
At September 30, 2025	<u>(\$ 8, 778, 437)</u>	<u>\$ 1, 032, 488</u>	<u>(\$ 7, 745, 949)</u>
For the nine-month period ended September 30, 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	4, 096, 221	—	4, 096, 221
— Associates	42, 644	—	42, 644
Valuation adjustment and reclassification			
— Group	—	39, 766	39, 766
— Associates	—	122, 183	122, 183
At September 30, 2024	<u>(\$ 2, 399, 918)</u>	<u>\$ 911, 146</u>	<u>(\$ 1, 488, 772)</u>

(25) Operating revenue

A. Disaggregation of revenue from contracts with customers:

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

For the three-month period ended September 30, 2025			
	<u>Foods and feeds segments</u>	<u>Convenience stores segments</u>	<u>Circulation and distribution segments</u>
Timing of revenue recognition			
— At a point in time	\$ 49,777,477	\$ 54,377,622	\$ 39,834,524
— Over time	235,046	331,417	5,963,657
	<u>\$ 50,012,523</u>	<u>\$ 54,709,039</u>	<u>\$ 45,798,181</u>
	<u>Packaging and containers segments</u>	<u>Other segments</u>	<u>Total</u>
Timing of revenue recognition			
— At a point in time	\$ 6,843,086	\$ 18,681,227	\$ 169,513,936
— Over time	—	282,076	6,812,196
	<u>\$ 6,843,086</u>	<u>\$ 18,963,303</u>	<u>\$ 176,326,132</u>
For the three-month period ended September 30, 2024			
	<u>Foods and feeds segments</u>	<u>Convenience stores segments</u>	<u>Circulation and distribution segments</u>
Timing of revenue recognition			
— At a point in time	\$ 52,332,545	\$ 53,008,633	\$ 42,072,362
— Over time	235,337	282,149	5,179,254
	<u>\$ 52,567,882</u>	<u>\$ 53,290,782</u>	<u>\$ 47,251,616</u>
	<u>Packaging and containers segments</u>	<u>Other segments</u>	<u>Total</u>
Timing of revenue recognition			
— At a point in time	\$ 7,279,356	\$ 17,838,770	\$ 172,531,666
— Over time	—	693,356	6,390,096
	<u>\$ 7,279,356</u>	<u>\$ 18,532,126</u>	<u>\$ 178,921,762</u>

For the nine-month period ended September 30, 2025			
	Foods and feeds segments	Convenience stores segments	Circulation and distribution segments
Timing of revenue recognition			
— At a point in time	\$ 146,497,998	\$ 156,963,169	\$ 119,445,900
— Over time	678,656	989,736	16,157,209
	<u>\$ 147,176,654</u>	<u>\$ 157,952,905</u>	<u>\$ 135,603,109</u>
	Packaging and containers segments	Other segments	Total
Timing of revenue recognition			
— At a point in time	\$ 21,369,664	\$ 52,391,312	\$ 496,668,043
— Over time	—	670,011	18,495,612
	<u>\$ 21,369,664</u>	<u>\$ 53,061,323</u>	<u>\$ 515,163,655</u>
For the nine-month period ended September 30, 2024			
	Foods and feeds segments	Convenience stores segments	Circulation and distribution segments
Timing of revenue recognition			
— At a point in time	\$ 143,055,818	\$ 150,282,835	\$ 118,886,607
— Over time	592,061	821,413	15,111,071
	<u>\$ 143,647,879</u>	<u>\$ 151,104,248</u>	<u>\$ 133,997,678</u>
	Packaging and containers segments	Other segments	Total
Timing of revenue recognition			
— At a point in time	\$ 19,710,097	\$ 50,342,730	\$ 482,278,087
— Over time	—	995,348	17,519,893
	<u>\$ 19,710,097</u>	<u>\$ 51,338,078</u>	<u>\$ 499,797,980</u>

B. Contract assets and liabilities:

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

	September 30, 2025	December 31, 2024	September 30, 2024	January 1, 2024
Contract assets-current	<u>\$ 77,480</u>	<u>\$ 29,397</u>	<u>\$ –</u>	<u>\$ –</u>
Contract liabilities:				
Advance receipts for sales of products	\$ 3,928,236	\$ 14,753,978	\$ 5,475,339	\$10,196,933
Advance receipts for gift certificates and gift cards	11,445,757	9,602,964	8,699,921	8,442,856
Customer loyalty programmes	2,317,853	2,507,406	2,483,475	2,383,078
Members' deposits	1,089,551	1,037,589	990,045	936,791
Franchise fee	606,500	570,412	583,332	497,445
Others	<u>538,993</u>	<u>374,954</u>	<u>340,477</u>	<u>283,945</u>
	<u>\$ 19,926,890</u>	<u>\$ 28,847,303</u>	<u>\$ 18,572,589</u>	<u>\$22,741,048</u>
Contract liabilities				
-current	\$ 19,173,720	\$ 28,078,316	\$ 17,880,714	\$22,061,872
Contract liabilities				
-non-current	<u>753,170</u>	<u>768,987</u>	<u>691,875</u>	<u>679,176</u>
	<u>\$ 19,926,890</u>	<u>\$ 28,847,303</u>	<u>\$ 18,572,589</u>	<u>\$22,741,048</u>

(b) Revenue recognized that was included in the contract liability balance at the beginning of the three-month and nine-month periods ended September 30, 2025 and 2024 were \$1,796,077, \$1,216,222, \$22,389,812 and \$17,948,948, respectively.

(26) Interest income

	<u>For the three-month periods ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Interest income from bank deposits	\$ 660,032	\$ 791,476
Interest income from financial assets measured at amortized cost	343,043	413,135
Interest income from financial assets at fair value through other comprehensive income	–	24,064
Other interest income	3,988	4,318
	<u>\$ 1,007,063</u>	<u>\$ 1,232,993</u>
	<u>For the nine-month periods ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Interest income from bank deposits	\$ 2,105,418	\$ 2,270,710
Interest income from financial assets measured at amortized cost	1,145,815	1,222,720
Interest income from financial assets at fair value through other comprehensive income	–	71,702
Other interest income	12,498	12,887
	<u>\$ 3,263,731</u>	<u>\$ 3,578,019</u>

(27) Other income

	<u>For the three-month periods ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Rental income	\$ 156,285	\$ 177,319
Dividend income	105,317	43,475
Government grants income	61,862	39,813
Other income	970,586	988,981
	<u>\$ 1,294,050</u>	<u>\$ 1,249,588</u>
	<u>For the nine-month periods ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Rental income	\$ 462,311	\$ 511,591
Dividend income	323,406	234,259
Government grants income	337,456	275,318
Gain recognized in bargain purchase transaction	–	44,619
Other income	3,209,760	3,031,799
	<u>\$ 4,332,933</u>	<u>\$ 4,097,586</u>

(28) Other gains and losses

	<u>For the three-month periods ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Loss on disposal of property, plant and equipment	(\$ 15,000)	(\$ 18,714)
Loss on disposal of intangible assets	(178)	(109)
Loss on disposal of financial assets at fair value through other comprehensive income - debt instrument	–	(12,780)
Gain from lease modification	39,308	25,170
Net currency exchange gain (loss)	34,810	(24,825)
Net gain on financial assets and liabilities at fair value through profit or loss	248,200	219,311
Impairment (loss) gain on non-financial assets	(76)	27
Other losses	(437,698)	(450,351)
	<u>(\$ 130,634)</u>	<u>(\$ 262,271)</u>
	<u>For the nine-month periods ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Loss on disposal of property, plant and equipment	(\$ 91,958)	(\$ 34,119)
Gain on disposal of investment property	3,742	1,837
Loss on disposal of intangible assets	(491)	(111)
Gain on disposal of investment	–	373,065
Loss on disposal of financial assets at fair value through other comprehensive income - debt instrument	–	(40,388)
Gain from lease modification	106,406	118,228
Net currency exchange loss	(93,518)	(111,987)
Net gain on financial assets and liabilities at fair value through profit or loss	300,482	559,141
Impairment (loss) gain on non-financial assets	(289)	44
Other losses	(1,236,340)	(1,334,627)
	<u>(\$ 1,011,966)</u>	<u>(\$ 468,917)</u>

(29) Finance costs

	For the three-month periods ended September 30,	
	2025	2024
Interest expense:		
Bank borrowings	\$ 735,173	\$ 620,328
Interest expense on lease liabilities	536,269	456,618
Less: Capitalization of qualifying assets	(43,069)	(7,406)
	<u>\$ 1,228,373</u>	<u>\$ 1,069,540</u>
	For the nine-month periods ended September 30,	
	2025	2024
Interest expense:		
Bank borrowings	\$ 2,179,665	\$ 1,785,940
Interest expense on lease liabilities	1,537,177	1,342,546
Less: Capitalization of qualifying assets	(128,996)	(9,445)
	<u>\$ 3,587,846</u>	<u>\$ 3,119,041</u>

(30) Expenses by nature

	For the three-month period ended September 30, 2025		
	Operating cost	Operating expense	Total
Employee benefit expenses	<u>\$ 6,421,071</u>	<u>\$ 14,807,840</u>	<u>\$ 21,228,911</u>
Depreciation charges on property, plant and equipment	<u>\$ 2,427,063</u>	<u>\$ 3,232,915</u>	<u>\$ 5,659,978</u>
Depreciation charges on right-of-use assets	<u>\$ 388,144</u>	<u>\$ 4,057,355</u>	<u>\$ 4,445,499</u>
Depreciation charges on investment property	<u>\$ –</u>	<u>\$ 19,436</u>	<u>\$ 19,436</u>
Amortization of intangible assets	<u>\$ 19,227</u>	<u>\$ 376,062</u>	<u>\$ 395,289</u>
	For the three-month period ended September 30, 2024		
	Operating cost	Operating expense	Total
Employee benefit expenses	<u>\$ 6,130,831</u>	<u>\$ 15,199,750</u>	<u>\$ 21,330,581</u>
Depreciation charges on property, plant and equipment	<u>\$ 2,502,409</u>	<u>\$ 2,980,291</u>	<u>\$ 5,482,700</u>
Depreciation charges on right-of-use assets	<u>\$ 434,003</u>	<u>\$ 4,529,996</u>	<u>\$ 4,963,999</u>
Depreciation charges on investment property	<u>\$ –</u>	<u>\$ 45,301</u>	<u>\$ 45,301</u>
Amortization of intangible assets	<u>\$ 19,011</u>	<u>\$ 341,274</u>	<u>\$ 360,285</u>

	For the nine-month period ended September 30, 2025		
	Operating cost	Operating expense	Total
Employee benefit expenses	\$ 18,711,371	\$ 44,379,759	\$ 63,091,130
Depreciation charges on property, plant and equipment	\$ 7,339,585	\$ 9,518,440	\$ 16,858,025
Depreciation charges on right-of-use assets	\$ 1,266,903	\$ 13,198,779	\$ 14,465,682
Depreciation charges on investment property	\$ –	\$ 96,398	\$ 96,398
Amortization of intangible assets	\$ 55,442	\$ 1,112,009	\$ 1,167,451

	For the nine-month period ended September 30, 2024		
	Operating cost	Operating expense	Total
Employee benefit expenses	\$ 17,640,309	\$ 43,532,850	\$ 61,173,159
Depreciation charges on property, plant and equipment	\$ 7,456,080	\$ 8,618,342	\$ 16,074,422
Depreciation charges on right-of-use assets	\$ 1,265,550	\$ 13,304,154	\$ 14,569,704
Depreciation charges on investment property	\$ –	\$ 186,734	\$ 186,734
Amortization of intangible assets	\$ 55,553	\$ 1,055,480	\$ 1,111,033

(31) Employee benefit expense

	For the three-month period ended September 30, 2025		
	Operating cost	Operating expense	Total
Wages and salaries	\$ 4,945,041	\$ 12,071,892	\$ 17,016,933
Labor and health insurance expenses	467,024	1,047,705	1,514,729
Pension costs	365,747	750,613	1,116,360
Other personnel expenses	643,259	937,630	1,580,889
	\$ 6,421,071	\$ 14,807,840	\$ 21,228,911

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

	For the nine-month period ended September 30, 2025		
	Operating cost	Operating expense	Total
Wages and salaries	\$ 14,369,824	\$ 36,120,675	\$ 50,490,499
Labor and health insurance expenses	1,408,867	3,201,669	4,610,536
Pension costs	1,095,656	2,257,949	3,353,605
Other personnel expenses	1,837,024	2,799,466	4,636,490
	<u>\$ 18,711,371</u>	<u>\$ 44,379,759</u>	<u>\$ 63,091,130</u>
	For the nine-month period ended September 30, 2024		
	Operating cost	Operating expense	Total
Wages and salaries	\$ 13,581,922	\$ 35,700,393	\$ 49,282,315
Labor and health insurance expenses	1,322,491	2,949,042	4,271,533
Pension costs	1,038,145	2,262,725	3,300,870
Other personnel expenses	1,697,751	2,620,690	4,318,441
	<u>\$ 17,640,309</u>	<u>\$ 43,532,850</u>	<u>\$ 61,173,159</u>

- A. A ratio of distributable profit of the current year, shall be distributed as employees' compensation and directors' remuneration. The ratio shall not be lower than 2% for employees' compensation, of which no lower than 1% of profit of the current year shall be distributed as rank-and-file employees' compensation. In addition, the ratio shall not be higher than 2% of profit of the current year for directors' remuneration. If the Company has an accumulated deficit, earnings should be reserved to cover deficit.
- B. For the three-month and nine-month periods ended September 30, 2025 and 2024, employees' compensation was accrued at \$526,065, \$540,034, \$1,459,049 and \$1,510,355, respectively, while directors' remuneration was accrued at \$95,918, \$97,471, \$266,633 and \$280,560, respectively. The aforementioned amounts were recognized in salary expenses. The expenses recognized for the year were accrued based on the earnings of current year and the percentage specified in the Articles of Incorporation of the Company. The employees' compensation and directors' remuneration as resolved by the Board of Directors were the same as the estimated total amount of \$2,089,870 recognized in the 2024 financial statements, and the employees' compensation will be distributed in the form of cash. Information about the appropriation of employees' compensation and directors' remuneration by the Company as proposed by the Board of Directors will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchange.

(32) Income tax

A. Income tax expense:

(a) Components of income tax expense:

	<u>For the three-month periods ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Current income tax:		
Income tax incurred in current period	\$ 2,971,852	\$ 3,138,770
(Over) under provision of prior year's income tax payable	(76,513)	2,334
Total current income tax	<u>2,895,339</u>	<u>3,141,104</u>
Deferred income tax:		
Origination and reversal of temporary differences	<u>406,421</u>	<u>215,149</u>
Income tax expense	<u>\$ 3,301,760</u>	<u>\$ 3,356,253</u>

	<u>For the nine-month periods ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Current income tax:		
Income tax incurred in current period	\$ 9,097,899	\$ 9,654,320
Tax on unappropriated earnings	312,422	20,846
Over provision of prior year's income tax payable	(321,139)	(24,845)
Total current income tax	<u>9,089,182</u>	<u>9,650,321</u>
Deferred income tax:		
Origination and reversal of temporary differences	<u>450,792</u>	<u>(1,138,521)</u>
Income tax expense	<u>\$ 9,539,974</u>	<u>\$ 8,511,800</u>

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

	<u>For the three-month periods ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Changes in fair value of financial assets at fair value through other comprehensive income - equity instruments	<u>\$ 5,451</u>	<u>\$ 20,378</u>

	For the nine-month periods ended September 30,	
	2025	2024
Changes in fair value of financial assets at fair value through other comprehensive income - equity instruments	\$ 1,934	\$ 3,680

- B. The Company's income tax returns through 2023 have been assessed and approved by the Tax Authority and there were no disputes existing between the Company and the Authority as of November 6, 2025.
- C. The Group is within the scope of the Pillar Two model rules published by the Organization for Economic Co-operation and Development (OECD). As of September 30, 2025, the Pillar Two legislation was enacted in Malaysia, etc., the jurisdictions in which certain subsidiaries were incorporated, and will come into effect from January 1, 2025 and the following years. Under the Pillar Two legislation, the Group is liable to pay a top-up tax for the difference between its GloBE effective tax rate per jurisdiction and the 15% minimum rate. The Group is in the process of assessing its exposure to the Pillar Two legislation for when it comes into effect. However, due to the complexities in applying the legislation and calculating GloBE income, the quantitative impact of the enacted or substantively enacted legislation is not yet reasonably estimable. The Group is currently in the process of applying the legislation.

(33) Earnings per share

	For the three-month period ended September 30, 2025		
	Amount after tax	Weighted average number of shares outstanding (shares in thousands)	Earnings per share (in dollars)
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 5,994,892	5,682,015	\$ 1.06
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 5,994,892	5,682,015	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	—	19,351	
Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares	\$ 5,994,892	5,701,366	\$ 1.05

For the three-month period ended September 30, 2024			
	Amount after tax	Weighted average number of shares outstanding (shares in thousands)	Earnings per share (in dollars)
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 6,088,935	5,682,015	\$ 1.07
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 6,088,935	5,682,015	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	—	17,938	
Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares	\$ 6,088,935	5,699,953	\$ 1.07
For the nine-month period ended September 30, 2025			
	Amount after tax	Weighted average number of shares outstanding (shares in thousands)	Earnings per share (in dollars)
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 16,664,597	5,682,015	\$ 2.93
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 16,664,597	5,682,015	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	—	24,361	
Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares	\$ 16,664,597	5,706,376	\$ 2.92

	For the nine-month period ended September 30, 2024		
		Weighted average number of shares outstanding	Earnings per share
	<u>Amount after tax</u>	<u>(shares in thousands)</u>	<u>(in dollars)</u>
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 17,531,974	5,682,015	\$ 3.09
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 17,531,974	5,682,015	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	—	23,015	
Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares	\$ 17,531,974	5,705,030	\$ 3.07

(34) Transactions with non-controlling interest

- A. During the nine-month periods ended September 30, 2025 and 2024, the Group acquired additional shares of the subsidiaries, Guan-Chan Wholesale and Logistics Corp., etc., through negotiation or public market for a total cash consideration of \$510,097 and \$135,749, respectively. This transaction resulted in a decrease in the non-controlling interest by \$442,657 and \$142,200 and a (decrease) increase in the equity attributable to owners of the parent by (\$67,440) and \$6,451 as of September 30, 2025 and 2024, respectively.
- B. During the nine-month periods ended September 30, 2025 and 2024, the Group partially disposed some of its shares of the subsidiary, Uni-President China Holdings Ltd., through public market for a total cash consideration of \$137,679 and \$708, respectively. This transaction resulted in an increase in the non-controlling interest by \$110,310 and \$372, respectively, and an increase in the equity attributable to owners of the parent by \$27,369 and \$336 as of September 30, 2025 and 2024, respectively.

- C. Based on the above transactions, the details of changes in the Group's capital reserve due to transactions with non-controlling interest for the nine-month periods ended September 30, 2025 and 2024 are as follows:

	For the nine-month periods ended September 30,	
	2025	2024
Acquisition of non-controlling interest:		
Carrying amount of non-controlling interest acquired	\$ 442,657	\$ 142,200
Consideration paid for acquisition of non-controlling interest	(510,097)	(135,749)
Disposal of non-controlling interest:		
Carrying amount of non-controlling interest disposed	(110,310)	(372)
Consideration received from disposal of non-controlling interest	<u>137,679</u>	<u>708</u>
Capital reserve - difference between proceeds and carrying amount from acquisition or disposal of subsidiaries	<u>(\$ 40,071)</u>	<u>\$ 6,787</u>

(35) Supplemental cash flow information

- A. Operating activities with partial cash flows:

	For the nine-month periods ended September 30,	
	2025	2024
Dividend income	\$ 323,406	\$ 234,259
Cash dividends from investments accounted for under equity method	1,961,533	1,994,296
Add: Beginning balance of dividends receivable (listed as 'Other receivables')	<u>37,233</u>	<u>—</u>
Dividends received	<u>\$ 2,322,172</u>	<u>\$ 2,228,555</u>

- B. Investing activities with partial cash flows:

	For the nine-month periods ended September 30,	
	2025	2024
(a) Acquisition of property, plant and equipment	\$ 20,169,512	\$ 21,010,008
Add: Beginning balance of other payables	4,752,619	3,812,202
Less: Ending balance of other payables	(3,484,794)	(3,001,785)
Capitalization of interest	<u>(114,547)</u>	<u>(9,445)</u>
Cash paid for acquisition of property, plant and equipment	<u>\$ 21,322,790</u>	<u>\$ 21,810,980</u>

	For the nine-month periods ended September 30,	
(b) Acquisition of investment property	\$ 92,664	\$ 26,240
Less: Additions and revaluations of lease liabilities (listed as 'Lease liabilities - current and Lease liabilities - non-current)	<u>—</u>	<u>(960)</u>
Cash paid for acquisition of investment property	<u>\$ 92,664</u>	<u>\$ 25,280</u>
(c) Increase in prepayments for equipment	\$ 3,366,891	\$ 3,326,564
Add: Beginning balance of other payables	91,071	—
Less: Ending balance of other payables	<u>(373,034)</u>	<u>—</u>
Capitalization of interest	<u>(14,449)</u>	<u>—</u>
Cash paid for prepayments for equipment	<u>\$ 3,070,479</u>	<u>\$ 3,326,564</u>
(d) Proceeds from disposal of property, plant and equipment	\$ 234,148	\$ 459,765
Less: Ending balance of accounts receivable (listed as 'Other receivables')	<u>(1,400)</u>	<u>(370)</u>
Cash received from disposal of property, plant and equipment	<u>\$ 232,748</u>	<u>\$ 459,395</u>

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

	For the nine-month periods ended September 30,	
	2025	2024
(a) Write-off of allowance for doubtful accounts	<u>\$ 4,999</u>	<u>\$ 56,440</u>
(b) Financial assets at fair value through profit or loss - non-current reclassified to financial assets at fair value through profit or loss - current	<u>\$ 21,487</u>	<u>\$ —</u>
(c) Financial assets at amortized cost - non-current reclassified to financial assets at amortized cost - current	<u>\$ 8,976,532</u>	<u>\$ 12,289,159</u>
(d) Inventories reclassified to investment property	<u>\$ 471,964</u>	<u>\$ —</u>
(e) Property, plant and equipment reclassified to inventory	<u>\$ 482,728</u>	<u>\$ 481,884</u>
(f) Property, plant and equipment reclassified to investment property	<u>\$ 302,580</u>	<u>\$ 52,466</u>

	For the nine-month periods ended September 30,	
	2025	2024
(g) Property, plant and equipment reclassified to intangible assets	\$ 1, 278	\$ –
(h) Right-of-use assets reclassified to property, plant and equipment	\$ 1, 896, 151	\$ 5, 513
(i) Investment property reclassified to property, plant and equipment	\$ 1, 562, 407	\$ 12, 168, 337
(j) Investment property reclassified to right-of-use assets	\$ –	\$ 486, 494
(k) Prepayments for equipment reclassified to property, plant and equipment	\$ 3, 750, 238	\$ 1, 483, 887
(l) Prepayments for equipment reclassified to intangible assets	\$ –	\$ 183
(m) Prepaid property and plant (listed as ‘Other non-current assets’) reclassified to property, plant and equipment	\$ 4, 294, 473	\$ –
(n) Other non-current assets reclassified to intangible assets	\$ 9, 544	\$ –

- 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:

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

(36) Business combinations

- A. On September 19, 2024, in achieving business development strategy, the Group converted its held financial assets (listed as ‘financial assets at fair value through profit or loss - current’) into 80% equity interest of Yahoo! Taiwan Holdings Limited amounting to USD 25,000 thousand, and obtained control over the entity. The settlement of the related equity interest had been completed. The following table summarizes the consideration paid for Yahoo! Taiwan Holdings Limited and the fair values of the assets acquired, and liabilities assumed at the acquisition date, as well as the fair value of the non-controlling interest at the acquisition date:

	<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. On June 11, 2024, in achieving business development strategy, the Group acquired 17% equity interest in Guan-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 Guan-Chan Enterprises Corp. and its subsidiaries and the fair values of the assets acquired, and liabilities assumed at the acquisition date, as well as the fair value of the non-controlling interest at the acquisition date:

	June 11, 2024
Cash paid	\$ 90,692
Fair value of the previously held interest at the acquisition date	154,501
Fair value of the non-controlling interest	<u>406,809</u>
	<u>652,002</u>
Fair value of the identifiable assets acquired and liabilities assumed	
Cash and cash equivalents	75,154
Other current assets	315,153
Other non-current assets	980,993
Other current liabilities	(482,624)
Other non-current liabilities	(192,055)
Total identifiable net assets	<u>696,621</u>
Gain recognized in bargain purchase transaction	(<u>\$ 44,619</u>)
(b)The Group recognized a gain of \$80,116 as a result of measuring at fair value its 34% equity interest in Guan-Chan Enterprises Corp. held before the business combination.	

(37) Changes in liabilities from financing activities

	Short-term borrowings	Short-term notes and bills payable	Corporate bonds payable	Long-term borrowings	Lease liabilities	Guarantee deposit received	Total liabilities from financing activities
Balance at January 1, 2025	\$ 31,620,607	\$ 6,918,797	\$ 65,075,000	\$ 53,803,478	\$ 123,815,163	\$ 8,072,769	\$ 289,305,814
Changes in cash flow from financing activities	3,401,739	24,359,402	2,500,000	(8,354,988)	(13,574,857)	74,053	8,405,349
Additions and revaluations of other non-cash items	-	-	-	-	18,285,604	-	18,285,604
Decrease in other non-cash items	-	-	-	-	(1,797,512)	-	(1,797,512)
Impact of changes in foreign exchange rate	-	-	-	(25,798)	(736,427)	-	(762,225)
Changes in other non-cash items	-	-	-	3,914	-	-	3,914
Balance at September 30, 2025	<u>\$ 35,022,346</u>	<u>\$ 31,278,199</u>	<u>\$ 67,575,000</u>	<u>\$ 45,426,606</u>	<u>\$ 125,991,971</u>	<u>\$ 8,146,822</u>	<u>\$ 313,440,944</u>
	Short-term borrowings	Short-term notes and bills payable	Corporate bonds payable	Long-term borrowings	Lease liabilities	Guarantee deposit received	Total liabilities from financing activities
Balance at January 1, 2024	\$ 34,431,773	\$ 11,293,184	\$ 64,150,000	\$ 42,448,434	\$ 117,078,958	\$ 7,402,235	\$ 276,804,584
Changes in cash flow from financing activities	5,024,508	10,213,511	(1,450,000)	3,233,365	(14,046,983)	479,489	3,453,890
Additions and revaluations of other non-cash items	-	-	-	-	22,784,280	-	22,784,280
Decrease in other non-cash items	-	-	-	-	(2,869,546)	-	(2,869,546)
Effect of combined entity changes	205,000	-	-	133,195	(802,101)	18,126	(445,780)
Impact of changes in foreign exchange rate	-	-	-	5,857	497,871	-	503,728
Changes in other non-cash items	-	-	-	109	-	-	109
Balance at September 30, 2024	<u>\$ 39,661,281</u>	<u>\$ 21,506,695</u>	<u>\$ 62,700,000</u>	<u>\$ 45,820,960</u>	<u>\$ 122,642,479</u>	<u>\$ 7,899,850</u>	<u>\$ 300,231,265</u>

7. RELATED PARTY TRANSACTIONS

(1) Names of related parties and relationship

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

Names of related parties	Relationship with the Group
Grand Bills Finance Corp.	Associate
Jai You Technology Co., Ltd.	Associate
Wei Lih Food Industrial Co., Ltd.	Associate
Wei Tai Marketing Co., Ltd.	Associate
Wei Kuon Co., Ltd.	Associate
Lien-You Enterprises Corp.	Associate
Feng Jin Hang Food Industry Co., Ltd.	Associate
Yantai North Andre Juice Co., Ltd.	Associate
PSC Venture Capital Investment Co., Ltd.	Associate
Xuzhou Andre Fruit & Vegetable Juice Co., Ltd.	Associate
Baishui County Andre Fruit & Vegetable Juice Co., Ltd.	Associate
Yongji Andre Fruit & Vegetable Juice Co., Ltd.	Associate
Synergy Sciencetech Corp.	Associate
Prince Utility Co., Ltd.	Associate
Cheng-Shi Construction Co., Ltd.	Associate
PChome Online Inc.	Associate
PChome CBS Co., Ltd.	Associate
PChome Express Co., Ltd.	Associate
PChome eBay Co., Ltd.	Associate
Pi Mobile Technology Inc.	Associate
21st Century Digital Technology Co., Ltd.	Associate
Cherri Tech, Inc.	Associate
21st Financial Technology 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
Guan Chan Enterprises Corp.	(Note)
Guan-Chan Wholesale and Logistics Corp.	(Note)
Guan-Chan International Distribution Corp.	(Note)

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

(2) Significant transactions and balances with related parties

A. Sales

	<u>For the three-month periods ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Sales of goods:		
— Associates	\$ 2, 192, 583	\$ 2, 074, 812
— Other related parties	522	1, 196
	<u>\$ 2, 193, 105</u>	<u>\$ 2, 076, 008</u>
Sales of services:		
— Associates	\$ 20, 546	\$ 16, 664
— Other related parties	518	383
	<u>\$ 21, 064</u>	<u>\$ 17, 047</u>
	<u>For the nine-month periods ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Sales of goods:		
— Associates	\$ 6, 124, 738	\$ 6, 121, 655
— Other related parties	12, 677	3, 265
	<u>\$ 6, 137, 415</u>	<u>\$ 6, 124, 920</u>
Sales of services:		
— Associates	\$ 60, 774	\$ 58, 568
— Other related parties	1, 322	1, 141
	<u>\$ 62, 096</u>	<u>\$ 59, 709</u>

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

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

B. Purchases

	<u>For the three-month periods ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Purchases of goods:		
— Associates	<u>\$ 1, 919, 703</u>	<u>\$ 2, 165, 625</u>
	<u>For the nine-month periods ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Purchases of goods:		
— Associates	<u>\$ 5, 705, 221</u>	<u>\$ 5, 952, 091</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

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Associates	\$ 791,364	\$ 715,927	\$ 772,905
Other related parties	<u>–</u>	<u>–</u>	<u>2</u>
	<u>\$ 791,364</u>	<u>\$ 715,927</u>	<u>\$ 772,907</u>

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

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Associates	\$ 375,565	\$ 398,697	\$ 406,408

E. Notes and accounts payable

	<u>September 30, 2025</u>	<u>December 31, 2024</u>	<u>September 30, 2024</u>
Associates	\$ 1,172,707	\$ 1,026,263	\$ 1,308,737
Other related parties	<u>157</u>	<u>157</u>	<u>157</u>
	<u>\$ 1,172,864</u>	<u>\$ 1,026,420</u>	<u>\$ 1,308,894</u>

F. Property transactions

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

	<u>For the three-month periods ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Ta Chen Construction & Engineering Corp.	\$ 372,020	\$ 455,260
Associates	<u>95,558</u>	<u>30,361</u>
	<u>\$ 467,578</u>	<u>\$ 485,621</u>
	<u>For the nine-month periods ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Ta Chen Construction & Engineering Corp.	\$ 2,163,717	\$ 1,746,974
Associates	<u>236,630</u>	<u>102,128</u>
	<u>\$ 2,400,347</u>	<u>\$ 1,849,102</u>

- (b) Acquisition of intangible assets:

	<u>For the three-month periods ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
President Technology Corp.	\$ 20,205	\$ 14,424
	<u>For the nine-month periods ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
President Technology Corp.	<u>\$ 29,335</u>	<u>\$ 45,644</u>

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

	For the nine-month periods ended September 30,	
	2025	2024
PChome Online Inc.	\$ 2,467,765	\$ -

The Group has no acquisition of investments accounted for under equity method for the three-month periods ended September 30, 2025 and 2024.

(d) Acquisition of financial assets:

		For the three-month periods ended September 30,	
		2025	2024
21st Financial Technology Co., Ltd.	Convertible bonds (Note)	\$ 686,440	\$ -
		For the nine-month periods ended September 30,	
		2025	2024
21st Financial Technology Co., Ltd.	Convertible bonds (Note)	\$ 686,440	\$ -

(Note) Listed as “Financial assets at fair value through profit or loss - non-current”.

(e) Disposal of property, plant and equipment

		For the three-month period ended September 30,	
		2024	
		Proceeds from disposal	Gain or loss on disposal
Associates		\$ 548	\$ 462
		For the nine-month period ended September 30,	
		2024	
		Proceeds from disposal	Gain or loss on disposal
Associates		\$ 548	\$ 462

The Group has no disposal of property, plant and equipment for the three-month and nine-month periods ended September 30, 2025.

G. Leasing arrangements – lessee

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

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

		For the three-month periods ended September 30,	
		2025	2024
Associates		\$ -	\$ 27,097
		For the nine-month periods ended September 30,	
		2025	2024
Associates		\$ 8,668	\$ 1,533,421

(c) Lease liabilities:

	September 30, 2025	December 31, 2024	September 30, 2024
Associates	\$ 1, 838, 590	\$ 1, 952, 265	\$ 2, 017, 056
Other related parties	78, 123	78, 583	91, 017
	<u>\$ 1, 916, 713</u>	<u>\$ 2, 030, 848</u>	<u>\$ 2, 108, 073</u>

H. Loans to related parties

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

	September 30, 2025	December 31, 2024	September 30, 2024
Associates	<u>\$ 290, 641</u>	<u>\$ 314, 939</u>	<u>\$ 313, 789</u>

(b) Interest income:

	For the three-month periods ended September 30,	
	2025	2024
Associates	<u>\$ 3, 988</u>	<u>\$ 4, 318</u>
	For the nine-month periods ended September 30,	
	2025	2024
Associates	<u>\$ 12, 498</u>	<u>\$ 12, 887</u>

I. Endorsements and guarantees provided to related parties

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

(3) Key management compensation

	For the three-month periods ended September 30,	
	2025	2024
Salaries and other short-term employee benefits	\$ 109, 039	\$ 114, 120
Service allowance	6, 626	7, 139
Directors’ remuneration and employees’ compensation	165, 283	165, 881
	<u>\$ 280, 948</u>	<u>\$ 287, 140</u>
	For the nine-month periods ended September 30,	
	2025	2024
Salaries and other short-term employee benefits	\$ 323, 828	\$ 332, 720
Service allowance	20, 439	22, 158
Directors’ remuneration and employees’ compensation	467, 643	478, 492
Post-employment benefits	2, 450	2, 250
	<u>\$ 814, 360</u>	<u>\$ 835, 620</u>

8. PLEDGED ASSETS

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

Assets pledged	September 30, 2025	December 31, 2024	September 30, 2024	Purpose of collateral
Demand deposits and time deposits (Note 1)	\$ 217,231	\$ 222,666	\$ 219,784	Performance guarantees and bank borrowings
Notes receivable	118,486	124,921	74,579	Bank borrowings
Financial assets at fair value through other comprehensive income - non-current	–	429,350	381,425	Bank borrowings
Investments accounted for under equity method	1,161,433	1,146,547	1,139,091	Bank borrowings
Land (Note 2)	9,266,357	9,640,812	9,616,547	Performance guarantees, bank borrowings and short-term notes and bills payable
Buildings-net (Note 2)	5,961,723	5,864,383	6,199,113	Performance guarantees, bank borrowings and short-term notes and bills payable
Transportation equipment-net (Note 3)	631,967	683,905	703,372	Bank borrowings
Construction in progress (Note 3)	–	–	26,253	Performance guarantees
Guarantee deposits paid	37,106	38,278	37,006	Performance guarantees
	<u>\$ 17,394,303</u>	<u>\$ 18,150,862</u>	<u>\$ 18,397,170</u>	

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

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

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

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED CONTRACT COMMITMENTS

(1) As of September 30, 2025, December 31, 2024 and September 30, 2024, the remaining balance due for construction in progress and prepayments for equipment was \$10,123,878, \$12,404,926 and \$12,530,742, respectively.

(2) As of September 30, 2025, December 31, 2024 and September 30, 2024, the unused letters of credit amounted to \$1,761,282, \$1,585,558 and \$1,558,529, 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, 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.
- (9) 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:

September 30, 2025			
	Foreign currency amount (in thousands)	Exchange rate (Note 1)	Book value (Note 2)
(foreign currency: functional currency)			
<u>Financial assets</u>			
<u>Monetary items</u>			
USD : NTD	\$ 92,364	30.45	\$ 2,812,484
USD : CNY	2,894	7.12	88,122
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD : NTD	49,830	30.45	1,517,324
USD : CNY	296	7.12	9,013

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
September 30, 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	\$ 113,413	31.65	\$ 3,589,521
USD : CNY	8,867	7.02	280,641
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD : NTD	36,423	31.65	1,152,788
USD : CNY	1,296	7.02	41,018

(Note 1) Foreign currency vs. Functional currency.

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

- v. Total exchange gain (loss), including realized and unrealized, arising from significant foreign exchange variation on the monetary items held by the Group for the three-month and nine-month periods ended September 30, 2025 and 2024 amounted to \$34,810, (\$24,825), (\$93,518) and (\$111,987), respectively.

- vi. Foreign exchange risk with respect to USD arises from the exchange gain or loss resulting from foreign currency translation of cash and cash equivalents, accounts receivable, other receivables, borrowings, accounts payable and other payables denominated in USD. As of September 30, 2025 and 2024, if the NTD: USD exchange rate appreciates/depreciates by 5% with all other factors remaining constant, the Group's profit for the nine-month periods ended September 30, 2025 and 2024 would increase/decrease by \$64,758 and \$121,837, 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 \$3,955 and \$11,981 for the nine-month periods ended September 30, 2025 and 2024, respectively.

Price risk

- i. The Group's equity securities, which are exposed to price risk, are the held financial assets at fair value through profit or loss, financial assets at fair value through other comprehensive income. To manage its price risk arising from investments in equity securities, the Group diversifies its portfolio. Diversification of the portfolio is done in accordance with the limits set by the Group.
- ii. The Group's investments in equity securities comprise equity securities issued by the domestic companies. The prices of equity securities would change due to the change of the future value of investee companies. If the prices of these equity securities had increased/decreased by 2% with all other variables held constant, post-tax profit would have increased/decreased by \$51,577 and \$52,847 for the nine-month periods ended September 30, 2025 and 2024, respectively, as a result of gains/losses on equity securities classified as at fair value through profit or loss. Other components of equity would have increased/decreased by \$114,828 and \$89,689, 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 \$56,339 and \$50,475 for the nine-month periods ended September 30, 2025 and 2024, respectively, mainly as a result of higher/lower interest expense on floating rate borrowings.

(b) Credit risk

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

	For the nine-month periods ended September 30,	
	2025	2024
At January 1	\$ 431,735	\$ 442,454
Expected credit losses	6,209	30,301
Write-offs	(4,999)	(56,440)
Collection of write-offs	269	22,814
Effect of foreign exchange	(16,774)	8,508
At September 30	<u>\$ 416,440</u>	<u>\$ 447,637</u>

- vi. The following indicators are used to determine whether the credit impairment of debt instruments has occurred:
 - (i) It becomes probable that the issuer will enter bankruptcy or other financial reorganization due to their financial difficulties;
 - (ii) The disappearance of an active market for that financial asset because of financial difficulties;
 - (iii) Default or delinquency in interest or principal repayments;
 - (iv) Adverse changes in national or regional economic conditions that are expected to cause a default.
 - vii. No credit impairment of debt instruments has occurred for the nine-month periods ended September 30, 2025 and 2024.
- (c) Liquidity risk
- i. Cash flow forecasting is performed in the operating entities of the Group and aggregated by Group treasury. Group treasury monitors rolling forecasts of the Group's liquidity requirements to ensure it has sufficient cash to meet operational needs while maintaining sufficient headroom on its undrawn committed borrowing facilities at all times so that the Group does not breach borrowing limits or covenants (where applicable) on any of its borrowing facilities.
 - ii. Surplus cash held by the Group treasury over and above the balance required for working capital management are transferred to the Group treasury. Group treasury invests surplus cash in interest bearing current accounts, time deposits, money market deposits and marketable securities, choosing instruments with appropriate maturities or sufficient liquidity to provide sufficient headroom as determined by the abovementioned forecasts. As of September 30, 2025, December 31, 2024 and September 30, 2024, the position of money market held by the Group is shown in Note 6 for various financial assets, that are expected to readily generate cash flows for managing liquidity risk.
 - iii. The table below analyses the Group's non-derivative financial liabilities and net-settled or gross-settled derivative financial liabilities into relevant maturity groupings based on the remaining period at the balance sheet date to the contractual maturity date for non-derivative financial liabilities and to the expected maturity date for derivative financial liabilities. The amounts disclosed in the table are the contractual undiscounted cash flows.

<u>September 30, 2025</u>	<u>Less than 1 year</u>	<u>Between 1 and 2 years</u>	<u>Between 2 and 5 years</u>	<u>More than 5 years</u>
Non-derivative financial liabilities				
Short-term borrowings	\$35,022,346	\$ –	\$ –	\$ –
Short-term notes and bills payable	31,278,199	–	–	–
Notes payable (including related parties)	1,212,552	–	–	–
Accounts payable (including related parties)	62,605,972	–	–	–
Other payables	76,786,349	–	–	–
Lease liabilities (current and non-current)	19,819,447	19,389,680	46,043,714	50,905,108
Bonds payable (including current portion) (Note 1)	11,906,435	14,658,535	38,857,560	5,460,160
Long-term borrowings (including current portion) (Note 1)	1,172,467	10,980,178	33,411,096	1,729,911
Guarantee deposits received (including current portion) (Note 1) (Note 2)	618,943	4,846,316	1,725,646	1,903,398

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>September 30, 2024</u>	<u>Less than 1 year</u>	<u>Between 1 and 2 years</u>	<u>Between 2 and 5 years</u>	<u>More than 5 years</u>
Non-derivative financial liabilities				
Short-term borrowings	\$39,661,281	\$ –	\$ –	\$ –
Short-term notes and bills payable	21,506,695	–	–	–
Notes payable (including related parties)	1,227,453	–	–	–
Accounts payable (including related parties)	64,680,272	–	–	–
Other payables	72,130,221	–	–	–
Lease liabilities (current and non-current)	20,684,851	20,209,788	79,316,375	29,939,900
Bonds payable (including current portion) (Note 1)	8,488,340	11,680,195	36,616,665	8,835,550
Long-term borrowings (including current portion) (Note 1)	1,266,559	37,204,660	7,358,654	1,160,289
Guarantee deposits received (including current portion) (Note 1) (Note 2)	648,448	4,471,646	1,580,734	2,165,012

(Note 1) Including principal and interest.

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

<u>September 30, 2025</u>	<u>Less than 1 year</u>	<u>Between 1 and 2 years</u>	<u>Between 2 and 5 years</u>	<u>More than 5 years</u>
Derivative financial liabilities				
Forward foreign exchange contracts	\$ 2,712	\$ –	\$ –	\$ –
<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>September 30, 2024</u>	<u>Less than 1 year</u>	<u>Between 1 and 2 years</u>	<u>Between 2 and 5 years</u>	<u>More than 5 years</u>
Derivative financial liabilities				
Forward foreign exchange contracts	\$ 5,282	\$ –	\$ –	\$ –

(3) Fair value information

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

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

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

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

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

C. Financial assets and financial liabilities not measured at fair value.

The carrying amounts of cash and cash equivalents, financial assets at amortized cost (including current and non-current portion), notes receivable (including related parties), accounts receivable (including related parties), other receivables, guarantee deposits paid, short-term borrowings, short-term notes and bills payable, notes payable (including related parties), accounts payable (including related parties), other payables, corporate bonds payable (including current portion), long-term borrowings (including current portion), and guarantee deposits received are approximate to their fair values.

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

<u>September 30, 2025</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Assets				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss:				
Forward foreign exchange contracts	\$ –	\$ 32,985	\$ –	\$ 32,985
Equity securities	713,356	–	1,865,492	2,578,848
Beneficiary certificates	4,165,371	–	5,502,652	9,668,023
Structured notes	–	–	3,879,270	3,879,270
Convertible bonds	–	–	683,186	683,186
	<u>4,878,727</u>	<u>32,985</u>	<u>11,930,600</u>	<u>16,842,312</u>
Financial assets at fair value through other comprehensive income:				
Beneficiary certificates	<u>2,891,603</u>	<u>1,896,397</u>	<u>953,415</u>	<u>5,741,415</u>
	<u>\$ 7,770,330</u>	<u>\$ 1,929,382</u>	<u>\$12,884,015</u>	<u>\$22,583,727</u>
Liabilities				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss:				
Forward foreign exchange contracts	<u>\$ –</u>	<u>\$ 2,712</u>	<u>\$ –</u>	<u>\$ 2,712</u>

<u>December 31, 2024</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Assets				
<u>Recurring fair value</u>				
<u>measurements</u>				
Financial assets at fair value through profit or loss:				
Forward foreign exchange contracts	\$ –	\$ 23,176	\$ –	\$ 23,176
Equity securities	749,390	–	1,814,234	2,563,624
Beneficiary certificates	3,769,580	–	6,352,707	10,122,287
Structured notes	–	–	7,531,052	7,531,052
	<u>4,518,970</u>	<u>23,176</u>	<u>15,697,993</u>	<u>20,240,139</u>
Financial assets at fair value through other comprehensive income:				
Beneficiary certificates	<u>3,320,937</u>	<u>–</u>	<u>978,096</u>	<u>4,299,033</u>
	<u>\$ 7,839,907</u>	<u>\$ 23,176</u>	<u>\$16,676,089</u>	<u>\$24,539,172</u>
Liabilities				
<u>Recurring fair value</u>				
<u>measurements</u>				
Financial liabilities at fair value through profit or loss:				
Forward foreign exchange contracts	<u>\$ –</u>	<u>\$ 1,225</u>	<u>\$ –</u>	<u>\$ 1,225</u>

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

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

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

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

- (b) Except for financial instruments with active markets, the fair value of other financial instruments is measured by using valuation techniques or by reference to counterparty quotes. The fair value of financial instruments measured by using valuation techniques can be referred to current fair value of instruments with similar terms and characteristics in substance, discounted cash flow method or other valuation methods, including calculated by applying model using market information available at the consolidated balance sheet date.

- (c) When assessing non-standard and low-complexity financial instruments, for example, debt instruments without active market, interest rate swap contracts, foreign exchange swap contracts and options, the Group adopts valuation technique that is widely used by market participants. The inputs used in the valuation method to measure these financial instruments are normally observable in the market.
 - (d) Forward foreign exchange contracts are usually valued based on the current forward exchange rate.
 - (e) The output of valuation model is an estimated value and the valuation technique may not be able to capture all relevant factors of the Group's financial and non-financial instruments. Therefore, the estimated value derived using valuation model is adjusted accordingly with additional inputs, for example, model risk or liquidity risk, etc. In accordance with the Group's management policies and relevant control procedures relating to the valuation models used for fair value measurement, management believes adjustment to valuation is necessary in order to reasonably represent the fair value of financial and non-financial instruments at the consolidated balance sheet. The inputs and pricing information used during valuation are carefully assessed and adjusted based on current market conditions.
 - (f) The Group takes into account adjustments for credit risks to measure the fair value of financial and non-financial instruments to reflect credit risk of the counterparty and the Group's credit quality.
- F. For the nine-month periods ended September 30, 2025 and 2024, there was no transfer between Level 1 and Level 2.

G. The following chart is the movement of level 3 for the nine-month periods ended September 30, 2025 and 2024:

For the nine-month period ended September 30, 2025	Equity securities	Convertible bonds	Beneficiary certificates	Structured notes	Total
Balance at January 1	\$ 2,792,330	\$ –	\$ 6,352,707	\$ 7,531,052	\$ 16,676,089
Acquisitions	161,211	683,186	214,090	1,904,069	2,962,556
Disposals	(93,870)	–	(482,580)	(4,915,720)	(5,492,170)
Gains (losses) recognized in profit or loss	91,545	–	(172,761)	(82,073)	(163,289)
Losses recognized in other comprehensive income or loss	(14,419)	–	–	–	(14,419)
Net currency exchange difference	(117,890)	–	(408,804)	(558,058)	(1,084,752)
Balance at September 30	<u>\$ 2,818,907</u>	<u>\$ 683,186</u>	<u>\$ 5,502,652</u>	<u>\$ 3,879,270</u>	<u>\$ 12,884,015</u>
For the nine-month period ended September 30, 2024	Equity securities	Convertible bonds	Beneficiary certificates	Structured notes	Total
Balance at January 1	\$ 2,765,487	\$ –	\$ 6,365,226	\$ 7,000,227	\$ 16,130,940
Acquisitions	345,377	811,250	572,081	5,862,216	7,590,924
Disposals	(416,264)	–	(704,983)	(3,607,518)	(4,728,765)
Gains recognized in profit or loss	73,409	–	91,400	24,817	189,626
Gains recognized in other comprehensive income or loss	4,591	–	46,273	–	50,864
Transfer to Level 1	(45,000)	–	–	–	(45,000)
Effects of combination entity changes	–	(798,375)	–	–	(798,375)
Net currency exchange difference	43,200	(12,875)	193,296	299,053	522,674
Balance at September 30	<u>\$ 2,770,800</u>	<u>\$ –</u>	<u>\$ 6,563,293</u>	<u>\$ 9,578,795</u>	<u>\$ 18,912,888</u>

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

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

	Fair value			Valuation technique	Significant unobservable input	Range (weighted average)			Relationship of input to fair value
	September 30, 2025	December 31, 2024	September 30, 2024			September 30, 2025	December 31, 2024	September 30, 2024	
Non-derivative equity instrument:									
Unlisted shares	\$ 2,818,907	\$ 2,792,330	\$ 2,770,800	Market comparable companies	Price to book ratio and price-earnings ratio multiplier	7.40~14.79	7.40~14.79	8.54~14.85	The higher the multiplier, the higher the fair value
				Net asset value	Not applicable				Not applicable
Beneficiary certificates	5,502,652	6,352,707	6,563,293	Net asset value	Not applicable				Not applicable
Structured notes	3,879,270	7,531,052	9,578,795	Discounted cash flow	Expected return rate	1.45~4.50	1.45~4.13	1.45~4.50	The higher the multiplier, the higher the fair value
Hybrid instrument:									
Convertible Bonds	683,186	–	–	Net asset value	Not applicable				Not applicable

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

			For the nine-month periods ended September 30,							
			2025				2024			
			Recognized in profit or loss		Recognized in other comprehensive income		Recognized in profit or loss		Recognized in other comprehensive income	
Input	Change		Favourable change	Unfavourable change	Favourable change	Unfavourable change	Favourable change	Unfavourable change	Favourable change	Unfavourable change
Financial assets										
Equity instrument	Price to book ratio and price-earnings ratio multiplier	±5%	\$ —	\$ —	\$ 28,080	(\$ 28,080)	\$ —	\$ —	\$ 25,380	(\$ 23,760)
Equity instrument	Not applicable	—			Not applicable				Not applicable	
Beneficiary certificates	Not applicable	—			Not applicable				Not applicable	
Structured notes	Expected return rate	±5%	\$ 5,723	(\$ 5,723)	\$ —	\$ —	\$ 14,086	(\$ 14,086)	\$ —	\$ —
Hybrid instrument	Not applicable	—			—				Not applicable	

13. SUPPLEMENTARY DISCLOSURES

According to the current regulatory requirements, the Group is only required to disclose the information for the nine-month period ended September 30, 2025.

(1) Significant transactions information

- A. Loans to others: Refer to table 1.
- B. Provision of endorsements and guarantees to others: Refer to table 2.
- C. Holding of significant marketable securities at the end of the period (excluding subsidiaries, associates and joint ventures): Refer to table 3.
- D. Purchases or sales of goods from or to related parties reaching \$100 million or 20% of paid-in capital or more: Refer to table 4.
- E. Receivables from related parties reaching \$100 million or 20% of paid-in capital or more: Refer to table 5.
- F. Significant inter-company transactions during the reporting period: Refer to table 6.

(2) Information on investees

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

(3) Information on investments in Mainland China

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

14. SEGMENT INFORMATION

(1) General information

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

(2) Segment Information

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

For the nine-month period ended September 30, 2025						
	Feeds	Foods	General Investments	Convenience Stores	Circulation	Distribution
Revenue from external customers	\$13,366,770	\$133,809,884	\$ –	\$ 157,952,905	\$134,392,897	\$ 1,210,212
Revenue from internal customers	1,385,917	36,110,705	–	6,315,573	3,818,670	15,958,959
Segment revenue	<u>\$14,752,687</u>	<u>\$169,920,589</u>	<u>\$ –</u>	<u>\$ 164,268,478</u>	<u>\$138,211,567</u>	<u>\$ 17,169,171</u>
Segment income	<u>\$ 599,734</u>	<u>\$ 12,498,136</u>	<u>(\$ 200,452)</u>	<u>\$ 5,739,925</u>	<u>\$ 2,945,576</u>	<u>\$ 987,145</u>
Segment assets	<u>\$12,040,423</u>	<u>\$ 92,717,639</u>	<u>\$ 29,616,036</u>	<u>\$ 130,396,180</u>	<u>\$168,841,880</u>	<u>\$ 44,580,739</u>
For the nine-month period ended September 30, 2025						
	Packaging and Containers	Leisure Business Development	Pharmaceuticals	Others	Adjustment and Elimination	Consolidated
Revenue from external customers	\$21,369,664	\$ 3,179,976	\$ 2,155,381	\$ 47,725,966	\$ –	\$ 515,163,655
Revenue from internal customers	22,331,412	572,343	264,132	29,717,722	(116,475,433)	–
Segment revenue	<u>\$43,701,076</u>	<u>\$ 3,752,319</u>	<u>\$ 2,419,513</u>	<u>\$ 77,443,688</u>	<u>(\$116,475,433)</u>	<u>\$ 515,163,655</u>
Segment income	<u>\$ 3,065,888</u>	<u>\$ 383,441</u>	<u>\$ 97,478</u>	<u>\$ 2,826,164</u>	<u>\$ 1,843,563</u>	<u>\$ 30,786,598</u>
Segment assets	<u>\$34,975,527</u>	<u>\$ 21,543,336</u>	<u>\$ 10,437,085</u>	<u>\$ 99,832,285</u>	<u>\$ –</u>	<u>\$ 644,981,130</u>

For the nine-month period ended September 30, 2024

	Feeds	Foods	General Investments	Convenience Stores	Circulation	Distribution
Revenue from external customers	\$13,628,316	\$130,019,563	\$ –	\$ 151,104,248	\$132,899,452	\$ 1,098,226
Revenue from internal customers	1,447,789	33,388,461	–	6,140,495	3,030,599	14,993,521
Segment revenue	<u>\$15,076,105</u>	<u>\$163,408,024</u>	<u>\$ –</u>	<u>\$ 157,244,743</u>	<u>\$135,930,051</u>	<u>\$ 16,091,747</u>
Segment income	<u>\$ 463,697</u>	<u>\$ 11,218,065</u>	<u>(\$ 195,371)</u>	<u>\$ 5,614,134</u>	<u>\$ 4,026,263</u>	<u>\$ 970,206</u>
Segment assets	<u>\$13,298,002</u>	<u>\$ 99,290,049</u>	<u>\$ 29,792,705</u>	<u>\$ 127,421,794</u>	<u>\$164,714,515</u>	<u>\$ 35,821,988</u>

For the nine-month period ended September 30, 2024

	Packaging and Containers	Leisure Business Development	Pharmaceuticals	Others	Adjustment and Elimination	Consolidated
Revenue from external customers	\$19,710,097	\$ 2,992,785	\$ 2,369,808	\$ 45,975,485	\$ –	\$ 499,797,980
Revenue from internal customers	21,709,840	512,009	337,563	27,208,351	(108,768,628)	–
Segment revenue	<u>\$41,419,937</u>	<u>\$ 3,504,794</u>	<u>\$ 2,707,371</u>	<u>\$ 73,183,836</u>	<u>(\$108,768,628)</u>	<u>\$ 499,797,980</u>
Segment income	<u>\$ 2,103,496</u>	<u>\$ 308,375</u>	<u>\$ 262,843</u>	<u>\$ 2,357,258</u>	<u>\$ 1,657,554</u>	<u>\$ 28,786,520</u>
Segment assets	<u>\$36,249,068</u>	<u>\$ 22,201,100</u>	<u>\$ 11,806,921</u>	<u>\$ 99,172,387</u>	<u>\$ –</u>	<u>\$ 639,768,529</u>

When the chief operating decision-maker evaluates the performance of operating segments and makes decisions on resource distribution, the performance of individual entities is also taken into consideration. When the Company's performance is reviewed individually, revenue from external customers and segment income for the nine-month period ended September 30, 2025 accounted for 21% and 18% of the feeds segment and 22% and 11% of the foods segment, respectively. Revenue from external customers and segment income for the nine-month period ended September 30, 2024 accounted for 20% and 26% of the feeds segment and 22% and 18% of the foods segment, respectively.

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

A. Sales between segments are carried out at arm's length. The revenue from external customers reported to the chief operating decision-maker is measured in a manner consistent with that in the consolidated statement of comprehensive income. A reconciliation of reportable segment income or loss to income before tax for the nine-month periods ended September 30, 2025 and 2024 is provided as follows:

	<u>For the nine-month periods ended September 30,</u>	
	<u>2025</u>	<u>2024</u>
Income of reportable segments	\$ 26,116,871	\$ 24,771,708
Income of other operating segments	2,826,164	2,357,258
Elimination of intersegment transactions	1,843,563	1,657,554
Interest income	3,263,731	3,578,019
Other income	4,332,933	4,097,586
Other gains and losses	(1,011,966)	(468,917)
Finance costs	(3,587,846)	(3,119,041)
Investment income	<u>2,010,702</u>	<u>2,600,975</u>
Income before income tax	<u>\$ 35,794,152</u>	<u>\$ 35,475,142</u>

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

	<u>September 30, 2025</u>	<u>September 30, 2024</u>
Assets of reportable segments	\$ 545,148,845	\$ 540,596,142
Assets of other operating segments	99,832,285	99,172,387
Investments accounted for under equity method	32,740,075	29,426,465
Unallocated items	<u>39,393,972</u>	<u>35,703,844</u>
Total assets	<u>\$ 717,115,177</u>	<u>\$ 704,898,838</u>

Table 1

Expressed in thousands of NTD

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES																		
Loans to others																		
For the six-month period ended June 30, 2025																		
Number	Financing Company	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 17)	Actual amount drawn down	Interest rate	Nature for financing (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts		Assets pledged		Loan limit per entity	Maximum amount available for loan	Note
														Item	Value			
1	Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	Other receivables	Y	\$ 6,641,000	\$ 5,860,000	\$ 1,145,630	—	2	\$ -	Additional operating capital	\$ -	-	—	\$ -	\$ 138,191,471	\$ 138,191,471	(Note 2)
1	Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	Other receivables	Y	6,641,000	5,860,000	-	—	2	-	Additional operating capital	-	—	-	-	138,191,471	138,191,471	(Note 2)
1	Cayman President Holdings Ltd.	Kai Yu (BVI) Investment Co., Ltd.	Other receivables	Y	6,641,000	5,860,000	-	—	2	-	Additional operating capital	-	—	-	-	138,191,471	138,191,471	(Note 2)
1	Cayman President Holdings Ltd.	Yahoo! Taiwan Holdings Ltd.	Other receivables	Y	2,490,375	1,465,000	1,465,000	—	2	-	Additional operating capital	-	—	-	-	27,638,294	27,638,294	(Note 2)
1	Cayman President Holdings Ltd.	Uni-President Assets Holdings Ltd.	Other receivables	Y	664,100	586,000	-	—	2	-	Additional operating capital	-	—	-	-	138,191,471	138,191,471	(Note 2)
1	Cayman President Holdings Ltd.	Uni-President (Singapore) Pte. Ltd.	Other receivables	Y	664,100	586,000	-	—	2	-	Additional operating capital	-	—	-	-	138,191,471	138,191,471	(Note 2)
2	Kai Yu Investment Co., Ltd.	Uni-President Express Corp.	Other receivables	Y	1,300,000	1,300,000	691,000	2.28	2	-	Additional operating capital	-	—	-	-	5,893,595	5,893,595	(Note 3)
2	Kai Yu Investment Co., Ltd.	Tone Sang Construction Corp.	Other receivables	Y	700,000	500,000	40,000	2.18	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	300,000	300,000	-	—	2	-	Additional operating capital	-	—	-	-	5,893,595	5,893,595	(Note 3)
2	Kai Yu Investment Co., Ltd.	Kai Ya Food Co., Ltd.	Other receivables	Y	300,000	300,000	-	—	2	-	Additional operating capital	-	—	-	-	5,893,595	5,893,595	(Note 3)
2	Kai Yu Investment Co., Ltd.	Tung Ho Development Co., Ltd.	Other receivables	Y	300,000	300,000	100,000	2.28	2	-	Additional operating capital	-	—	-	-	5,893,595	5,893,595	(Note 3)
2	Kai Yu Investment Co., Ltd.	Uni-President Organics Corp.	Other receivables	Y	50,000	50,000	14,000	2.28	2	-	Additional operating capital	-	—	-	-	5,893,595	5,893,595	(Note 3)
2	Kai Yu Investment Co., Ltd.	Uni-President Glass Industrial Co., Ltd.	Other receivables	Y	50,000	50,000	-	—	2	-	Additional operating capital	-	—	-	-	5,893,595	5,893,595	(Note 3)
2	Kai Yu Investment Co., Ltd.	President Professional Baseball Team Corp.	Other receivables	Y	30,000	-	-	—	2	-	Additional operating capital	-	—	-	-	5,893,595	5,893,595	(Note 3)
3	Presicarre Corp.	Uni-President Wellbeing Life Corp.	Other receivables	Y	600,000	300,000	-	2.12	2	-	Additional operating capital	-	—	-	-	3,639,752	3,639,752	(Note 6)
3	Presicarre Corp.	Uni-Prosperty Condominium Management and Maintenance Co., Ltd.	Other receivables	Y	150,000	150,000	4,000	2.21	2	-	Additional operating capital	-	—	-	-	3,639,752	3,639,752	(Note 6)

Number	Financing Company	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 17)	Actual amount drawn down	Interest rate	Nature for financing (Note 1)	Total transaction amount	Reason for financing	Allowance for			Loan limit per entity	Maximum amount available for loan	Note
												doubtful accounts	Assets pledged				
												Item	Value				
4	Tung Lo Development Co., Ltd.	Uni-President Express Corp.	Other receivables	Y	\$ 100,000	\$ 100,000	\$ 100,000	1.92	2	\$ -	Additional operating capital	\$ -	—	\$ -	\$ 589,833	\$ 589,833	(Note 3)
5	President International Development Corp.	President Property Corp.	Other receivables	Y	400,000	400,000	-	1.95~1.97	2	-	Additional operating capital	-	—	-	500,000	6,349,331	(Note 5)
5	President International Development Corp.	President Life Sciences Co., Ltd.	Other receivables	Y	60,000	60,000	-	1.95	2	-	Additional operating capital	-	—	-	500,000	6,349,331	(Note 5)
6	Ton Yu Investment Inc.	President Property Corp.	Other receivables	Y	150,000	150,000	120,000	1.95~1.98	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	57,500	1.95~1.98	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	133,000	1.89	2	-	Additional operating capital	-	—	-	4,688,025	4,688,025	(Note 3)
8	Uni-President Dream Parks Corp.	Uni-President Glass Industrial Co., Ltd.	Other receivables	Y	30,000	30,000	-	—	2	-	Additional operating capital	-	—	-	54,083	54,083	(Note 4)
8	Uni-President Dream Parks Corp.	President Professional Baseball Team Corp.	Other receivables	Y	40,000	-	-	1.89	2	-	Additional operating capital	-	—	-	54,083	54,083	(Note 4)
9	President Pharmaceutical Corp.	President Being Corp.	Other receivables	Y	48,000	48,000	48,000	1.57~1.82	2	-	Additional operating capital	-	—	-	296,217	296,217	(Note 14)
10	Shanghai President Logistic Co., Ltd.	Beauty Wonder (Zhejiang) Trading Co., Ltd.	Other receivables	Y	43,994	40,900	10,225	2.40	2	-	Investment and Additional operating capital	-	—	-	224,532	224,532	(Note 14)
10	Shanghai President Logistic Co., Ltd.	President Chain Store (Zhejiang) Ltd.	Other receivables	Y	45,757	40,900	-	—	2	-	Investment and Additional operating capital	-	—	-	224,532	224,532	(Note 14)
11	President Chain Store (Taizhou) Ltd.	President Chain Store (Zhejiang) Ltd.	Other receivables	Y	45,757	40,900	-	—	2	-	Investment and Additional operating capital	-	—	-	178,369	178,369	(Note 14)
12	President Chain Store (Shanghai) Ltd.	President Chain Store (Zhejiang) Ltd.	Other receivables	Y	45,757	40,900	-	—	2	-	Investment and Additional operating capital	-	—	-	50,000	252,313	(Note 16)
13	Daeyoung Foods Co., Ltd.	The Joen Water Co., Ltd.	Other receivables	Y	191,624	183,974	183,974	4.60	2	-	Capital expenditures	-	—	-	258,199	258,199	(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				
14	Uni-President China Holdings Ltd.	Uni-President Asia Holdings Ltd.	Other receivables	Y	\$ 664,100	\$ 586,000	\$ -	—	2	\$ -	Additional operating capital	\$ -	—	\$ -	\$ 5,480,247	\$ 21,920,987	(Note 9)
14	Uni-President China Holdings Ltd.	Beijing President Enterprises Drinks Co., Ltd.	Other receivables	Y	332,050	293,000	-	—	2	-	Additional operating capital	-	—	-	5,480,247	21,920,987	(Note 9)
14	Uni-President China Holdings Ltd.	Chengdu President Enterprises Food Co., Ltd.	Other receivables	Y	332,050	293,000	-	—	2	-	Additional operating capital	-	—	-	5,480,247	21,920,987	(Note 9)
14	Uni-President China Holdings Ltd.	Zhengzhou President Enterprises Co., Ltd.	Other receivables	Y	332,050	293,000	-	—	2	-	Additional operating capital	-	—	-	5,480,247	21,920,987	(Note 9)
14	Uni-President China Holdings Ltd.	Guangzhou President Enterprises Co., Ltd.	Other receivables	Y	332,050	293,000	-	—	2	-	Additional operating capital	-	—	-	5,480,247	21,920,987	(Note 9)
14	Uni-President China Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	Other receivables	Y	58,109	51,275	-	—	2	-	Additional operating capital	-	—	-	5,480,247	21,920,987	(Note 9)
15	Kai Yu (BVI) Investment Co., Ltd.	Cayman President Holdings Ltd.	Other receivables	Y	3,320,500	2,930,000	269,560	—	2	-	Additional operating capital	-	—	-	23,748,537	23,748,537	(Note 10)
15	Kai Yu (BVI) Investment Co., Ltd.	Uni-President Southeast Asia Holdings Ltd.	Other receivables	Y	664,100	586,000	-	—	2	-	Additional operating capital	-	—	-	23,748,537	23,748,537	(Note 10)
15	Kai Yu (BVI) Investment Co., Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	Other receivables	Y	664,100	586,000	-	—	2	-	Additional operating capital	-	—	-	23,748,537	23,748,537	(Note 10)
15	Kai Yu (BVI) Investment Co., Ltd.	Uni-President Assets Holdings Ltd.	Other receivables	Y	664,100	586,000	-	—	2	-	Additional operating capital	-	—	-	23,748,537	23,748,537	(Note 10)
15	Kai Yu (BVI) Investment Co., Ltd.	Uni-President (Singapore) Pte. Ltd.	Other receivables	Y	664,100	586,000	-	—	2	-	Additional operating capital	-	—	-	23,748,537	23,748,537	(Note 10)
16	Tait Marketing & Distribution Co., Ltd.	Tone Sang Construction Corp.	Other receivables	Y	200,000	200,000	200,000	1.92	2	-	Additional operating capital	-	—	-	477,224	477,224	(Note 6)
17	Chengdu Ton Yi Industrial Packing Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	368,101	368,101	368,101	2.67~3.12	2	-	Additional operating capital	-	—	-	425,400	425,400	(Note 12)
18	Ton Yi (China) Investment Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	736,201	572,601	572,601	2.67~3.12	2	-	Additional operating capital	-	—	-	2,455,754	4,911,508	(Note 12)
18	Ton Yi (China) Investment Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	695,301	552,151	548,061	2.67~3.12	2	-	Additional operating capital	-	—	-	12,278,771	12,278,771	(Note 12)
18	Ton Yi (China) Investment Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	122,700	122,700	-	2.67~2.77	2	-	Additional operating capital	-	—	-	12,278,771	12,278,771	(Note 12)
18	Ton Yi (China) Investment Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	Other receivables	Y	122,700	122,700	-	2.77	2	-	Additional operating capital	-	—	-	12,278,771	12,278,771	(Note 12)
18	Ton Yi (China) Investment Co., Ltd.	Tian Jin Ton Yi Industrial Co., Ltd.	Other receivables	Y	122,700	122,700	-	—	2	-	Additional operating capital	-	—	-	12,278,771	12,278,771	(Note 12)

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												doubtful accounts	Assets pledged				
													Item	Value			
18	Ton Yi (China) Investment Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	\$ 122,700	\$ 122,700	\$ -	—	2	\$ -	Additional operating capital	\$ -	—	\$ -	\$ 12,278,771	\$ 12,278,771	(Note 12)
18	Ton Yi (China) Investment Co., Ltd.	Sichuan Ton Yi Industrial Co., Ltd.	Other receivables	Y	122,700	122,700	-	—	2	-	Additional operating capital	-	—	-	12,278,771	12,278,771	(Note 12)
18	Ton Yi (China) Investment Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	Other receivables	Y	122,700	122,700	-	—	2	-	Additional operating capital	-	—	-	12,278,771	12,278,771	(Note 12)
18	Ton Yi (China) Investment Co., Ltd.	Zhanjiang Ton Yi Industrial Co., Ltd.	Other receivables	Y	122,700	122,700	-	—	2	-	Additional operating capital	-	—	-	12,278,771	12,278,771	(Note 12)
18	Ton Yi (China) Investment Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	122,700	122,700	-	—	2	-	Additional operating capital	-	—	-	12,278,771	12,278,771	(Note 12)
18	Ton Yi (China) Investment Co., Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	Other receivables	Y	122,700	122,700	-	—	2	-	Additional operating capital	-	—	-	12,278,771	12,278,771	(Note 12)
19	Taizhou Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	265,851	265,851	265,851	2.67~2.77	2	-	Additional operating capital	-	—	-	1,498,559	1,498,559	(Note 12)
19	Taizhou Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	245,400	245,400	122,700	3.12	2	-	Additional operating capital	-	—	-	299,712	599,424	(Note 12)
19	Taizhou Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Daiwa Industrial Co., Ltd.	Other receivables	Y	163,600	163,600	163,600	2.77~3.02	2	-	Additional operating capital	-	—	-	299,712	599,424	(Note 12)
19	Taizhou Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	122,700	122,700	24,540	2.27	2	-	Additional operating capital	-	—	-	1,498,559	1,498,559	(Note 12)
19	Taizhou Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	81,800	-	-	3.12	2	-	Additional operating capital	-	—	-	1,498,559	1,498,559	(Note 12)
20	Zhangzhou Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	122,700	122,700	122,700	2.77	2	-	Additional operating capital	-	—	-	417,114	834,229	(Note 12)
20	Zhangzhou Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	122,700	122,700	20,450	2.17	2	-	Additional operating capital	-	—	-	2,085,572	2,085,572	(Note 12)
21	Kunshan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	327,201	204,500	204,500	2.77~3.12	2	-	Additional operating capital	-	—	-	1,036,160	1,036,160	(Note 12)
21	Kunshan Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	122,700	122,700	44,990	2.17~2.27	2	-	Additional operating capital	-	—	-	1,036,160	1,036,160	(Note 12)
21	Kunshan Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	122,700	122,700	122,700	2.77~3.12	2	-	Additional operating capital	-	—	-	207,232	414,464	(Note 12)
22	Beijing Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	122,700	122,700	122,700	2.77~3.12	2	-	Additional operating capital	-	—	-	194,676	389,353	(Note 12)
22	Beijing Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	122,700	122,700	-	—	2	-	Additional operating capital	-	—	-	973,382	973,382	(Note 12)

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22	Beijing Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	\$ 102,250	\$ 102,250	\$ 102,250	2.77	2	\$ -	Additional operating capital	\$ -	—	\$ -	\$ 973,382	\$ 973,382	(Note 12)
22	Beijing Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	81,800	81,800	81,800	3.02	2	-	Additional operating capital	-	—	-	973,382	973,382	(Note 12)
23	Tian Jin Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	122,700	122,700	-	—	2	-	Additional operating capital	-	—	-	428,292	428,292	(Note 12)
24	Huizhou Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	122,700	122,700	-	—	2	-	Additional operating capital	-	—	-	1,649,276	1,649,276	(Note 12)
25	Chengdu Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	122,700	122,700	-	—	2	-	Additional operating capital	-	—	-	1,584,357	1,584,357	(Note 12)
26	Sichuan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Daiwa Industrial Co., Ltd.	Other receivables	Y	163,600	163,600	-	3.12	2	-	Additional operating capital	-	—	-	244,899	489,798	(Note 12)
26	Sichuan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	143,150	143,150	143,150	2.77	2	-	Additional operating capital	-	—	-	1,224,494	1,224,494	(Note 12)
26	Sichuan Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	122,700	122,700	122,700	2.77	2	-	Additional operating capital	-	—	-	244,899	489,798	(Note 12)
26	Sichuan Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	122,700	122,700	28,630	2.17~2.27	2	-	Additional operating capital	-	—	-	1,224,494	1,224,494	(Note 12)
27	Zhanjiang Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	388,551	327,201	327,201	2.77~3.12	2	-	Additional operating capital	-	—	-	904,930	904,930	(Note 12)
27	Zhanjiang Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	122,700	122,700	122,700	2.77	2	-	Additional operating capital	-	—	-	180,986	361,972	(Note 12)
27	Zhanjiang Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	122,700	122,700	-	—	2	-	Additional operating capital	-	—	-	904,930	904,930	(Note 12)
28	Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Ton Yi Daiwa Industrial Co., Ltd.	Other receivables	Y	327,201	327,201	327,201	2.77~3.12	2	-	Additional operating capital	-	—	-	397,262	794,525	(Note 12)
28	Jiangsu Ton Yi Tinplate Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	245,400	245,400	122,700	3.02~3.12	2	-	Additional operating capital	-	—	-	397,262	794,525	(Note 12)
28	Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	143,150	143,150	143,150	2.77~3.12	2	-	Additional operating capital	-	—	-	397,262	794,525	(Note 12)
29	Wuhan President Packaging Ind. Corp.	ShangHai President Packaging Ind. Corp.	Other receivables	Y	44,915	-	-	—	2	-	Additional operating capital	-	—	-	186,137	186,137	(Note 3)
30	Changsha President Packaging Ind. Corp.	ShangHai President Packaging Ind. Corp.	Other receivables	Y	26,949	-	-	—	2	-	Additional operating capital	-	—	-	33,517	33,517	(Note 3)
31	Uni-President Enterprises (China) Investment Corp.	Uni-President China Holdings Ltd.	Other receivables	Y	4,575,645	4,090,008	1,468,313	2.50~2.80	2	-	Additional operating capital	-	—	-	53,892,567	53,892,567	(Note 2)

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31	Uni-President Enterprises (China) Investment Corp.	President Trading (Kunshan) Co., Ltd.	Other receivables	Y	\$ 2,287,823	\$ 2,045,004	\$ 487,888	2.50~2.80	2	\$ -	Additional operating capital	\$ -	—	\$ -	\$ 53,892,567	\$ 53,892,567	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (TianJin) Co., Ltd.	Other receivables	Y	2,287,823	2,045,004	270,368	2.50~2.80	2	-	Additional operating capital	-	—	-	53,892,567	53,892,567	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Uni-President Shanghai Managment Consulting Co., Ltd.	Other receivables	Y	2,059,040	1,840,504	693,910	2.50~2.80	2	-	Additional operating capital	-	—	-	53,892,567	53,892,567	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Shanxi President Enterprises Co., Ltd.	Other receivables	Y	1,830,258	1,636,003	786,929	2.50~2.80	2	-	Additional operating capital	-	—	-	53,892,567	53,892,567	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	President Enterprises (Inner Mongolia) Co., Ltd.	Other receivables	Y	1,372,694	1,227,002	435,537	2.50~2.80	2	-	Additional operating capital	-	—	-	53,892,567	53,892,567	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Chengdu President Enterprises Food Co., Ltd.	Other receivables	Y	1,372,694	1,227,002	206,681	2.50~2.80	2	-	Additional operating capital	-	—	-	53,892,567	53,892,567	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Jiangsu President Enterprises Co., Ltd.	Other receivables	Y	1,372,694	1,227,002	194,424	2.50~2.80	2	-	Additional operating capital	-	—	-	53,892,567	53,892,567	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Hutubi) Tomato Products Technology Co., Ltd.	Other receivables	Y	1,372,694	1,227,002	80,360	2.50~2.80	2	-	Additional operating capital	-	—	-	53,892,567	53,892,567	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Shijiazhuang President Enterprises Co., Ltd.	Other receivables	Y	2,059,040	1,227,002	-	2.50~2.80	2	-	Additional operating capital	-	—	-	53,892,567	53,892,567	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Other receivables	Y	1,143,911	1,022,502	51,143	2.50~2.80	2	-	Additional operating capital	-	—	-	53,892,567	53,892,567	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Shaanxi President Enterprises Co., Ltd.	Other receivables	Y	1,143,911	1,022,502	-	2.50~2.80	2	-	Additional operating capital	-	—	-	53,892,567	53,892,567	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Harbin President Enterprises Co., Ltd.	Other receivables	Y	915,129	818,002	626,755	2.50~2.80	2	-	Additional operating capital	-	—	-	53,892,567	53,892,567	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Baiyin President Enterprises Co., Ltd.	Other receivables	Y	915,129	818,002	570,747	2.50~2.80	2	-	Additional operating capital	-	—	-	53,892,567	53,892,567	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Beijing President Enterprises Drinks Co., Ltd.	Other receivables	Y	2,287,823	818,002	213,097	2.50~2.80	2	-	Additional operating capital	-	—	-	53,892,567	53,892,567	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Changchun President Enterprises Co., Ltd.	Other receivables	Y	915,129	818,002	208,506	2.50~2.80	2	-	Additional operating capital	-	—	-	53,892,567	53,892,567	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Other receivables	Y	915,129	818,002	-	2.50~2.80	2	-	Additional operating capital	-	—	-	53,892,567	53,892,567	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Zhengzhou President Enterprises Co., Ltd.	Other receivables	Y	457,565	409,001	142,668	2.50~2.80	2	-	Additional operating capital	-	—	-	53,892,567	53,892,567	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Hangzhou President Enterprises Co., Ltd.	Other receivables	Y	457,565	409,001	46,308	2.50~2.80	2	-	Additional operating capital	-	—	-	53,892,567	53,892,567	(Note 2)

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31	Uni-President Enterprises (China) Investment Corp.	Xuzhou President Enterprises Co., Ltd.	Other receivables	Y	\$ 457,565	\$ 409,001	\$ -	2.50~2.80	2	\$ -	Additional operating capital	\$ -	—	\$ -	\$ 53,892,567	\$ 53,892,567	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Kunshan President Enterprises Food Co., Ltd.	Other receivables	Y	457,565	409,001	-	2.50~2.80	2	-	Additional operating capital	-	—	-	53,892,567	53,892,567	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Wuhan President Enterprises Food Co., Ltd.	Other receivables	Y	457,565	409,001	-	2.50~2.80	2	-	Additional operating capital	-	—	-	53,892,567	53,892,567	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	President (Shanghai) Trading Co., Ltd.	Other receivables	Y	457,565	409,001	-	2.50~2.80	2	-	Additional operating capital	-	—	-	53,892,567	53,892,567	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Fuzhou President Enterprises Co., Ltd.	Other receivables	Y	366,052	327,201	35,467	2.50~2.80	2	-	Additional operating capital	-	—	-	53,892,567	53,892,567	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Guangzhou President Enterprises Co., Ltd.	Other receivables	Y	366,052	327,201	20,406	2.50~2.80	2	-	Additional operating capital	-	—	-	53,892,567	53,892,567	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Xinjiang President Enterprises Food Co., Ltd.	Other receivables	Y	274,539	245,400	-	2.50~2.80	2	-	Additional operating capital	-	—	-	53,892,567	53,892,567	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Kunming President Enterprises Food Co., Ltd.	Other receivables	Y	274,539	245,400	-	2.50~2.80	2	-	Additional operating capital	-	—	-	53,892,567	53,892,567	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Changsha President Enterprises Co., Ltd.	Other receivables	Y	274,539	245,400	-	2.50~2.80	2	-	Additional operating capital	-	—	-	53,892,567	53,892,567	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Hefei President Enterprises Co., Ltd.	Other receivables	Y	274,539	245,400	-	2.50~2.80	2	-	Additional operating capital	-	—	-	53,892,567	53,892,567	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Henan President Enterprises Co., Ltd.	Other receivables	Y	274,539	245,400	-	2.50~2.80	2	-	Additional operating capital	-	—	-	53,892,567	53,892,567	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Shenyang President Enterprises Co., Ltd.	Other receivables	Y	274,539	245,400	-	2.50~2.80	2	-	Additional operating capital	-	—	-	53,892,567	53,892,567	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	274,539	245,400	-	2.50~2.80	2	-	Additional operating capital	-	—	-	53,892,567	53,892,567	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Ningxia President Enterprises Co., Ltd.	Other receivables	Y	274,539	245,400	-	2.50~2.80	2	-	Additional operating capital	-	—	-	53,892,567	53,892,567	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Bama President Mineral Water Co., Ltd.	Other receivables	Y	228,782	204,500	142,436	2.50~2.80	2	-	Additional operating capital	-	—	-	53,892,567	53,892,567	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Uni-President (Shanghai) Pearly Century Co., Ltd.	Other receivables	Y	228,782	204,500	15,777	2.50~2.80	2	-	Additional operating capital	-	—	-	53,892,567	53,892,567	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Wuxue Uni Mineral Water Co., Ltd.	Other receivables	Y	183,026	163,600	-	2.50~2.80	2	-	Additional operating capital	-	—	-	53,892,567	53,892,567	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Nanchang President Enterprises Co., Ltd.	Other receivables	Y	183,026	163,600	-	2.50~2.80	2	-	Additional operating capital	-	—	-	53,892,567	53,892,567	(Note 2)

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31	Uni-President Enterprises (China) Investment Corp.	President (Kunshan) Real Estate Development Co., Ltd.	Other receivables	Y	\$ 91,513	\$ 81,800	\$ -	2.50~2.80	2	\$ -	Additional operating capital	\$ -	—	\$ -	\$ 53,892,567	\$ 53,892,567	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Hainan President Enterprises Co., Ltd.	Other receivables	Y	91,513	81,800	-	2.50~2.80	2	-	Additional operating capital	-	—	-	53,892,567	53,892,567	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Akesu President Enterprises Co., Ltd.	Other receivables	Y	91,513	81,800	-	2.50~2.80	2	-	Additional operating capital	-	—	-	53,892,567	53,892,567	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Guiyang President Enterprises Co., Ltd.	Other receivables	Y	91,513	81,800	-	2.50~2.80	2	-	Additional operating capital	-	—	-	53,892,567	53,892,567	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Shanghai) Co., Ltd.	Other receivables	Y	91,513	81,800	-	2.50~2.80	2	-	Additional operating capital	-	—	-	53,892,567	53,892,567	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Chongqing President Enterprises Co., Ltd.	Other receivables	Y	91,513	81,800	-	2.50~2.80	2	-	Additional operating capital	-	—	-	53,892,567	53,892,567	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Other receivables	Y	91,513	81,800	-	2.50~2.80	2	-	Additional operating capital	-	—	-	53,892,567	53,892,567	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Taizhou President Enterprises Co., Ltd.	Other receivables	Y	91,513	81,800	-	2.50~2.80	2	-	Additional operating capital	-	—	-	53,892,567	53,892,567	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Kunshan) Food Technology Co., Ltd.	Other receivables	Y	91,513	81,800	-	2.50~2.80	2	-	Additional operating capital	-	—	-	53,892,567	53,892,567	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Yantai Tongli Beverage Industries Co., Ltd.	Other receivables	Y	91,513	81,800	-	2.50~2.80	2	-	Additional operating capital	-	—	-	53,892,567	53,892,567	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Nanning President Enterprises Co., Ltd.	Other receivables	Y	45,756	40,900	-	2.50~2.80	2	-	Additional operating capital	-	—	-	53,892,567	53,892,567	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Zhanjiang President Enterprises Co., Ltd.	Other receivables	Y	45,756	40,900	-	2.50~2.80	2	-	Additional operating capital	-	—	-	53,892,567	53,892,567	(Note 2)
32	Uni-President (Vietnam) Co., Ltd.	Uni-President Vietnam Aquatic Breeding Co., Ltd.	Other receivables	Y	390,938	336,550	-	5.50~5.60	2	-	Additional operating capital	-	—	-	897,465	8,446,979	(Note 2)
32	Uni-President (Vietnam) Co., Ltd.	Tribeco Binh Duong Co., Ltd.	Other receivables	Y	260,625	224,366	-	5.50~5.60	2	-	Additional operating capital	-	—	-	897,465	8,446,979	(Note 2)
32	Uni-President (Vietnam) Co., Ltd.	North Tribeco Co., Ltd.	Other receivables	Y	260,625	224,366	-	5.50~5.60	2	-	Additional operating capital	-	—	-	897,465	8,446,979	(Note 2)
33	Uni-President (Philippines) Corp.	Uni-President Land Corp.	Long-term notes and accounts receivable	Y	322,390	289,062	289,062	5.50	2	-	Investment	-	—	-	327,197	327,197	(Note 2)
34	Zhongshan President Enterprises Co., Ltd.	Zhangzhou President Biotech Co., Ltd.	Other receivables	Y	823,616	736,201	486,711	2.79~3.11	2	-	Additional operating capital	-	—	-	1,754,604	1,754,604	(Note 15)
34	Zhongshan President Enterprises Co., Ltd.	President Chain Store (Zhejiang) Ltd.	Other receivables	Y	202,119	-	-	3.11	2	-	Additional operating capital	-	—	-	350,921	350,921	(Note 15)

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				
35	Shanghai Songjiang President Enterprises Co., Ltd.	Zhangzhou President Biotech Co., Ltd.	Other receivables	Y	\$ 137,269	\$ 122,700	\$ 110,430	2.79	2	\$ -	Additional operating capital	\$ -	—	\$ -	\$ 631,099	\$ 631,099	(Note 2)
35	Shanghai Songjiang President Enterprises Co., Ltd.	Tait Marketing & Distribution (Shanghai) Co., Ltd.	Other receivables	Y	9,151	8,180	8,180	2.79~3.11	2	-	Additional operating capital	-	—	-	126,220	126,220	(Note 2)
36	Uni-President Enterprises (Shanghai) Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	457,565	409,001	254,753	2.50~2.80	2	-	Additional operating capital	-	—	-	1,905,517	1,905,517	(Note 2)
37	Akesu President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	915,129	818,002	377,362	2.50~2.80	2	-	Additional operating capital	-	—	-	2,774,748	2,774,748	(Note 2)
38	Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,830,258	1,636,003	736,575	2.50~2.80	2	-	Additional operating capital	-	—	-	12,234,012	12,234,012	(Note 2)
39	Chongqing President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	915,129	818,002	509,728	2.50~2.80	2	-	Additional operating capital	-	—	-	5,434,207	5,434,207	(Note 3)
40	Taizhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,372,694	1,227,002	367,137	2.50~2.80	2	-	Additional operating capital	-	—	-	4,223,542	4,223,542	(Note 2)
41	Kunshan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	915,129	818,002	272,414	2.50~2.80	2	-	Additional operating capital	-	—	-	18,581,704	18,581,704	(Note 2)
42	Fuzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,830,258	1,636,003	764,117	2.50~2.80	2	-	Additional operating capital	-	—	-	6,022,231	6,022,231	(Note 2)
43	Zhengzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,287,823	2,045,004	1,276,806	2.50~2.80	2	-	Additional operating capital	-	—	-	10,157,701	10,157,701	(Note 2)
44	Nanchang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,287,823	2,045,004	639,794	2.50~2.80	2	-	Additional operating capital	-	—	-	7,744,579	7,744,579	(Note 2)
45	Guangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,287,823	2,045,004	579,439	2.50~2.80	2	-	Additional operating capital	-	—	-	18,791,410	18,791,410	(Note 2)
46	Zhanjiang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	915,129	818,002	493,599	2.50~2.80	2	-	Additional operating capital	-	—	-	3,256,009	3,256,009	(Note 2)
47	Changsha President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,830,258	1,636,003	946,532	2.50~2.80	2	-	Additional operating capital	-	—	-	6,748,048	6,748,048	(Note 2)
48	Nanning President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,830,258	1,636,003	788,309	2.50~2.80	2	-	Additional operating capital	-	—	-	7,285,416	7,285,416	(Note 2)
49	Hainan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	915,129	818,002	277,363	2.50~2.80	2	-	Additional operating capital	-	—	-	2,989,656	2,989,656	(Note 2)
50	Hefei President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,287,823	2,045,004	1,272,573	2.50~2.80	2	-	Additional operating capital	-	—	-	9,744,053	9,744,053	(Note 2)
51	Wuhan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,287,823	2,045,004	649,350	2.50~2.80	2	-	Additional operating capital	-	—	-	15,726,408	15,726,408	(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	Kunming President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	\$ 1,830,258	\$ 1,636,003	\$ 344,370	2.50~2.80	2	\$ -	Additional operating capital	\$ -	—	\$ -	\$ 3,272,575	\$ 3,272,575	(Note 2)
53	Xinjiang President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,287,823	2,045,004	1,127,614	2.50~2.80	2	-	Additional operating capital	-	—	-	6,126,595	6,126,595	(Note 2)
54	Yantai Tongli Beverage Industries Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	366,052	327,201	246,835	2.50~2.80	2	-	Additional operating capital	-	—	-	1,143,892	1,143,892	(Note 2)
55	Ningxia President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,143,911	1,022,502	-	2.50~2.80	2	-	Additional operating capital	-	—	-	1,730,494	1,730,494	(Note 2)
56	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	915,129	818,002	31,041	2.50~2.80	2	-	Additional operating capital	-	—	-	9,089,119	9,089,119	(Note 2)
57	Shenyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,227,002	1,227,002	560,564	2.50~2.80	2	-	Additional operating capital	-	—	-	2,123,363	2,123,363	(Note 2)
58	Uni-President Enterprises (Kunshan) Food Technology Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	114,391	102,250	53,655	2.50~2.80	2	-	Additional operating capital	-	—	-	213,840	213,840	(Note 2)
59	Hangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,372,694	1,227,002	355,722	2.50~2.80	2	-	Additional operating capital	-	—	-	9,607,456	9,607,456	(Note 2)
60	President (Kunshan) Real Estate Development Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	457,565	409,001	246,253	2.50~2.80	2	-	Additional operating capital	-	—	-	1,008,075	1,008,075	(Note 2)
61	President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	457,565	409,001	303,935	2.50~2.80	2	-	Additional operating capital	-	—	-	487,824	487,824	(Note 2)
62	Guiyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	915,129	818,002	477,134	2.50~2.80	2	-	Additional operating capital	-	—	-	3,654,681	3,654,681	(Note 2)
63	Henan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	915,129	818,002	647,599	2.50~2.80	2	-	Additional operating capital	-	—	-	7,135,593	7,135,593	(Note 2)
64	Jinan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	915,129	818,002	221,249	2.50~2.80	2	-	Additional operating capital	-	—	-	4,651,191	4,651,191	(Note 2)
65	President (Shanghai) Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	915,129	818,002	311,846	2.50~2.80	2	-	Additional operating capital	-	—	-	1,444,771	1,444,771	(Note 2)
66	Shaanxi President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	915,129	818,002	415,392	2.50~2.80	2	-	Additional operating capital	-	—	-	5,695,087	5,695,087	(Note 2)
67	Xuzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	915,129	818,002	327,106	2.50~2.80	2	-	Additional operating capital	-	—	-	2,770,637	2,770,637	(Note 2)
68	Wuxue Uni Mineral Water Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	228,782	204,500	13,382	2.50~2.80	2	-	Additional operating capital	-	—	-	394,022	394,022	(Note 2)
69	Shijiazhuang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	915,129	818,002	54,787	2.50~2.80	2	-	Additional operating capital	-	—	-	3,450,880	3,450,880	(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				
70	Qingdao President Feed & Livestock Co., Ltd.	President Chain Store (Zhejiang) Ltd.	Other receivables	Y	\$ 134,746	\$ -	\$ -	3.11	2	\$ -	-	Additional operating capital	\$ -	—	\$ -	\$ -	139,892	\$ 139,892	(Note 2)
71	Jiangsu President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	818,002	818,002	-	2.50	2	-	-	Additional operating capital	-	—	-		3,571,720	3,571,720	(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 1:29.30, CNY:NTD 1:4.090, VND:NTD 1:0.001122, PHP:NTD 1:0.5202 and KRW:NTD 1:0.02164.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Provision of endorsements and guarantees to others

For the six-month period ended June 30, 2025

Table 2 Expressed in thousands of NTD

Party being endorsed/guaranteed														
			Relationship with the endorser/guarantor (Note 1)	Limit on endorsements/guarantees provided for a single party	Maximum balance during the period	Outstanding balance at June 30, 2025	Actual amount drawn down	Amount of endorsements/guarantees secured with collateral	Ratio of accumulated endorsements/guarantee amount to net worth of the endorser/guarantor company	Limit on total amount of endorsements/guarantee	Provision of endorsements/guarantee by parent company to subsidiary	Provision of endorsements/guarantee by subsidiary to parent company	Provision of endorsements/guarantee to party in Mainland China	Note
0	Uni-President Enterprises Corp.	Kai Yu (BVI) Investment Co., Ltd.	2	\$ 58,311,337	\$ 21,000,000	\$ -	\$ -	\$ -	-	\$ 116,622,674	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.	2	58,311,337	7,642,425	6,776,500	697,500	-	5.81	116,622,674	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Kai Nan Investment Co., Ltd.	2	58,311,337	7,089,900	6,102,000	1,133,000	-	5.23	116,622,674	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Tone Sang Construction Corp.	2	58,311,337	4,117,850	3,673,000	1,200,000	-	3.15	116,622,674	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Uni-President Express Corp.	2	58,311,337	3,350,000	3,350,000	338,000	-	2.87	116,622,674	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Tung Lo Development Co., Ltd.	2	58,311,337	1,500,000	1,500,000	-	-	1.29	116,622,674	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	President Professional Baseball Team Corp.	2	58,311,337	60,000	60,000	-	-	0.05	116,622,674	Y	N	N	(Note 3)
1	Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	2	69,095,735	16,602,500	14,650,000	-	-	21.20	69,095,735	N	N	N	(Note 4)
1	Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	2	69,095,735	1,660,250	1,465,000	-	-	2.12	69,095,735	N	N	N	(Note 4)
2	President International Development Corp.	President (BVI) International Investment Holdings Ltd.	2	3,174,665	1,228,585	1,084,100	-	-	6.83	7,936,664	N	N	N	(Note 5)
3	ScinoPharm Taiwan, Ltd.	SciAnda (Changshu) Pharmaceuticals, Ltd.	2	10,268,459	180,465	-	-	-	-	10,268,459	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 June 30, 2025	Actual amount drawn down	Amount of endorsements/guarantees secured with collateral	Ratio of accumulated endorsements/guarantee amount to net worth of the endorser/guarantor company	Limit on total amount of endorsements/guarantee	Provision of endorsements/guarantee by parent company to subsidiary	Provision of endorsements/guarantee by subsidiary to parent company	Provision of endorsements/guarantee to party in Mainland China	Note
4	President Century Corp.	President Fair Development Corp.	2	\$ 2,857,967	\$ 600,000	\$ 600,000	\$ -	\$ 600,000	41.99	\$ 3,572,459	N	N	N	(Note 7)
5	Guan-Chan Wholesale & Logistics Co.	Guan-Chan Enterprises Co., Ltd.	3	193,794	193,000	193,000	193,000	193,000	99.59	193,794	N	N	N	(Note 8)

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

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

(Note 2) Foreign currencies are translated into New Taiwan Dollars. Exchange rates of foreign currencies indicated as of report date were as follows: USD:NTD 1:29.30, CNY:NTD 1:4.090, VND:NTD 1:0.001122 and PHP:NTD 1:0.5202.

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

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

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

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

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

(Note 8) The total amount of transactions of endorsement equals to 100% of its net worth for Guan-Chan Wholesale & Logistics Co., the limit of endorsement for any single entity is 50% of its net worth, and all of the related transactions are to be submitted to the stockholders' meeting for reference.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

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

June 30, 2025

Table 3

Expressed in thousands of NTD

			Ending balance					
			General ledger					
Investor	Type and name of securities	Relationship with the issuer	account (Note 3)	Number of shares (in thousands)	Book value	Percentage of ownership	Fair value	Note
	Stock :							
Uni-President Enterprises Corp.	Universal Venture Capital Investment Co., Ltd. etc.	—	4	7,933	\$ 106,999	- \$	106,999	—
Uni-President Enterprises Corp.	Grape King Bio Ltd.	—	5	11,851	1,487,301	8.00	1,487,301	—
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.	Sumitomo Mitsui Banking Corporation Sydney Branch	—	3	-	879,000	-	-	—
Cayman President Holdings Ltd.	Bank of China (Hong Kong) Limited CD	—	3	-	586,000	-	-	—
	Bonds :							
Cayman President Holdings Ltd.	USD offshore bond issued by Sumitomo Mitsui Trust Bank Ltd. (USJ7771YNJ21)	—	3	-	674,097	-	-	—
Cayman President Holdings Ltd.	USD offshore bond issued by TSMC Global. (USG91139AC27)	—	3	-	522,265	-	-	—
Cayman President Holdings Ltd.	UBS AG Fixed Rate Bond (XS2025175014)	—	3	-	263,700	-	-	—
Cayman President Holdings Ltd.	Gavin Investment Ltd. etc.	—	6	-	1,431,090	-	-	—
	Stock :							
Kai Yu Investment Co., Ltd.	President Investment Trust Corp.	—	4	1	32	-	32	—
Nanlien International Corp.	Union Chinese Corp. etc.	—	5	5,915	67,353	-	67,353	—
	Beneficiary Certificates :							
President Fair Development Corp.	Taishin 1699 Money Market Fund	—	1	37,246	531,089	-	531,089	—
President Fair Development Corp.	UPAMC James Bond Money Market Fund	—	1	21,819	382,436	-	382,436	—
President Fair Development Corp.	FSITC Taiwan Money Market Fund, etc.	—	1	26,231	405,396	-	405,396	—
Uni-President Express Corp.	UPAMC James Bond Money Market Fund	—	1	23,245	407,435	-	407,435	—
President International Development Corp.	Yuanta Daily Taiwan 50 Bear -1X ETF	—	1	1,151	25,380	-	25,380	—
President International Development Corp.	Rui Zhan Investment Limited Partnership ETF, etc.	—	4	-	328,293	-	328,293	—
	Stock :							
President International Development Corp.	PSS Co., Ltd. etc.	—	1	9,319	653,640	-	653,640	—
President International Development Corp.	iMQ Technology Inc. etc.	—	4	25,255	207,574	-	207,574	—
President International Development Corp.	CDIB Partners Investment Holding Corp. etc.	—	5	31,049	731,813	-	731,813	—
Ton Yi Industrial Corp.	JFE Holdings Inc.	—	5	250	85,275	0.04	85,275	—
ScinoPharm Taiwan, Ltd.	SYNGEN, Inc.	—	4	245	-	7.40	-	—
ScinoPharm Taiwan, Ltd.	Tanvex Biologics, Inc.	Director	5	28,800	56,535	16.84	56,535	—
ScinoPharm Taiwan, Ltd.	Handa Pharmaceuticals, Inc.	Director	5	17,000	1,250,064	10.74	1,250,064	—

			Ending balance					
Investor	Type and name of securities	Relationship with the issuer	General ledger	Number of shares (in thousands)				
			account (Note 3)		Book value	Percentage of ownership	Fair value	Note
	Stock :							
President Chain Store Corp.	President Investment Trust Corp. etc.	—	4	6,077	\$ 85,480	- \$	85,480	—
President Chain Store Corp.	President Securities Corp. etc.	—	5	40,545	914,292	2.79	914,292	(Note 2)
President Chain Store Corp.	Duskin Co Ltd. etc.	—	5	950	246,170	-	246,170	—
	Beneficiary Certificates :							
President (B.V.I.) International Investment Holdings Ltd.	CreacionVentures I,L.P.	—	4	-	432,715	-	432,715	—
President (B.V.I.) International Investment Holdings Ltd.	Noah-Interactive Media Entertainment Industry Fund	—	4	-	411,210	-	411,210	—
President (B.V.I.) International Investment Holdings Ltd.	MIDAS FUND L.P.	—	4	-	398,619	-	398,619	—
President (B.V.I.) International Investment Holdings Ltd.	WTT Global Life Science Capital Partners, L. P.	—	4	-	331,890	-	331,890	—
President (B.V.I.) International Investment Holdings Ltd.	Muzinich Multi-Strategy Fund-D Class, etc.	—	4	101	3,681,261	-	3,681,261	—
	Stock :							
President (B.V.I.)International Investment Holdings Ltd.	Insilico Medicine Cayman Topco C. etc.	—	4	9,187	662,429	-	662,429	—
President (B.V.I.) International Investment Holdings Ltd.	Xiang Lu Industries Ltd.	—	5	69,997	191,146	-	191,146	—
	Structured products :							
Uni-President Enterprises (China) Investment Corp.	ICBC Bank Structured Products	—	1	-	2,087,847	-	2,087,847	—
Uni-President Enterprises (China) Investment Corp.	Cathay UniteCathay United Bank Structured Products	—	1	-	1,236,780	-	1,236,780	—
Uni-President Enterprises (China) Investment Corp.	E.SUN Commercial Bank (China) Co., Ltd. Structured Products	—	1	-	831,141	-	831,141	—
Uni-President Enterprises (China) Investment Corp.	CTBC Bank Co., Ltd. Structured Products	—	1	-	825,745	-	825,745	—
Uni-President Enterprises (China) Investment Corp.	Bank Sinopac Company Limited Structured Products	—	1	-	411,994	-	411,994	—
	Beneficiary Certificates :							
Qware Systems & Services Corp. etc.	Taishin 1699 Money Market Fund, etc.	—	1	124,094	1,905,178	-	1,905,178	—
	Stock :							
Uni-President Assets Holdings Ltd. etc.	All Ingredients Pte. Ltd. etc.	—	1	8,407	642,208	-	642,208	—
	Bills Under Repurchase Agreement :							
Zhongshan President Enterprises Co., Ltd.	National Debt Reverse-repurchase Agreement, etc.	—	3	-	635,613	-	-	—

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note 3)	Ending balance				
				Number of shares (in thousands)	Book value	Percentage of ownership	Fair value	Note
	Stock :							
Ton Yu Investment Inc. etc.	iMQ Technology Inc. etc.	—	4	2,270	\$ 26,340	- \$	26,340	—
President Global Crop. etc.	Cathay General Bank, etc.	—	5	11,174	370,440	-	370,440	—

(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 1:29.30, CNY:NTD 1:4.090, VND:NTD 1:0.001122, PHP:NTD 1:0.5202 and KRW:NTD 1:0.02164.

(Note 2) 40,545 thousand shares (\$914,292) of outstanding common stock of President Securities Corp. which was recognized as "Financial assets at fair value through other comprehensive profit or loss - non-current" by President Chain Store Corp. was changed to be recognized as "Investments accounted for under equity method" when the group prepared the consolidated financial statements.

(Note 3) The code number explanation is as follows:

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

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
Purchases or sales transactions with related parties reaching \$100 million or 20% of the Company's paid-in capital or more
For the six-month period ended June 30, 2025

Table 4

										Expressed in thousands of NTD		
										Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)
Description of transaction										Percentage of 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			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)	\$ 5,441,601)	(21)	(Note 1)	\$ -	(Note 1)	\$ 1,532,909	23		-
Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	(Sales)	(3,258,681)	(13)	(Note 1)	-	(Note 1)	632,766	9		-
Uni-President Enterprises Corp.	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(2,786,404)	(11)	(Note 1)	-	(Note 1)	653,010	10		-
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(2,399,089)	(9)	(Note 1)	-	(Note 1)	495,987	7		-
Uni-President Enterprises Corp.	Tung Hsyng Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(637,732)	(2)	(Note 1)	-	(Note 1)	248,150	4		-
Uni-President Enterprises Corp.	Tung-Yi Foods Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(581,079)	(2)	(Note 1)	-	(Note 1)	186,413	3		-
Uni-President Enterprises Corp.	Tong Zhan Corporation Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(554,799)	(2)	(Note 1)	-	(Note 1)	151,132	2		-
Uni-President Enterprises Corp.	Tong-Shun Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(533,935)	(2)	(Note 1)	-	(Note 1)	226,459	3		-
Uni-President Enterprises Corp.	Guan-Chan Enterprises Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(472,809)	(2)	(Note 1)	-	(Note 1)	176,091	3		-
Uni-President Enterprises Corp.	Fu Yi Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(355,720)	(1)	(Note 1)	-	(Note 1)	83,871	1		-
Uni-President Enterprises Corp.	Uni-President Vendor Corp.	An investee company accounted for under the equity method	(Sales)	(336,967)	(1)	(Note 1)	-	(Note 1)	62,007	1		-
Uni-President Enterprises Corp.	Uni-Wonder Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(309,989)	(1)	(Note 1)	-	(Note 1)	50,638	1		-
Uni-President Enterprises Corp.	JinHui Food Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(282,489)	(1)	(Note 1)	-	(Note 1)	110,159	2		-
Uni-President Enterprises Corp.	Tung-Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(274,991)	(1)	(Note 1)	-	(Note 1)	93,278	1		-
Uni-President Enterprises Corp.	Kun Rich Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(213,003)	(1)	(Note 1)	-	(Note 1)	68,809	1		-
Uni-President Enterprises Corp.	Tung-Ju Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(210,829)	(1)	(Note 1)	-	(Note 1)	79,402	1		-
Uni-President Enterprises Corp.	Fa Tong Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(184,266)	(1)	(Note 1)	-	(Note 1)	36,023	1		-
Uni-President Enterprises Corp.	Uni-President Superior Commissary Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(164,466)	(1)	(Note 1)	-	(Note 1)	59,929	1		-
Uni-President Enterprises Corp.	Ginfa Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(136,634)	(1)	(Note 1)	-	(Note 1)	33,304	-		-
Uni-President Enterprises Corp.	Cheng-Fa Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(128,104)	-	(Note 1)	-	(Note 1)	37,339	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)	(114,971)	-	(Note 1)	-	(Note 1)	27,508	-		-
Uni-President Enterprises Corp.	Tung-Che Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(112,624)	-	(Note 1)	-	(Note 1)	40,178	1		-
Uni-President Enterprises Corp.	President Kikkoman Inc.	An investee company accounted for under the equity method	Purchases	620,100	4	(Note 1)	-	(Note 1)	(101,477)	(4)		-
Uni-President Enterprises Corp.	President Nisshin Corp.	An investee company accounted for under the equity method	Purchases	335,144	2	(Note 1)	-	(Note 1)	(74,451)	(3)		-
Uni-President Enterprises Corp.	Uni-President (Vietnam) Co., Ltd.	An investee company of Uni-President Southeast Asia Holdings Ltd. accounted for under the equity method	Purchases	169,917	1	(Note 1)	-	(Note 1)	(40,241)	(2)		-
Uni-President Enterprises Corp.	President Packaging Industrial Corp.	An investee company accounted for under the equity method	Purchases	138,675	1	(Note 1)	-	(Note 1)	(28,936)	(1)		-
Uni-President Enterprises Corp.	TTET Union Corp.	An investee company accounted for under the equity method	Purchases	107,661	1	(Note 1)	-	(Note 1)	(14,706)	(1)		-
Nanlien International Corp.	Link Pro Corporation	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(886,325)	(19)	Closes its accounts 35 days after the end of each month	-	—	405,186	71		-
Nanlien International Corp.	Tong-Yeen Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(155,572)	(3)	12 days after delivery	-	—	2,881	1		-
Nanlien International Corp.	Chang-Tong Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(129,043)	(3)	12 days after delivery	-	—	5,393	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 Vender Corp.	Uni-President Enterprises Corp.	The Company	Purchases	\$ 336,967	67	Closes its accounts 20 days after the end of each month	\$ -	—	(\$ 62,007)	(51)	-
Uni-President Dream Parks Corp.	Uni-President Enterprises Corp.	The Company	(Media revenue)	(145,454)	(35)	Closes its accounts 45 days after the end of each month	-	—	66,803	54	-
Presco Netmarketing Inc.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(537,400)	(8)	Closes its accounts 60 days after the end of each month	-	—	81,017	10	-
Presco Netmarketing Inc.	Uni-President Enterprises Corp.	The Company	(Service revenue)	(180,673)	(3)	Closes its accounts 30 days after the end of each month	-	—	58,711	7	-
Uni-President Development Corp.	Times Square International Hotel Corp.	An associates company of Prince Housing & Development Corp. accounted for under the equity method	(Rental income)	(197,737)	(43)	Monthly payment	-	—	31,240	77	-
Uni-President Development Corp.	Uni-President Department Store Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Rental income)	(187,640)	(41)	Monthly payment	-	—	1,996	5	-
Presicarre Corp.	Tung Hsyng Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	346,451	1	Closes its accounts 50~85 days after the end of each month	-	—	(204,787)	(2)	-
Presicarre Corp.	Tung-Ju Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	187,159	1	Closes its accounts 60 days after the end of each month	-	—	(99,954)	(1)	-
Presicarre Corp.	Wei Lih Food Industrial Co., Ltd.	An investee company accounted for under the equity method	Purchases	106,175	-	Closes its accounts 60~65 days after the end of each month	-	—	(72,459)	(1)	-
Tait Marketing & Distribution Co.,Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(425,327)	(36)	Closes its accounts 20~70 days after the end of each month	-	—	163,060	64	-
President Nisshin Corp.	Uni-President Enterprises Corp.	The Company	(Sales)	(335,144)	(28)	Closes its accounts 30 days after the end of each month	-	—	74,451	18	-
President Packaging Industrial Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(326,933)	(21)	Closes its accounts 15~60 days after the end of each month	-	—	103,472	20	-
President Packaging Industrial Corp.	Uni-President Enterprises Corp.	The Company	(Sales)	(138,675)	(9)	Closes its accounts 30 days after the end of each month	-	—	28,936	5	-
President Kikkoman Inc.	Uni-President Enterprises Corp.	The Company	(Sales)	(620,100)	(97)	Closes its accounts 25~30 days after the end of each month	-	—	101,477	98	-
Ton Yi Industrial Corp.	TTET Union Corp.	An investee company accounted for under the equity method	(Sales)	(179,785)	(2)	Closes its accounts 30 days after the end of each month	-	—	32,062	2	-
President Chain Store Corp.	Uni-President Enterprises Corp.	The Company	Purchases	10,627,094	15	Closes its accounts 30~45 days after the end of each month	-	—	(2,681,906)	(13)	-
President Chain Store Corp.	Uni-President Superior Commissary Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	2,919,767	4	Closes its accounts 30~45 days after the end of each month	-	—	(533,281)	(3)	-
President Chain Store Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	1,430,173	2	Closes its accounts 30 days after the end of each month	-	—	(303,265)	(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	756,318	1	Closes its accounts 40 days after the end of each month	-	—	(278,965)	(1)	-
President Chain Store Corp.	21 Century Co., Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	747,426	1	Closes its accounts 30~60 days after the end of each month	-	—	(236,545)	(1)	-
President Chain Store Corp.	Link Pro Corporation	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	462,717	1	Closes its accounts 10~54 days after the end of each month	-	—	(178,748)	(1)	-
President Chain Store Corp.	Tait Marketing & Distribution Co., Ltd.	An investee company accounted for under the equity method	Purchases	425,327	1	Closes its accounts 20~70 days after the end of each month	-	—	(163,060)	(1)	-
President Chain Store Corp.	Qware Systems & Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	381,634	1	Closes its accounts 40 days after the end of each month	-	—	(141,861)	(1)	-
President Chain Store Corp.	Kuang Chuan Diary Co., Ltd.	An investee company accounted for under the equity method	Purchases	345,893	-	Closes its accounts 30~65 days after the end of each month	-	—	(190,763)	(1)	-
President Chain Store Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	343,320	-	Closes its accounts 60 days after the end of each month	-	—	(89,591)	-	-
President Chain Store Corp.	President Packaging Industrial Corp.	An investee company accounted for under the equity method	Purchases	326,933	-	Closes its accounts 15~60 days after the end of each month	-	—	(103,472)	-	-
President Chain Store Corp.	President Pharmaceutical Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	293,589	-	Closes its accounts 60~70 days after the end of each month	-	—	(156,762)	(1)	-
President Chain Store Corp.	Wei Lih Food Industrial Co., Ltd.	An investee company accounted for under the equity method	Purchases	167,537	-	Closes its accounts 30~60 days after the end of each month	-	—	(59,228)	-	-
President Chain Store Corp.	Tong Kuan Enterprises Co., Ltd.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	112,990	-	Closes its accounts 15~60 days after the end of each month	-	—	(18,318)	-	-
Tung Ang Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(1,430,173)	(40)	Closes its accounts 30 days after the end of each month	-	—	303,265	33	-
Tung Ang Enterprises Corp.	Tung Hsyng Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(560,544)	(16)	Closes its accounts 60 days after the end of each week	-	—	242,335	27	-
Tung Ang Enterprises Corp.	Fa Tong Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(239,173)	(7)	Closes its accounts 28 days after the end of each week	-	—	48,826	5	-
Tung Ang Enterprises Corp.	Tung-Ju Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(169,657)	(5)	Closes its accounts 56 days after the end of each week	-	—	73,155	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
Tung Ang Enterprises Corp.	Tong-Yo Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	\$ 103,394)	(3)	Closes its accounts 12 days after the end of each week	\$ -	—	\$ 12,505	1	-
Tung Ang Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	3,258,681	100	Closes its accounts 38 days after the end of each week	-	—	(632,766)	(100)	-
Tong Kuan Enterprises Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(112,990)	(38)	Closes its accounts 15~60 days after the end of each month	-	—	18,318	33	-
Tung Hsyang Co., Ltd.	Presicarre Corp.	An investee company accounted for under the equity method	(Sales)	(346,451)	(26)	Closes its accounts 50~85 days after the end of each month	-	—	204,787	32	-
Tung Hsyang Co., Ltd.	Uni-President Enterprises Corp.	The Company	Purchases	637,732	48	Closes its accounts 60 days after the end of each week	-	—	(248,150)	(46)	-
Tung Hsyang Co., Ltd.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	560,544	42	Closes its accounts 60 days after the end of each week	-	—	(242,335)	(45)	-
ScinoPharm Taiwan, Ltd.	SciAnda (Changshu) Pharmaceuticals, Ltd.	An investee company of Scino PharmTaiwan, Ltd. accounted for under the equity method	Purchases	160,175	37	Closes its accounts 90 days after the end of each month	-	—	(21,012)	(15)	-
Tung-Che Corp.	Uni-President Enterprises Corp.	The Company	Purchases	112,624	95	Closes its accounts 58 days after the end of each week	-	—	(40,178)	(99)	-
Link Pro Corporation	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(462,717)	(39)	Closes its accounts 10~54 days after the end of each month	-	—	178,748	33	-
Link Pro Corporation	Nanlien International Corp.	An investee company accounted for under the equity method	Purchases	886,325	77	Closes its accounts 35 days after the end of each month	-	—	(405,186)	(81)	-
Tong-Yo Co., Ltd.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	103,394	47	Closes its accounts 12 days after the end of each week	-	—	(12,505)	(58)	-
Tung-Ju Enterprise Corp.	Presicarre Corp.	An investee company accounted for under the equity method	(Sales)	(187,159)	(42)	Closes its accounts 60 days after the end of each month	-	—	99,954	45	-
Tung-Ju Enterprise Corp.	Uni-President Enterprises Corp.	The Company	Purchases	210,829	49	Closes its accounts 65 days after the end of each week	-	—	(79,402)	(48)	-
Tung-Ju Enterprise Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	169,657	39	Closes its accounts 56 days after the end of each week	-	—	(73,155)	(44)	-
Tong-Shun Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	533,935	98	Closes its accounts 62 days after the end of each week	-	—	(226,459)	(100)	-
Cheng-Fa Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	128,104	97	Closes its accounts 40 days after the end of each week	-	—	(37,339)	(98)	-
Tung-Hsiang Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	274,991	100	Closes its accounts 49 days after the end of each week	-	—	(93,278)	(100)	-
Tung-Yi Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	581,079	99	Closes its accounts 50 days after the end of each week	-	—	(186,413)	(99)	-
Fu Yi Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	355,720	98	Closes its accounts 27 days after the end of each week	-	—	(83,871)	(95)	-
Ginfa Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	136,634	99	Closes its accounts 36 days after the end of each week	-	—	(33,304)	(99)	-
Kun Rich Corp.	Uni-President Enterprises Corp.	The Company	Purchases	213,003	99	Closes its accounts 42 days after the end of each week	-	—	(68,809)	(99)	-
Tong-Yeen Enterprises Corp.	Nanlien International Corp.	An investee company accounted for under the equity method	Purchases	155,572	45	12 days after delivery	-	—	(2,881)	(14)	-
Guan-Chan Enterprises Co., Ltd.	Uni-President Enterprises Corp.	The Company	Purchases	472,809	99	Closes its accounts 54 days after the end of each week	-	—	(176,091)	(100)	-
Kai Ya Food Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(756,318)	(78)	Closes its accounts 40 days after the end of each month	-	—	278,965	80	-
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	363,851	48	67 days after invoice date	-	—	(151,886)	(65)	-
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	247,640	33	Closes its accounts 30 days after the end of each month	-	—	(32,789)	(14)	-
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	243,423	79	Closes its accounts 30 days after the end of each month	-	—	(34,223)	(65)	-
Wuxi Ton Yi Industrial Packing Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(758,137)	(39)	25~45 days after invoice date	-	—	181,562	42	-
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)	(247,640)	(13)	Closes its accounts 30 days after the end of each month	-	—	32,789	8	-
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)	(243,423)	(12)	Closes its accounts 30 days after the end of each month	-	—	34,223	8	-

Purchases/sales company	Name of the counterparty	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	Note
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)	\$ 363,851	(38)	67 days after invoice date	\$ -	—	\$ 151,886	21	-
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	924,886	100	67 days after invoice date	-	—	(135,432)	(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)	(112,098)	(48)	15 days after invoice date	-	—	21,056	40	-
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)	(924,886)	(38)	67 days after invoice date	-	—	135,432	13	-
Sichuan Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,136,507)	(94)	25 days after invoice date	-	—	229,093	94	-
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	163,258	20	5~45 days after invoice date	-	—	(27,582)	(13)	-
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)	(749,109)	(88)	25 days after invoice date	-	—	173,752	95	-
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)	(101,917)	(12)	40% down payment/balance net 45 days	-	—	8,395	5	-
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)	(1,123,337)	(77)	25 days after invoice date	-	—	192,236	73	-
Zhangzhou Ton Yi Industrial Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	112,868	12	5~15 days after invoice date	-	—	(1,799)	(1)	-
Huizhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,222,686)	(88)	25 days after invoice date	-	—	204,087	89	-
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	212,386	24	5~45 days after invoice date	-	—	(16,609)	(8)	-
Taizhou Ton Yi Industrial Co., Ltd.	Taizhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,161,895)	(66)	25 days after invoice date	-	—	229,307	62	-
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)	(131,160)	(7)	45 days after invoice date	-	—	23,449	6	-
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	114,605	11	15 days after invoice date	-	—	(19,700)	(10)	-
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)	(883,279)	(75)	25 days after invoice date	-	—	175,059	67	-
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	112,896	16	5~45 days after invoice date	-	—	(16,164)	(10)	-
Kunshan Ton Yi Industrial Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,658,168)	(97)	25 days after invoice date	-	—	288,467	98	-
Kunshan Ton Yi Industrial Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	246,354	20	5~15 days after invoice date	-	—	(38,674)	(14)	-
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	112,098	9	15 days after invoice date	-	—	(21,056)	(7)	-
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)	(775,687)	(95)	25 days after invoice date	-	—	144,887	97	-
Tian Jin Ton Yi Industrial Co., Ltd.	Uni-President Enterprises (TianJin) Co., Ltd	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(334,443)	(58)	25 days after invoice date	-	—	81,255	78	-
SciAnda (Changshu) Pharmaceuticals, Ltd.	ScinoPharm Taiwan, Ltd.	An investee company accounted for under the equity method	(Sales)	(160,175)	(97)	Closes its accounts 90 days after the end of each month	-	—	21,012	89	-
President Drugstore Business Corp.	President Pharmaceutical Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	345,928	4	Closes its accounts 30~110 days after the end of each month	-	—	(21,693)	(1)	-
Capital Marketing Consultant Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(166,630)	(72)	Closes its accounts 45~65 days after the end of each month	-	—	45,261	65	-

			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
Wisdom Distribution Service Corp.	Books.com. Co., Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	(Service revenue)	\$ 101,915	(5)	Closes its accounts 30~45 days after the end of each month	\$ -	—	\$ 21,498	3	-
Wisdom Distribution Service Corp.	President Logistics International Co., Ltd.	An investee company of Retail Support International Corp. accounted for under the equity method	Service cost	703,581	40	Closes its accounts 20 days after the end of each month	-	—	(129,770)	(21)	-
President Collect Service Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Service cost	143,030	82	Closes its accounts 60 days after the end of each month	-	—	(32,643)	(100)	-
Uni-President Cold-Chain Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Distribution revenue)	(399,072)	(59)	Closes its accounts 30 days after the end of each month	-	—	72,728	1	-
Uni-President Cold-Chain Corp.	Uni-President Enterprises Corp.	The Company	(Distribution revenue)	(336,140)	(36)	Closes its accounts 30 days after the end of each month	-	—	34,353	-	-
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	772,581	33	Closes its accounts 20 days after the end of each month	-	—	(152,597)	(2)	-
Uni-Wonder Corporation	Tong Zhan Corporation Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	660,714	22	Closes its accounts 25 days after the end of each month	-	—	(120,410)	(23)	-
Uni-Wonder Corporation	Uni-President Enterprises Corp.	The Company	Purchases	309,989	10	Closes its accounts 30 days after the end of each month	-	—	(50,638)	(9)	-
Uni-Wonder Corporation	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	166,349	5	Closes its accounts 29 days after the end of each month	-	—	(28,921)	(5)	-
21 Century Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(747,426)	(55)	Closes its accounts 30~60 days after the end of each month	-	—	236,545	63	-
21 Century Co., Ltd.	Uni-President Superior Commissary Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	101,716	11	Closes its accounts 60 days after the end of each month	-	—	(45,423)	(15)	-
President Transnet Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(343,320)	(62)	Closes its accounts 60 days after the end of each month	-	—	89,591	5	-
President Transnet Corp.	President Collect Service Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Service revenue)	(143,030)	(2)	Closes its accounts 60 days after the end of each month	-	—	32,643	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	338,177	6	Closes its accounts 40 days after the end of each month	-	—	(86,677)	(5)	-
Uni-President Superior Commissary Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(2,919,767)	(96)	Closes its accounts 30~45 days after the end of each month	-	—	533,281	90	-
Uni-President Superior Commissary Corp.	21 Century Co., Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(101,716)	(3)	Closes its accounts 60 days after the end of each month	-	—	45,423	8	-
Uni-President Superior Commissary Corp.	Uni-President Enterprises Corp.	The Company	Purchases	164,466	8	Closes its accounts 60 days after the end of each month	-	—	(59,929)	(7)	-
Uni-President Superior Commissary Corp.	Koasa Yamako Corp.	The subsidiary (President Chain Store Corp.) serves as a corporate director of the company	Purchases	161,418	8	Closes its accounts 60 days after the end of each month	-	—	(57,675)	(7)	-
Qware Systems & Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(381,634)	(23)	Closes its accounts 40 days after the end of each month	-	—	141,861	47	-
President Information Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(834,379)	(64)	Closes its accounts 30 days after the end of each month	-	—	604,550	75	-
President Pharmaceutical Corp.	President Drugstore Business Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(345,928)	(30)	Closes its accounts 30~110 days after the end of each month	-	—	21,693	3	-
President Pharmaceutical Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(293,589)	(25)	Closes its accounts 60~70 days after the end of each month	-	—	156,762	25	-
Retail Support International Corp.	Uni-Wonder Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(166,349)	(8)	Closes its accounts 29 days after the end of each month	-	—	28,921	11	-
Retail Support International Corp.	President Logistics International Co., Ltd.	An investee company of Retail Support International Corp. accounted for under the equity method	Service cost	583,713	46	Closes its accounts 20 days after the end of each month	-	—	(114,225)	(53)	-
Retail Support International Corp.	Retail Support Taiwan Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Service cost	184,607	15	Closes its accounts 15~20 days after the end of each month	-	—	(14,713)	(7)	-
Duskin Serve Taiwan Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(204,942)	(22)	Closes its accounts 45 days after the end of each month	-	—	65,925	26	-
President Logistics International Co., Ltd.	Uni-President Cold-Chain Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(772,581)	(34)	Closes its accounts 20 days after the end of each month	-	—	152,597	36	-
President Logistics International Co., Ltd.	Wisdom Distribution Service Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(703,581)	(31)	Closes its accounts 20 days after the end of each month	-	—	129,770	30	-
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)	(583,713)	(26)	Closes its accounts 20 days after the end of each month	-	—	114,225	27	-
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	807,130	38	Closes its accounts 20 days after the end of each month	-	—	(147,482)	(41)	-
President Logistics International Co., Ltd.	Mech-President Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Service cost	119,706	6	Closes its accounts 30 days after the end of each month	-	—	(40,356)	(17)	-

			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
Retail Support Taiwan Corp.	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	\$ 184,607	(86)	Closes its accounts 15~20 days after the end of each month	\$ -	—	\$ 14,713	65	-
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)	(807,130)	(67)	Closes its accounts 20 days after the end of each month	-	—	147,482	61	-
Chieh Shun Transport Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(338,177)	(28)	Closes its accounts 40 days after the end of each month	-	—	86,677	36	-
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)	(112,143)	(35)	45-day bill maturity	-	—	27,563	45	-
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)	(109,276)	(34)	45-day bill maturity	-	—	26,928	44	-
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)	(123,610)	(91)	45-day bill maturity	-	—	23,624	86	-
ShangHai President Packaging Ind. Corp.	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(121,465)	(54)	45-day bill maturity	-	—	29,274	55	-
Changjiagang President Nisshin Food Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(113,415)	(34)	45-day bill maturity	-	—	46,242	56	-
Uni-President (Thailand) Ltd.	Uni-President Marketing Co., Ltd.	An investee company of Uni-President (Thailand) Ltd. accounted for under the equity method	(Sales)	(399,842)	(41)	Closes its accounts 60 days after the end of each month	-	—	138,851	35	-
Uni-President (Vietnam) Co., Ltd.	Uni-President Enterprises Corp.	The Company	(Sales)	(169,917)	(3)	30 days after delivery	-	—	40,241	4	-
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)	(160,590)	(3)	Closes its accounts 60 days after the end of each month	-	—	15,168	1	-
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	399,842	98	Closes its accounts 60 days after the end of each month	-	—	(138,851)	(98)	-
Uni-President (Malaysia) SDN. BHD.	Uni-President (Vietnam) Co., Ltd.	An investee company of Uni-President Southeast Asia Holdings Ltd. accounted for under the equity method	Purchases	160,590	97	Closes its accounts 60 days after the end of each month	-	—	(15,168)	(99)	-
President (Shanghai) Private Label Marketing & Trading Co., Ltd.	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	175,413	50	Closes its accounts 30 days after the end of each month	-	—	(10,896)	(5)	-
President (Shanghai) Private Label Marketing & 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	102,028	29	Closes its accounts 30 days after the end of each month	-	—	(11,591)	(5)	-
Uni-President Enterprises (China) Investment Corp.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,258,416	48	Closes its accounts 30 days after the end of each month	-	—	(202,154)	(41)	-
Uni-President Enterprises (China) Investment Corp.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,145,456	43	Closes its accounts 30 days after the end of each month	-	—	(209,466)	(43)	-
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	113,079	4	Closes its accounts 30 days after the end of each month	-	—	(10,771)	(2)	-
Guiyang President Enterprises Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(343,420)	(54)	Closes its accounts 30 days after the end of each month	-	—	29,648	49	-
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)	(131,974)	(21)	Closes its accounts 30 days after the end of each month	-	—	25,864	43	-
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	343,420	22	Closes its accounts 30 days after the end of each month	-	—	(29,648)	(8)	-
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	280,987	18	Closes its accounts 30 days after the end of each month	-	—	(53,517)	(15)	-
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	198,352	12	Closes its accounts 30 days after the end of each month	-	—	(55,564)	(15)	-
Uni-President Enterprises (Chengdu) Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	(Sales)	(1,258,416)	(19)	Closes its accounts 30 days after the end of each month	-	—	202,154	40	-

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 (Chengdu) 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)	\$ 280,987	(4)	Closes its accounts 30 days after the end of each month	\$ -	—	\$ 53,517	11	-
Uni-President Enterprises (Chengdu) 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)	(131,578)	(2)	Closes its accounts 30 days after the end of each month	-	—	17,754	4	-
Uni-President Enterprises (Chengdu) Food Co., Ltd.	Sichuan Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	1,136,507	25	25 days after invoice date	-	—	(229,093)	(24)	-
Uni-President Enterprises (Chengdu) 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	883,279	19	25 days after invoice date	-	—	(175,059)	(18)	-
Uni-President Enterprises (Chengdu) 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	700,220	15	Closes its accounts 30 days after the end of each month	-	—	(135,810)	(14)	-
Uni-President Enterprises (Chengdu) 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	131,974	3	Closes its accounts 30 days after the end of each month	-	—	(25,864)	(3)	-
Taizhou President Enterprises Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(998,974)	(81)	Closes its accounts 30 days after the end of each month	-	—	206,603	88	-
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)	(113,079)	(9)	Closes its accounts 30 days after the end of each month	-	—	10,771	5	-
Taizhou President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(104,118)	(8)	Closes its accounts 30 days after the end of each month	-	—	16,018	7	-
Taizhou President Enterprises Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	1,161,895	99	25 days after invoice date	-	—	(229,307)	(100)	-
Shijiazhuang President Enterprises Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	594,339	86	45 days after invoice date	-	—	(26,100)	(39)	-
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	209,935	35	Closes its accounts 30 days after the end of each month	-	—	(38,666)	(19)	-
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)	(403,017)	(11)	Closes its accounts 30 days after the end of each month	-	—	84,931	47	-
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	608,108	28	Closes its accounts 30 days after the end of each month	-	—	(77,251)	(15)	-
Fuzhou President Enterprises Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	186,846	9	Closes its accounts 30 days after the end of each month	-	—	(28,799)	(6)	-
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	137,264	6	Closes its accounts 30 days after the end of each month	-	—	(31,455)	(6)	-
Hefei President Enterprises Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(604,184)	(14)	Closes its accounts 30 days after the end of each month	-	—	73,199	37	-
Hefei President Enterprises Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	596,388	22	Closes its accounts 30 days after the end of each month	-	—	(126,530)	(17)	-
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)	(133,482)	(3)	Closes its accounts 30 days after the end of each month	-	—	11,313	6	-
Hefei President Enterprises Co., Ltd.	President (Shanghai) Private Label Marketing & Trading Co., Ltd.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	(Sales)	(102,028)	(2)	Closes its accounts 30 days after the end of each month	-	—	11,591	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	266,961	10	Closes its accounts 30 days after the end of each month	-	—	(86,620)	(11)	-
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	134,252	5	Closes its accounts 30 days after the end of each month	-	—	(6,567)	(1)	-

							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
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	\$ 104,118	4	Closes its accounts 30 days after the end of each month	\$ -	—	(\$ 16,018)	(2)	-
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	131,375	48	Closes its accounts 30 days after the end of each month	-	—	(12,311)	(30)	-
Hangzhou President Enterprises Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(2,116,388)	(88)	Closes its accounts 30 days after the end of each month	-	—	282,814	89	-
Hangzhou President Enterprises Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	193,860	12	Closes its accounts 30 days after the end of each month	-	—	(8,712)	(2)	-
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)	(134,252)	(6)	Closes its accounts 30 days after the end of each month	-	—	6,567	2	-
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	165,884	10	Closes its accounts 30 days after the end of each month	-	—	(13,114)	(4)	-
Guangzhou President Enterprises Co., Ltd.	Nanning President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(656,926)	(4)	Closes its accounts 30 days after the end of each month	-	—	111,294	10	-
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	843,907	9	Closes its accounts 30 days after the end of each month	-	—	(131,384)	(6)	-
Guangzhou President Enterprises Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(608,108)	(4)	Closes its accounts 30 days after the end of each month	-	—	77,251	7	-
Guangzhou President Enterprises Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	403,017	4	Closes its accounts 30 days after the end of each month	-	—	(84,931)	(4)	-
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)	(404,887)	(3)	Closes its accounts 30 days after the end of each month	-	—	69,174	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	104,532	1	Closes its accounts 30 days after the end of each month	-	—	(12,478)	(1)	-
Guangzhou President Enterprises Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(116,425)	(1)	Closes its accounts 30 days after the end of each month	-	—	11,585	1	-
Guangzhou President Enterprises Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	744,085	8	Closes its accounts 30 days after the end of each month	-	—	(134,509)	(6)	-
Guangzhou President Enterprises Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	1,222,686	12	25 days after invoice date	-	—	(204,087)	(9)	-
Guangzhou President Enterprises Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	1,123,337	11	25 days after invoice date	-	—	(192,236)	(9)	-
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	783,040	8	15-day bill maturity	-	—	(147,400)	(7)	-
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	743,531	8	Closes its accounts 30 days after the end of each month	-	—	(291,460)	(13)	-
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	601,910	6	Closes its accounts 30 days after the end of each month	-	—	(96,163)	(4)	-
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	307,762	3	Closes its accounts 30 days after the end of each month	-	—	(91,524)	(4)	-
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	131,160	1	45 days after invoice date	-	—	(23,449)	(1)	-
Guangzhou President Enterprises Co., Ltd.	Guangzhou President Packaging Ind. Corp.	An investee company of Wuhan President Packaging Ind. Corp. accounted for under the equity method	Purchases	123,610	1	45-day bill maturity	-	—	(23,624)	(1)	-

Purchases/sales company	Name of the counterparty	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		
			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.	Zhanjiang Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	\$ 101,917	1	40% down payment, 60% 45 days after invoice date	\$ -	—	(\$ 8,395)	-	-
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)	(276,096)	(10)	Closes its accounts 30 days after the end of each month	-	—	30,570	33	-
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	334,274	19	Closes its accounts 30 days after the end of each month	-	—	(46,758)	(12)	-
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)	(253,653)	(9)	Closes its accounts 30 days after the end of each month	-	—	40,342	44	-
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	392,148	23	Closes its accounts 30 days after the end of each month	-	—	(51,811)	(13)	-
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	201,799	12	Closes its accounts 30 days after the end of each month	-	—	(41,540)	(11)	-
Nanchang President Enterprises Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	173,669	10	Closes its accounts 30 days after the end of each month	-	—	(29,883)	(8)	-
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)	(843,907)	(30)	Closes its accounts 30 days after the end of each month	-	—	131,384	93	-
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	656,926	38	Closes its accounts 30 days after the end of each month	-	—	(111,294)	(23)	-
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	228,729	13	Closes its accounts 30 days after the end of each month	-	—	(71,167)	(15)	-
Nanning President Enterprises Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	158,232	9	Closes its accounts 30 days after the end of each month	-	—	(40,585)	(9)	-
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)	(743,531)	(93)	Closes its accounts 30 days after the end of each month	-	—	291,460	98	-
Zhanjiang President Enterprises Co., Ltd.	Zhanjiang Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	749,109	100	25 days after invoice date	-	—	(173,752)	(100)	-
Shenyang President Enterprises Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(157,173)	(8)	Closes its accounts 30 days after the end of each month	-	—	73,258	48	-
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)	(131,375)	(7)	Closes its accounts 30 days after the end of each month	-	—	12,311	8	-
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	338,096	30	Closes its accounts 30 days after the end of each month	-	—	(72,885)	(30)	-
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	143,495	13	Closes its accounts 30 days after the end of each month	-	—	(31,421)	(13)	-
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)	(392,148)	(7)	Closes its accounts 30 days after the end of each month	-	—	51,811	40	-
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	253,653	7	Closes its accounts 30 days after the end of each month	-	—	(40,342)	(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)	(258,757)	(4)	Closes its accounts 30 days after the end of each month	-	—	33,516	26	-
Changsha President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	774,652	20	Closes its accounts 30 days after the end of each month	-	—	(124,554)	(16)	-
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)	(104,532)	(2)	Closes its accounts 30 days after the end of each month	-	—	12,478	10	-

			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.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	\$ 404,887	11	Closes its accounts 30 days after the end of each month	\$ -	—	(\$ 69,174)	(9)	-
Changsha President Enterprises Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	275,513	7	Closes its accounts 30 days after the end of each month	-	—	(44,937)	(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	165,057	4	Closes its accounts 30 days after the end of each month	-	—	(36,254)	(5)	-
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	133,482	4	Closes its accounts 30 days after the end of each month	-	—	(11,313)	(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)	(1,784,572)	(70)	Closes its accounts 30 days after the end of each month	-	—	316,326	79	-
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)	(209,935)	(8)	Closes its accounts 30 days after the end of each month	-	—	38,666	10	-
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)	(160,981)	(6)	Closes its accounts 30 days after the end of each month	-	—	13,501	3	-
Jinan President Enterprises Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	167,650	10	Closes its accounts 30 days after the end of each month	-	—	(28,083)	(8)	-
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	135,574	8	Closes its accounts 30 days after the end of each month	-	—	(34,132)	(9)	-
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)	(774,652)	(12)	Closes its accounts 30 days after the end of each month	-	—	124,554	43	-
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	258,757	7	Closes its accounts 30 days after the end of each month	-	—	(33,516)	(4)	-
Wuhan President Enterprises Food Co., Ltd.	Nanchang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(334,274)	(5)	Closes its accounts 30 days after the end of each month	-	—	46,758	16	-
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	276,096	8	Closes its accounts 30 days after the end of each month	-	—	(30,570)	(4)	-
Wuhan President Enterprises Food Co., Ltd.	Yichang Ziquan Beverage Industries Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	387,511	11	15-day bill maturity	-	—	(54,069)	(6)	-
Wuhan President Enterprises Food Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	292,479	8	Closes its accounts 30 days after the end of each month	-	—	(50,262)	(6)	-
Wuhan President Enterprises Food Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	284,736	8	Closes its accounts 30 days after the end of each month	-	—	(55,481)	(6)	-
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	109,276	3	45-day bill maturity	-	—	(26,928)	(3)	-
Zhengzhou President Enterprises Co., Ltd.	Henan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	2,804,304	46	Closes its accounts 30 days after the end of each month	-	—	(318,045)	(29)	-
Zhengzhou President Enterprises Co., Ltd.	Jinan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,784,572	29	Closes its accounts 30 days after the end of each month	-	—	(316,326)	(29)	-
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	392,737	6	Closes its accounts 30 days after the end of each month	-	—	(118,833)	(11)	-
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	227,358	4	Closes its accounts 30 days after the end of each month	-	—	(37,022)	(3)	-
Zhengzhou President Enterprises Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	108,487	2	Closes its accounts 30 days after the end of each month	-	—	(20,198)	(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
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)	\$ 700,220)	(61)	Closes its accounts 30 days after the end of each month	\$ -	—	\$ 135,810	59	-
Chongqing President Enterprises Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(198,352)	(17)	Closes its accounts 30 days after the end of each month	-	—	55,564	24	-
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	133,900	19	Closes its accounts 30 days after the end of each month	-	—	(16,084)	(10)	-
Chongqing President Enterprises Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	130,592	19	Closes its accounts 30 days after the end of each month	-	—	(15,868)	(10)	-
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)	(780,847)	(11)	Closes its accounts 30 days after the end of each month	-	—	118,477	11	-
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)	(392,737)	(6)	Closes its accounts 30 days after the end of each month	-	—	118,833	11	-
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)	(307,762)	(4)	Closes its accounts 30 days after the end of each month	-	—	91,524	8	-
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)	(284,736)	(4)	Closes its accounts 30 days after the end of each month	-	—	55,481	5	-
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)	(266,961)	(4)	Closes its accounts 30 days after the end of each month	-	—	86,620	8	-
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)	(228,729)	(3)	Closes its accounts 30 days after the end of each month	-	—	71,167	6	-
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)	(201,799)	(3)	Closes its accounts 30 days after the end of each month	-	—	41,540	4	-
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)	(165,884)	(2)	Closes its accounts 30 days after the end of each month	-	—	13,114	1	-
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)	(165,057)	(2)	Closes its accounts 30 days after the end of each month	-	—	36,254	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)	(144,132)	(2)	Closes its accounts 30 days after the end of each month	-	—	34,901	3	-
Beijing President Enterprises Drinks Co., Ltd.	Shanxi President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(140,168)	(2)	Closes its accounts 30 days after the end of each month	-	—	49,394	4	-
Beijing President Enterprises Drinks Co., Ltd.	Shanxi President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	335,486	6	Closes its accounts 30 days after the end of each month	-	—	(26,206)	(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)	(137,264)	(2)	Closes its accounts 30 days after the end of each month	-	—	31,455	3	-
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)	(135,574)	(2)	Closes its accounts 30 days after the end of each month	-	—	34,132	3	-
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)	(134,465)	(2)	Closes its accounts 30 days after the end of each month	-	—	47,775	4	-
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)	(133,900)	(2)	Closes its accounts 30 days after the end of each month	-	—	16,084	1	-
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)	(130,225)	(2)	Closes its accounts 30 days after the end of each month	-	—	12,972	1	-
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)	(126,229)	(2)	Closes its accounts 30 days after the end of each month	-	—	7,559	1	-

Description of transaction							Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		
							Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	Note
Purchases/sales company	Name of the counterparty	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	Note
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	\$ 967,746	18	Closes its accounts 30 days after the end of each month	\$ -	—	(\$ 206,042)	(21)	-
Beijing President Enterprises Drinks Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	1,239,596	23	45 days after invoice date	-	—	(200,236)	(21)	-
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	775,687	15	25 days after invoice date	-	—	(144,887)	(15)	-
Beijing President Enterprises Drinks Co., Ltd.	Wuhan Zijiang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	503,230	9	45-day bill maturity	-	—	(183,770)	(19)	-
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)	(335,486)	(38)	Closes its accounts 30 days after the end of each month	-	—	26,206	52	-
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	140,168	22	Closes its accounts 30 days after the end of each month	-	—	(49,394)	(29)	-
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	149,189	23	Closes its accounts 30 days after the end of each month	-	—	(14,027)	(8)	-
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)	(967,746)	(55)	Closes its accounts 30 days after the end of each month	-	—	206,042	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	126,229	10	Closes its accounts 30 days after the end of each month	-	—	(7,559)	(3)	-
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)	(149,189)	(8)	Closes its accounts 30 days after the end of each month	-	—	14,027	6	-
Uni-President Enterprises (TianJin) Co., Ltd	President Enterprises (Inner Mongolia) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(117,509)	(7)	Closes its accounts 30 days after the end of each month	-	—	8,116	3	-
Uni-President Enterprises (TianJin) Co., Ltd	Tian Jin Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	334,443	27	25 days after invoice date	-	—	(81,255)	(30)	-
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)	(810,093)	(100)	Closes its accounts 30 days after the end of each month	-	—	153,583	100	-
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	134,465	30	Closes its accounts 30 days after the end of each month	-	—	(47,775)	(29)	-
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	810,093	29	Closes its accounts 30 days after the end of each month	-	—	(153,583)	(20)	-
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	798,106	28	Closes its accounts 30 days after the end of each month	-	—	(167,667)	(22)	-
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	144,132	5	Closes its accounts 30 days after the end of each month	-	—	(34,901)	(4)	-
Xinjiang President Enterprises Food Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	124,499	4	Closes its accounts 30 days after the end of each month	-	—	(19,505)	(3)	-
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)	(798,106)	(37)	Closes its accounts 30 days after the end of each month	-	—	167,667	83	-
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	160,981	12	Closes its accounts 30 days after the end of each month	-	—	(13,501)	(4)	-
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	131,578	9	Closes its accounts 30 days after the end of each month	-	—	(17,754)	(6)	-
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	130,225	9	Closes its accounts 30 days after the end of each month	-	—	(12,972)	(4)	-

Purchases/sales company	Name of the counterparty	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	Note
Henan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	\$ 2,804,304)	(96)	Closes its accounts 30 days after the end of each month	\$ -	—	\$ 318,045	95	-
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	780,847	39	Closes its accounts 30 days after the end of each month	-	—	(118,477)	(27)	-
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)	(601,910)	(93)	Closes its accounts 30 days after the end of each month	-	—	96,163	99	-
Hainan President Enterprises Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	115,229	25	Closes its accounts 30 days after the end of each month	-	—	(40,491)	(28)	-
President Trading (Kunshan) Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	(Sales)	(1,145,456)	(7)	Closes its accounts 30 days after the end of each month	-	—	209,466	13	-
President Trading (Kunshan) Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(744,085)	(5)	Closes its accounts 30 days after the end of each month	-	—	134,509	8	-
President Trading (Kunshan) Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	116,425	1	Closes its accounts 30 days after the end of each month	-	—	(11,585)	(1)	-
President Trading (Kunshan) Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(596,388)	(4)	Closes its accounts 30 days after the end of each month	-	—	126,530	8	-
President Trading (Kunshan) Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	604,184	5	Closes its accounts 30 days after the end of each month	-	—	(73,199)	(4)	-
President Trading (Kunshan) Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(292,479)	(2)	Closes its accounts 30 days after the end of each month	-	—	50,262	3	-
President Trading (Kunshan) Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(275,513)	(2)	Closes its accounts 30 days after the end of each month	-	—	44,937	3	-
President Trading (Kunshan) Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(193,860)	(1)	Closes its accounts 30 days after the end of each month	-	—	8,712	1	-
President Trading (Kunshan) Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	2,116,388	17	Closes its accounts 30 days after the end of each month	-	—	(282,814)	(15)	-
President Trading (Kunshan) Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(186,846)	(1)	Closes its accounts 30 days after the end of each month	-	—	28,799	2	-
President Trading (Kunshan) Co., Ltd.	Nanchang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(173,669)	(1)	Closes its accounts 30 days after the end of each month	-	—	29,883	2	-
President Trading (Kunshan) Co., Ltd.	Jinan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(167,650)	(1)	Closes its accounts 30 days after the end of each month	-	—	28,083	2	-
President Trading (Kunshan) 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)	(158,754)	(1)	Closes its accounts 30 days after the end of each month	-	—	15,761	1	-
President Trading (Kunshan) Co., Ltd.	Nanning President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(158,232)	(1)	Closes its accounts 30 days after the end of each month	-	—	40,585	2	-
President Trading (Kunshan) Co., Ltd.	Chongqing President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(130,592)	(1)	Closes its accounts 30 days after the end of each month	-	—	15,868	1	-
President Trading (Kunshan) 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)	(124,499)	(1)	Closes its accounts 30 days after the end of each month	-	—	19,505	1	-
President Trading (Kunshan) Co., Ltd.	Hainan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(115,229)	(1)	Closes its accounts 30 days after the end of each month	-	—	40,491	2	-
President Trading (Kunshan) Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(108,487)	(1)	Closes its accounts 30 days after the end of each month	-	—	20,198	1	-

Description of transaction							Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		
							Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	Note
Purchases/sales company	Name of the counterparty	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	Note
President Trading (Kunshan) Co., Ltd.	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	\$ 2,098,667	17	Closes its accounts 30 days after the end of each month	\$ -	—	(\$ 249,249)	(13)	-
President Trading (Kunshan) Co., Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	1,658,168	13	25 days after invoice date	-	—	(288,467)	(15)	-
President Trading (Kunshan) Co., Ltd.	Taizhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	998,974	8	Closes its accounts 30 days after the end of each month	-	—	(206,603)	(11)	-
President Trading (Kunshan) Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Purchases	758,137	6	25~45 days after invoice date	-	—	(181,562)	(10)	-
President Trading (Kunshan) Co., Ltd.	Shenyang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	157,173	1	Closes its accounts 30 days after the end of each month	-	—	(73,258)	(4)	-
President Trading (Kunshan) Co., Ltd.	Changjiagang President Nisshin Food Co., Ltd.	An investee company of Cayman President Holdings Ltd. accounted for under the equity method	Purchases	113,415	1	45-day bill maturity	-	—	(46,242)	(2)	-
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	117,509	46	Closes its accounts 30 days after the end of each month	-	—	(8,116)	(15)	-
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)	(338,096)	(82)	Closes its accounts 30 days after the end of each month	-	—	72,885	86	-
Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Shenyang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(143,495)	(35)	Closes its accounts 30 days after the end of each month	-	—	31,421	33	-
Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(2,098,667)	(86)	Closes its accounts 30 days after the end of each month	-	—	249,249	92	-
Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	President (Shanghai) Private Label Marketing & Trading Co., Ltd.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	(Sales)	(175,413)	(7)	Closes its accounts 30 days after the end of each month	-	—	10,896	4	-
Uni-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	121,465	7	45-day bill maturity	-	—	(29,274)	(7)	-
Uni-President Shanghai Managment Consulting Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	158,754	23	Closes its accounts 30 days after the end of each month	-	—	(15,761)	(2)	-
Xuzhou President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(227,358)	(50)	Closes its accounts 30 days after the end of each month	-	—	37,022	38	-
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	112,143	61	45-day bill maturity	-	—	(27,563)	(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)	(1,239,596)	(35)	45 days after invoice date	-	—	200,236	57	-
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)	(594,339)	(17)	45 days after invoice date	-	—	26,100	7	-
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)	(246,354)	(7)	5~15 days after invoice date	-	—	38,674	11	-
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)	(212,386)	(6)	5~45 days after invoice date	-	—	16,609	5	-
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)	(163,258)	(5)	5~45 days after invoice date	-	—	27,582	8	-
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)	(130,223)	(4)	Closes its accounts 30 days after the end of each month	-	—	21,720	6	-
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)	(114,605)	(3)	15 days after invoice date	-	—	19,700	6	-
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)	(112,896)	(3)	5~45 days after invoice date	-	—	16,164	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	
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)	(\$ 112,868)	(3)	5~15 days after invoice date	\$ -	—	\$ 1,799	1	-	

(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 1:29.30, CNY:NTD 1:4.090, VND:NTD 1:0.001122, THB:NTD 1:0.9015, MYR:NTD 1 : 7.0045) ; amounts of transactions of purchases and sales are translated using the average exchange rates for the six-month period ended June 30, 2025 (USD:NTD 1 :31.82 , CNY:NTD 1 :4.388, VND:NTD 1 :0.001238, THB:NTD 1 : 0.9488, MYR:NTD 1 : 7.4019).

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
Receivables from related parties reaching \$100 million or 20% of the Company's paid-in capital or more
June 30, 2025

Table 5

Expressed in thousands of NTD

Company Name	Name of the counterparty	Relationship	Receivables from related party		Turnover rate	Overdue receivables		Subsequent collections	Allowance for doubtful accounts
			General ledger account	Amount		Amount	Action taken for overdue accounts		
Uni-President Enterprises Corp.	Uni-President Cold-Chain Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Accounts receivable	\$ 1,532,909	7.55	\$ -	-	\$ 1,142,974	\$ -
Uni-President Enterprises Corp.	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Accounts receivable	653,010	9.49	-	-	630,388	-
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	632,766	12.11	-	-	561,207	-
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	495,987	9.26	-	-	488,182	-
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Other receivables	4,355,386	-	-	-	8,637	-
Uni-President Enterprises Corp.	Tung Hsyng Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	248,150	4.80	-	-	126,604	-
Uni-President Enterprises Corp.	Tong-Shun Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	226,459	5.06	-	-	95,476	-
Uni-President Enterprises Corp.	Tung-Yi Foods Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	186,413	6.31	-	-	102,505	-
Uni-President Enterprises Corp.	Guan-Chan Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	176,091	5.59	-	-	83,111	-
Uni-President Enterprises Corp.	Tong Zhan Corporation Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	151,132	8.05	-	-	121,401	-
Uni-President Enterprises Corp.	JinHui Food Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	110,159	5.52	-	-	65,785	-
Uni-President Enterprises Corp.	Nanlien International Corp.	An investee company accounted for under the equity method	Other receivables	1,172,177	-	-	-	373	-
Uni-President Enterprises Corp.	Ton Yi Industrial Corp.	An investee company accounted for under the equity method	Other receivables	712,140	-	-	-	914	-
Uni-President Enterprises Corp.	Presco Netmarketing Inc.	An investee company accounted for under the equity method	Other receivables	565,360	-	-	-	560,236	-
Uni-President Enterprises Corp.	President Securities Corp.	An investee company accounted for under the equity method	Other receivables	459,268	-	-	-	-	-
Uni-President Enterprises Corp.	TTET Union Corp.	An investee company accounted for under the equity method	Other receivables	436,433	-	-	-	431,180	-
Uni-President Enterprises Corp.	President International Development Corp.	An investee company accounted for under the equity method	Other receivables	391,232	-	-	-	385,772	-

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-Wonder Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	\$ 277,199	-	\$ -	-		\$ 277,179	\$ -
Uni-President Enterprises Corp.	President Fair Development Corp.	An investee company accounted for under the equity method	Other receivables	243,013	-	-	-		243,011	-
Uni-President Enterprises Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	211,400	-	-	-		211,398	-
Uni-President Enterprises Corp.	President Packaging Industrial Corp.	An investee company accounted for under the equity method	Other receivables	179,502	-	-	-		313	-
Uni-President Enterprises Corp.	President Nisshin Corp.	An investee company accounted for under the equity method	Other receivables	118,703	-	-	-		114,651	-
Uni-President Enterprises Corp.	ScinoPharm Taiwan, Ltd.	An investee company accounted for under the equity method	Other receivables	104,989	-	-	-		104,989	-
Uni-President Enterprises Corp.	Tait Marketing & Distribution Co., Ltd.	An investee company accounted for under the equity method	Other receivables	102,606	-	-	-		100,574	-
Cayman President Holdings Ltd.	Yahoo! Taiwan Holdings Ltd.	An investee company of Cayman President Holdings Ltd. accounted for under the equity method	Other receivables	1,465,000	-	-	-		-	-
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	1,145,630	-	-	-		-	-
Kai Yu Investment Co., Ltd.	Uni-President Express Corp.	An investee company accounted for under the equity method	Other receivables	692,563	-	-	-		-	-
Kai Yu Investment Co., Ltd.	TTET Union Corp.	An investee company accounted for under the equity method	Other receivables	107,980	-	-	-		-	-
Kai Yu Investment Co., Ltd.	Tung Ho Development Corp.	An investee company accounted for under the equity method	Other receivables	100,000	-	-	-		-	-
Kai Yu (BVI) Investment Co., Ltd.	Cayman President Holdings Ltd.	An investee company accounted for under the equity method	Other receivables	269,560	-	-	-		-	-
Nanlien International Corp.	Link Pro Corporation	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	405,186	5.34	-	-		-	-
Tait Marketing & Distribution Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	163,060	6.87	-	-		6,973	-
Tait Marketing & Distribution Co., Ltd.	Tone Sang Construction Corp.	An investee company accounted for under the equity method	Other receivables	200,000	-	-	-		-	-
President Packaging Industrial Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	103,472	6.17	-	-		-	-
President Kikkoman Inc.	Uni-President Enterprises Corp.	The Company	Accounts receivable	101,477	14.59	-	-		-	-
President Chain Store Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	755,333	-	-	-		739,092	-

Company Name	Name of the counterparty	Relationship	Receivables from related party		Turnover rate	Overdue receivables			Subsequent collections	Allowance for doubtful accounts
			General ledger account	Amount		Amount	Action taken for overdue accounts			
President Chain Store Corp.	Uni-Wonder Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	\$ 454,296	-	\$ -	-	\$ 436,776	\$ -	
President Chain Store Corp.	Uni-President Enterprises Corp.	The Company	Other receivables	175,359	-	-	-	31,900	-	
President Chain Store Corp.	President Information Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	164,116	-	-	-	149,560	-	
President Chain Store Corp.	Qware Systems & Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	154,588	-	-	-	130,995	-	
President Chain Store Corp.	Icash corporation	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	142,280	-	-	-	31,668	-	
President Chain Store Corp.	Mech-President Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	141,363	-	-	-	132,122	-	
President Chain Store Corp.	Uni-President Department Store Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	136,213	-	-	-	131,545	-	
President Chain Store Corp.	President Fair Development Corp.	An investee company accounted for under the equity method	Other receivables	125,396	-	-	-	114,029	-	
President Chain Store Corp.	Duskin Serve Taiwan Co., Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	121,668	-	-	-	120,903	-	
President Chain Store Corp.	President Pharmaceutical Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	108,966	-	-	-	108,304	-	
Tung Ang Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	303,265	11.17	-	-	-	-	
Tung Ang Enterprises Corp.	Tung Hsyng Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	242,335	5.29	-	-	-	-	
Tung Hsyng Co., Ltd.	Presicarre Corp.	An investee company accounted for under the equity method	Accounts receivable	204,787	3.10	-	-	-	-	
Link Pro Corporation	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	178,748	6.31	-	-	-	-	
Kai Ya Food Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	278,965	6.68	-	-	-	-	
President International Development Corp.	President Fair Development Corp.	An investee company accounted for under the equity method	Other receivables	242,972	-	-	-	-	-	
Ton Yu Investment Inc.	President Property Corp.	An investee company of President International Development Corp. accounted for under the equity method	Other receivables	120,527	-	-	-	-	-	
Tung Lo Development Co., Ltd.	Uni-President Express Corp.	An investee company accounted for under the equity method	Other receivables	100,157	-	-	-	-	-	
President Fair Development Corp.	President Being Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	301,320	-	-	-	-	-	
President Fair Development Corp.	Tone Sang Construction Corp.	An investee company accounted for under the equity method	Other receivables	300,948	-	-	-	-	-	

Company Name	Name of the counterparty	Relationship	Receivables from related party		Turnover rate	Overdue receivables			Subsequent collections	Allowance for doubtful accounts
			General ledger account	Amount		Amount	Action taken for overdue accounts			
President Fair Development Corp.	President Century Corp.	An investee company of President Fair Development Corp. accounted for under the equity method	Other receivables	\$ 133,585	-	\$ -	-	\$ -	-	\$ -
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	183,974	-	-	-	-	-	-
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	582,332	-	-	-	-	-	-
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	549,590	-	-	-	263	-	-
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	229,093	8.76	-	-	115,249	-	-
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	145,603	-	-	-	56	-	-
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	124,792	-	-	-	-	-	-
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	173,752	10.27	-	-	116,549	-	-
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	327,406	-	-	-	-	-	-
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	124,463	-	-	-	-	-	-
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	204,087	9.43	-	-	137,605	-	-
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	192,236	10.98	-	-	118,332	-	-
Zhangzhou Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	123,869	-	-	-	-	-	-
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	229,307	8.46	-	-	118,946	-	-

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		
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	\$ 268,645	-	\$ -	-	\$ 469	\$ -
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	167,127	-	-	-	167,127	-
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	126,395	-	-	-	126,395	-
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	175,059	11.91	-	-	77,939	-
Kunshan Ton Yi Industrial Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	288,467	11.57	-	-	163,499	-
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	208,353	-	-	-	223	-
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	123,539	-	-	-	-	-
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	144,887	10.24	-	-	95,717	-
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	123,134	-	-	-	-	-
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	103,877	-	-	-	135	-
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	369,037	-	-	-	-	-
Wuxi Ton Yi Industrial Packing Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	181,562	12.21	-	-	52,296	-
Jiangsu Ton Yi Tinplate Co., Ltd.	Changsha Ton Yi Industrial Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Accounts receivable	151,886	5.91	-	-	-	-

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		
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	\$ 328,997	-	\$ -	-	\$ -	\$ -
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	143,931	-	-	-	-	-
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	126,759	-	-	-	-	-
Fujian Ton Yi Tinplate Co., Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Jiangsu Ton Yi Holdings Ltd. accounted for under the equity method	Accounts receivable	135,432	13.12	-	-	135,432	-
Uni-President Superior Commissary Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	533,281	11.19	-	-	-	-
21 Century Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	236,545	6.41	-	-	763	-
President Pharmaceutical Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	156,762	3.95	-	-	33,188	-
President Information Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	604,550	3.89	4,337	Subsequent collection	1,276	-
Qware Systems & Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	141,861	5.67	-	-	40,956	-
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	152,597	10.06	-	-	-	-
President Logistics International Co., Ltd.	Wisdom Distribution Service Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Accounts receivable	129,770	9.55	-	-	-	-
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	114,225	10.34	-	-	-	-
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	147,482	11.12	-	-	-	-
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	138,851	4.94	-	-	-	-
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	289,062	-	-	-	-	-
Zhongshan President Enterprises Co., Ltd.	Zhangzhou President Biotech Co., Ltd	An investee company of Kai Yu (BVI) Investment Co., Ltd. accounted for under the equity method	Other receivables	487,838	-	-	-	-	-

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		
Shanghai Songjiang President Enterprises Co., Ltd.	Zhangzhou President Biotech Co., Ltd	An investee company of Kai Yu (BVI) Investment Co., Ltd. accounted for under the equity method	Other receivables	\$ 110,687	-	\$ -	-	\$ -	-
President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	304,137	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Uni-President China Holdings Ltd.	An investee company of Cayman President Holdings Ltd. accounted for under the equity method	Other receivables	1,485,987	-	-	-	-	-
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	787,480	-	-	-	-	-
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	694,367	-	-	-	-	-
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	627,190	-	-	-	-	-
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	571,143	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	488,142	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	President Enterprises (Inner Mongolia) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	435,847	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Zhengzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	293,345	-	-	-	-	-
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	270,558	-	-	-	-	-
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	213,260	-	-	-	-	-
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	208,643	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	206,960	-	-	-	-	-

Company Name	Name of the counterparty	Relationship	Receivables from related party		Turnover rate	Overdue receivables		Subsequent collections	Allowance for doubtful accounts
			General ledger account	Amount		Amount	Action taken for overdue accounts		
Uni-President Enterprises (China) Investment Corp.	Jiangsu President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	\$ 194,536	-	\$ -	-	\$ -	-
Uni-President Enterprises (China) Investment Corp.	Bama President Mineral Water Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	142,535	-	-	-	-	-
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	477,472	-	-	-	-	-
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	254,929	-	-	-	-	-
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	202,154	16.46	-	-	-	-
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	737,051	-	-	-	-	-
Taizhou President Enterprises Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	206,603	10.03	-	-	-	-
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	367,460	-	-	-	-	-
Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	249,249	13.34	-	-	-	-
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	764,729	-	-	-	-	-
Hangzhou President Enterprises Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	282,814	14.33	-	-	-	-
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	355,984	-	-	-	-	-
Guangzhou President Enterprises Co., Ltd.	Nanning President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	111,294	17.37	-	-	-	-

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		
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	\$ 580,012	-	\$ -	-	\$ -	-
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	640,225	-	-	-	-	-
Zhanjiang President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	291,460	9.50	-	-	-	-
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	493,908	-	-	-	-	-
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	947,399	-	-	-	-	-
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	316,326	14.25	-	-	-	-
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	221,459	-	-	-	-	-
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	124,554	9.76	-	-	-	-
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	649,837	-	-	-	-	-
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	1,273,468	-	-	-	-	-
Chongqing President Enterprises Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	135,810	13.50	-	-	-	-
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	510,092	-	-	-	-	-
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	1,277,489	-	-	-	-	-

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		
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	\$ 560,976	-	\$ -	-	\$ -	-
Akesu President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	153,583	20.61	-	-	-	-
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	377,632	-	-	-	-	-
Shaanxi President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	167,667	13.58	-	-	-	-
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	415,652	-	-	-	-	-
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	318,045	21.05	-	-	-	-
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	647,957	-	-	-	-	-
President Trading (Kunshan) Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Accounts receivable	209,466	14.80	-	-	-	-
President Trading (Kunshan) Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	134,509	11.69	-	-	-	-
President Trading (Kunshan) Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	126,530	7.81	-	-	-	-
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	312,073	-	-	-	-	-
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	246,424	-	-	-	-	-
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	206,042	9.33	-	-	-	-

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		
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	\$ 247,006	-	\$ -	-	\$ -	-
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	344,627	-	-	-	-	-
Nanning President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	131,384	16.42	-	-	-	-
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	788,865	-	-	-	-	-
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	272,566	-	-	-	-	-
Hainan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	277,533	-	-	-	-	-
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	Accounts receivable	118,833	8.87	-	-	-	-
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	118,477	14.00	-	-	-	-
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	1,128,374	-	-	-	-	-
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	327,323	-	-	-	-	-
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	200,236	13.54	-	-	-	-

(Note) Foreign currencies are translated into New Taiwan Dollars using the exchange rates as of report date.(USD:NTD 1:29.30, CNY:NTD 1:4.090, THB:NTD 1:0.9015, PHP:NTD 1:0.5202 and KRW:NTD 1:0.02164).

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Significant inter-company transactions during the reporting periods

For the six-month period ended June 30, 2025

Table 6

Expressed in thousands of NTD

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	
0	Uni-President Enterprises Corp.	Uni-President Cold-Chain Corp.	1	Sales	\$ 5,441,601	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	1,532,909	-	-
0	Uni-President Enterprises Corp.	Uni-President Cold-Chain Corp.	1	Shipping expenses	336,140	Closes its accounts 30 days after the end of each month	-
0	Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	1	Sales	3,258,681	Closes its accounts 38 days after the end of each week	1%
0	Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	1	Accounts receivable	632,766	-	-
0	Uni-President Enterprises Corp.	Retail Support International Corp.	1	Sales	2,786,404	Closes its accounts 30 days after the end of each month	1%
0	Uni-President Enterprises Corp.	Retail Support International Corp.	1	Accounts receivable	653,010	-	-
0	Uni-President Enterprises Corp.	President Chain Store Corp.	1	Sales	2,399,089	Closes its accounts 35 days after the end of each month	1%
0	Uni-President Enterprises Corp.	President Chain Store Corp.	1	Accounts receivable	495,987	-	-
0	Uni-President Enterprises Corp.	President Chain Store Corp.	1	Other receivables	4,355,386	-	1%
0	Uni-President Enterprises Corp.	Tung Hsyng Co., Ltd.	1	Sales	637,732	Closes its accounts 60 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tung-Yi Foods Enterprises Corp.	1	Sales	581,079	Closes its accounts 50 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tong-Shun Enterprises Corp.	1	Sales	533,935	Closes its accounts 62 days after the end of each week	-
0	Uni-President Enterprises Corp.	Guan-Chan Enterprises Co., Ltd.	1	Sales	472,809	Closes its accounts 54 days after the end of each week	-
0	Uni-President Enterprises Corp.	Fu Yi Enterprises Corp.	1	Sales	355,720	Closes its accounts 27 days after the end of each week	-
0	Uni-President Enterprises Corp.	Uni-President Vender Corp.	1	Sales	336,967	Closes its accounts 20 days after the end of each month	-
0	Uni-President Enterprises Corp.	Uni-Wonder Corporation	1	Sales	309,989	Closes its accounts 30 days after the end of each month	-
0	Uni-President Enterprises Corp.	President Kikkoman Inc.	1	Purchase	620,100	Closes its accounts 25~30 days after the end of each month	-
0	Uni-President Enterprises Corp.	President Nisshin Corp.	1	Purchase	335,144	Closes its accounts 30 days after the end of each month	-
0	Uni-President Enterprises Corp.	Nanlien International Corp.	1	Other receivables	1,172,177	-	-
0	Uni-President Enterprises Corp.	Ton Yi Industrial Corp.	1	Other receivables	712,140	-	-
0	Uni-President Enterprises Corp.	Presco Netmarketing Inc.	1	Other receivables	565,360	-	-
0	Uni-President Enterprises Corp.	President International Development Corp.	1	Other receivables	391,232	-	-
1	Cayman President Holdings Ltd.	Yahoo! Taiwan Holdings Ltd.	3	Other receivables	1,465,000	-	-
1	Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	3	Other receivables	1,145,630	-	-
2	Kai Yu Investment Co., Ltd.	Uni-President Express Corp.	3	Other receivables	692,563	-	-
3	Nanlien International Corp.	Link Pro Corporation	3	Sales	886,325	Closes its accounts 35 days after the end of each month	-
3	Nanlien International Corp.	Link Pro Corporation	3	Accounts receivable	405,186	-	-
4	Presco Netmarketing Inc.	President Chain Store Corp.	3	Service revenue	537,400	Closes its accounts 60 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	
5	Tait Marketing & Distribution Co., Ltd.	President Chain Store Corp.	3	Sales	\$ 425,327	Closes its accounts 20~70 days after the end of each month	-
6	President Packaging Industrial Corp.	President Chain Store Corp.	3	Sales	326,933	Closes its accounts 15~60 days after the end of each month	-
7	President Chain Store Corp.	President Transnet Corp.	3	Other receivables	755,333	-	-
7	President Chain Store Corp.	Uni-Wonder Corporation	3	Other receivables	454,296	-	-
8	Tung Ang Enterprises Corp.	President Chain Store Corp.	3	Sales	1,430,173	Closes its accounts 30 days after the end of each month	-
8	Tung Ang Enterprises Corp.	President Chain Store Corp.	3	Accounts receivable	303,265	-	-
8	Tung Ang Enterprises Corp.	Tung Hsyng Co., Ltd.	3	Sales	560,544	Closes its accounts 60 days after the end of each week	-
9	Tung Hsyng Co., Ltd.	Presicarre Corp.	3	Sales	346,451	Closes its accounts 50~85 days after the end of each month	-
10	Link Pro Corporation	President Chain Store Corp.	3	Sales	462,717	Closes its accounts 10~54 days after the end of each month	-
11	Kai Ya Food Co., Ltd.	President Chain Store Corp.	3	Sales	756,318	Closes its accounts 40 days after the end of each month	-
12	President Fair Development Corp.	President Being Corp.	3	Other receivables	301,320	-	-
12	President Fair Development Corp.	Tone Sang Construction Corp.	3	Other receivables	300,948	-	-
13	Chengdu Ton Yi Industrial Packing Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	369,037	-	-
14	Wuxi Ton Yi Industrial Packing Co., Ltd.	President Trading (Kunshan) Co., Ltd.	3	Sales	758,137	25~45 days after invoice date	-
15	Jiangsu Ton Yi Tinplate Co., Ltd.	Changsha Ton Yi Industrial Co., Ltd.	3	Sales	363,851	67 days after invoice date	-
15	Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Tonyi Daiwa Industrial Co., Ltd.	3	Other receivables	328,997	-	-
16	Fujian Ton Yi Tinplate Co., Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	3	Sales	924,886	67 days after invoice date	-
17	Ton Yi (China) Investment Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Other receivables	582,332	-	-
17	Ton Yi (China) Investment Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	549,590	-	-
18	Sichuan Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	1,136,507	25 days after invoice date	-
19	Zhanjiang Ton Yi Industrial Co., Ltd.	Zhanjiang President Enterprises Co., Ltd.	3	Sales	749,109	25 days after invoice date	-
19	Zhanjiang Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	3	Other receivables	327,406	-	-
20	Zhangzhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	1,123,337	25 days after invoice date	-
21	Huizhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	1,222,686	25 days after invoice date	-
22	Taizhou Ton Yi Industrial Co., Ltd.	Taizhou President Enterprises Co., Ltd.	3	Sales	1,161,895	25 days after invoice date	-
23	Chengdu Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	883,279	25 days after invoice date	-
24	Kunshan Ton Yi Industrial Co., Ltd.	President Trading (Kunshan) Co., Ltd.	3	Sales	1,658,168	25 days after invoice date	-
25	Beijing Ton Yi Industrial Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	775,687	25 days after invoice date	-
26	Tian Jin Ton Yi Industrial Co., Ltd.	Uni-President Enterprises (TianJin) Co., Ltd.	3	Sales	334,443	25 days after invoice date	-
27	Uni-President Cold-Chain Corp.	President Chain Store Corp.	3	Distribution revenue	399,072	Closes its accounts 30 days after the end of each month	-
28	21 Century Co., Ltd.	President Chain Store Corp.	3	Sales	747,426	Closes its accounts 30~60 days after the end of each month	-
29	President Transnet Corp.	President Chain Store Corp.	3	Sales	343,320	Closes its accounts 60 days after the end of each month	-
30	Uni-President Superior Commissary Corp.	President Chain Store Corp.	3	Sales	2,919,767	Closes its accounts 30~45 days after the end of each month	1%
30	Uni-President Superior Commissary Corp.	President Chain Store Corp.	3	Accounts receivable	533,281	-	-

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	
31	Qware Systems & Services Corp.	President Chain Store Corp.	3	Service revenue	\$ 381,634	Closes its accounts 40 days after the end of each month	-
32	President Information Corp.	President Chain Store Corp.	3	Service revenue	834,379	Closes its accounts 30 days after the end of each month	-
32	President Information Corp.	President Chain Store Corp.	3	Accounts receivable	604,550	-	-
33	President Pharmaceutical Corp.	President Drugstore Business Corp.	3	Sales	345,928	Closes its accounts 30~110 days after the end of each month	-
34	President Logistics International Co., Ltd.	Uni-President Cold-Chain Corp.	3	Distribution revenue	772,581	Closes its accounts 20 days after the end of each month	-
34	President Logistics International Co., Ltd.	Wisdom Distribution Service Corp.	3	Distribution revenue	703,581	Closes its accounts 20 days after the end of each month	-
34	President Logistics International Co., Ltd.	Retail Support International Corp.	3	Distribution revenue	583,713	Closes its accounts 20 days after the end of each month	-
35	Chieh Shun Transport Corp.	President Logistics International Co., Ltd.	3	Distribution revenue	807,130	Closes its accounts 20 days after the end of each month	-
35	Chieh Shun Transport Corp.	President Transnet Corp.	3	Distribution revenue	338,177	Closes its accounts 40 days after the end of each month	-
36	Uni-President (Thailand) Ltd.	Uni-President Marketing Co., Ltd.	3	Sales	399,842	Closes its accounts 60 days after the end of each month	-
37	Zhongshan President Enterprises Co., Ltd.	Zhangzhou President Biotech Co., Ltd.	3	Other receivables	487,838	-	-
38	President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	304,137	-	-
39	Uni-President Enterprises (China) Investment Corp.	Uni-President China Holdings Ltd.	3	Other receivables	1,485,987	-	-
39	Uni-President Enterprises (China) Investment Corp.	Shanxi President Enterprises Co., Ltd.	3	Other receivables	787,480	-	-
39	Uni-President Enterprises (China) Investment Corp.	Uni-President Shanghai Managment Consulting Co., Ltd.	3	Other receivables	694,367	-	-
39	Uni-President Enterprises (China) Investment Corp.	Harbin President Enterprises Co., Ltd.	3	Other receivables	627,190	-	-
39	Uni-President Enterprises (China) Investment Corp.	Baiyin President Enterprises Co., Ltd.	3	Other receivables	571,143	-	-
39	Uni-President Enterprises (China) Investment Corp.	President Trading (Kunshan) Co., Ltd.	3	Other receivables	488,142	-	-
39	Uni-President Enterprises (China) Investment Corp.	President Enterprises (Inner Mongolia) Co., Ltd.	3	Other receivables	435,847	-	-
40	Guiyang President Enterprises Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	3	Sales	343,420	Closes its accounts 30 days after the end of each month	-
40	Guiyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	477,472	-	-
41	Kunming President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	344,627	-	-
42	Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales	1,258,416	Closes its accounts 30 days after the end of each month	-
42	Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	737,051	-	-
43	Taizhou President Enterprises Co., Ltd.	President Trading (Kunshan) Co., Ltd.	3	Sales	998,974	Closes its accounts 30 days after the end of each month	-
43	Taizhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	367,460	-	-
44	Fuzhou President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	403,017	Closes its accounts 30 days after the end of each month	-
44	Fuzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	764,729	-	-
45	Hefei President Enterprises Co., Ltd.	President Trading (Kunshan) Co., Ltd.	3	Sales	604,184	Closes its accounts 30 days after the end of each month	-
45	Hefei President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,273,468	-	-
46	Hangzhou President Enterprises Co., Ltd.	President Trading (Kunshan) Co., Ltd.	3	Sales	2,116,388	Closes its accounts 30 days after the end of each month	1%
46	Hangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	355,984	-	-
47	Guangzhou President Enterprises Co., Ltd.	Nanning President Enterprises Co., Ltd.	3	Sales	656,926	Closes its accounts 30 days after the end of each month	-
47	Guangzhou President Enterprises Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	3	Sales	608,108	Closes its accounts 30 days after the end of each month	-
47	Guangzhou President Enterprises Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Sales	404,887	Closes its accounts 30 days after the end of each month	-
47	Guangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	580,012	-	-

				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	
48	Nanchang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	\$ 640,225	-	-
49	Nanning President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	843,907	Closes its accounts 30 days after the end of each month	-
49	Nanning President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	788,865	-	-
50	Zhanjiang President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	743,531	Closes its accounts 30 days after the end of each month	-
50	Zhanjiang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	493,908	-	-
51	Shenyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	560,976	-	-
52	Changsha President Enterprises Co., Ltd.	Nanchang President Enterprises Co., Ltd.	3	Sales	392,148	Closes its accounts 30 days after the end of each month	-
52	Changsha President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	947,399	-	-
53	Jinan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	1,784,572	Closes its accounts 30 days after the end of each month	1%
53	Jinan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Accounts receivable	316,326	-	-
54	Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Sales	774,652	Closes its accounts 30 days after the end of each month	-
54	Wuhan President Enterprises Food Co., Ltd.	Nanchang President Enterprises Co., Ltd.	3	Sales	334,274	Closes its accounts 30 days after the end of each month	-
54	Wuhan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	649,837	-	-
55	Zhengzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,277,489	-	-
56	Chongqing President Enterprises Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	700,220	Closes its accounts 30 days after the end of each month	-
56	Chongqing President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	510,092	-	-
57	Beijing President Enterprises Drinks Co., Ltd.	Henan President Enterprises Co., Ltd.	3	Sales	780,847	Closes its accounts 30 days after the end of each month	-
57	Beijing President Enterprises Drinks Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	392,737	Closes its accounts 30 days after the end of each month	-
57	Beijing President Enterprises Drinks Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	307,762	Closes its accounts 30 days after the end of each month	-
58	Shanxi President Enterprises Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	335,486	Closes its accounts 30 days after the end of each month	-
59	Uni-President Enterprises (TianJin) Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	967,746	Closes its accounts 30 days after the end of each month	-
60	Akesu President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	3	Sales	810,093	Closes its accounts 30 days after the end of each month	-
60	Akesu President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	377,632	-	-
61	Xinjiang President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,128,374	-	-
62	Shaanxi President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	3	Sales	798,106	Closes its accounts 30 days after the end of each month	-
62	Shaanxi President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	415,652	-	-
63	Henan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	2,804,304	Closes its accounts 30 days after the end of each month	1%
63	Henan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Accounts receivable	318,045	-	-
63	Henan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	647,957	-	-
64	Hainan President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	601,910	Closes its accounts 30 days after the end of each month	-
65	President Trading (Kunshan) Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales	1,145,456	Closes its accounts 30 days after the end of each month	-
65	President Trading (Kunshan) Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	744,085	Closes its accounts 30 days after the end of each month	-
65	President Trading (Kunshan) Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Sales	596,388	Closes its accounts 30 days after the end of each month	-
66	Changchun President Enterprises Co., Ltd.	Shenyang President Enterprises Co., Ltd.	3	Sales	338,096	Closes its accounts 30 days after the end of each month	-
67	President (Shanghai) Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	312,073	-	-
68	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	President Trading (Kunshan) Co., Ltd.	3	Sales	2,098,667	Closes its accounts 30 days after the end of each month	1%

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)
69	Xuzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	\$ 327,323	-	-
70	Shanghai E & P Trading Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	1,239,596	45 days after invoice date	-
70	Shanghai E & P Trading Co., Ltd.	Shijiazhuang President Enterprises Co., Ltd.	3	Sales	594,339	45 days after invoice date	-

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

In addition, the disclosure threshold for significant intercompany transactions is \$300 million.

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

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

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

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

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

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

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

For the six-month period ended June 30, 2025

Table 7

Expressed in thousands of NTD

Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of June 30, 2025			Net income (loss) of the investee	Investment	
				Balance as at June 30, 2025	Balance as at December 31, 2024	Shares	Percentage of ownership	Book value		Income (loss) recognized by the Company	Note
Uni-President Enterprises Corp.	Cayman President Holdings Ltd.	Cayman Islands	Professional investments	\$ 1,692,813	\$ 1,692,813	56,136,000	100.00	\$ 70,987,244	\$ 4,265,625	\$ 4,318,386	Subsidiary
Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.	Taiwan	Professional investments	1,517,054	1,517,054	1,363,540,466	100.00	12,922,433	283,653	280,665	Subsidiary
Uni-President Enterprises Corp.	Uni-President Express Corp.	Taiwan	Distribution center	8,000,000	8,000,000	800,000,000	100.00	7,513,395	(60,911)	53,664	Subsidiary
Uni-President Enterprises Corp.	Nanlien International Corp.	Taiwan	Importation and exportation business	525,889	525,889	99,999,184	100.00	2,193,879	571,751	567,937	Subsidiary
Uni-President Enterprises Corp.	Kai Nan Investment Co., Ltd.	Taiwan	Professional investments	2,425,000	2,425,000	207,482,657	100.00	2,253,389	29,901	33,610	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	1,177,933	99,018	99,018	Subsidiary
Uni-President Enterprises Corp.	Presco Netmarketing Inc.	Taiwan	Information services	65,000	65,000	6,500,000	100.00	414,693	284,162	284,083	Subsidiary
Uni-President Enterprises Corp.	Tone Sang Construction Corp.	Taiwan	Building Industry	2,030,000	2,030,000	65,000,000	100.00	389,381	(288,826)	(264,719)	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	327,675	16,155	16,033	Subsidiary
Uni-President Enterprises Corp.	Tung Ho Development Corp.	Taiwan	Entertainment business	4,374,000	4,374,000	71,956,750	89.95	609,475	(34,575)	(31,098)	Subsidiary
Uni-President Enterprises Corp.	Presicarre Corp.	Taiwan	Hypermarket and supermarket	25,858,140	25,858,140	521,138,744	70.00	33,198,554	404,666	101,809	Subsidiary
Uni-President Enterprises Corp.	President International Development Corp.	Taiwan	Professional investments	10,431,029	10,431,029	917,734,230	69.37	9,916,183	164,896	109,383	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	886,048	113,264	71,641	Subsidiary
Uni-President Enterprises Corp.	Tung Lo Development Co., Ltd.	Taiwan	Entertainment business	2,455,257	2,455,257	98,884,799	61.80	911,204	(213)	(132)	Subsidiary
Uni-President Enterprises Corp.	President Tokyo Corp.	Taiwan	Car rental	389,977	389,977	29,986,824	51.00	407,125	64,760	33,026	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	659,105	204,501	103,505	Subsidiary
Uni-President Enterprises Corp.	Ton Yi Industrial Corp.	Taiwan	Manufacturing of tinplate	9,061,326	9,061,326	719,357,425	45.55	8,506,624	1,201,223	553,516	Subsidiary

				Original investment amount		Holding status as of June 30, 2025					
Investor	Investee	Location	Main Businesses	Balance as at June 30, 2025	Balance as at December 31, 2024	Shares	Percentage of ownership	Book value	Net income (loss) of the investee	Investment	Note
										Income (loss) recognized by the Company	
Uni-President Enterprises Corp.	President Chain Store Corp.	Taiwan	Operation of chain convenience stores	\$ 5,493,775	\$ 5,493,775	471,996,430	45.40	\$ 17,106,029	\$ 5,938,215	\$ 2,694,935	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	4,677,494	429,421	173,841	Subsidiary
Uni-President Enterprises Corp.	Uni-Wonder Corporation	Taiwan	Coffee chain merchandise	2,190,804	2,190,804	14,255,116	40.00	2,970,836	312,267	92,875	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	2,490,329	628,676	242,056	—
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	5,659,828	80,224	29,081	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	1,281,900	337,369	113,462	—
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	3,202,182	775,993	243,107	—
Uni-President Enterprises Corp.	PChome Online Inc.	Taiwan	E-commerce	2,467,765	-	61,694,120	30.00	2,376,965 (	369,908) (	88,047)	—
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	1,152,497	84,548	25,364	Subsidiary
Uni-President Enterprises Corp.	Uni-President Department Store Corp.	Taiwan	Operation of department store	600,000	600,000	12,000,000	30.00	262,435	99,982	29,994	Subsidiary
Uni-President Enterprises Corp.	President Securities Corp.	Taiwan	Securities trading	2,141,370	2,141,370	417,516,621	28.68	9,745,850	520,549	149,288	—
Uni-President Enterprises Corp.	President Transnet Corp.	Taiwan	Transportation of goods	200,000	200,000	29,570,400	20.00	599,240	650,366	129,860	Subsidiary
Uni-President Enterprises Corp.	Uni-President Cold-Chain Corp.	Taiwan	Low temperature distribution center	34,200	34,200	14,311,658	20.00	581,988	276,604	55,321	Subsidiary
Uni-President Enterprises Corp.	Grand Bills Finance Corp.	Taiwan	Securities trading	690,997	690,997	78,209,035	14.46	1,285,951	178,726	25,847	—
Uni-President Enterprises Corp.	Prince Housing & Development Corp.	Taiwan	Commissioned to build house, commercial buildings and other	1,047,234	1,047,234	162,743,264	10.03	2,523,737	208,427	21,581	—
Uni-President Enterprises Corp.	President Nisshin Corp., etc.	Taiwan, etc.	Processing, manufacturing, and sales of oils and fats, etc.	1,598,348	1,598,348	88,392,889	-	1,332,710	512,363	189,934	—
Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	Cayman Islands	Professional investments	2,197,500	2,197,500	75,000,000	100.00	6,261,780	319,653	-	Subsidiary (Note 1)

				Original investment amount		Holding status as of June 30, 2025						
Investor	Investee	Location	Main Businesses	Balance as at June 30, 2025	Balance as at December 31, 2024	Shares	Percentage of		Book value	Net income (loss) of the investee	Investment	Note
							ownership				Income (loss) recognized by the Company	
Cayman President Holdings Ltd.	Uni-President Assets Holdings Ltd.	Tortola, British Virgin Islands	Professional investments	\$ 835,050	\$ 835,050	3	100.00		\$ 784,689	(\$ 8,488)	\$ -	Subsidiary (Note 1)
Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	Tortola, British Virgin Islands	Professional investments	600,650	600,650	3	100.00		531,729	21,482	-	Subsidiary (Note 1)
Cayman President Holdings Ltd.	Uni-President China Holdings Ltd.	Cayman Islands	Professional investments	18,270,734	18,270,734	3,044,508,000	70.49		37,005,767	5,646,296	-	Subsidiary (Note 1)
Cayman President Holdings Ltd.	Queen's Holdings (BVI) Ltd.	Tortola, British Virgin Islands	Professional investments	353,559	353,559	4,540	45.45		588,772	53,273	-	(Note 1)
Cayman President Holdings Ltd.	Yahoo! Taiwan Holdings Ltd., etc.	Hong Kong etc.	E-commerce services, etc.	884,338	884,338	93,232,854	-	(20,489)	(682,317)		-	Subsidiary (Note 1)
Kai Yu Investment Co., Ltd.	Kai Yu (BVI) Investment Co., Ltd.	Tortola, British Virgin Islands	Professional investments	340,171	340,171	1	100.00		12,420,426	138,604	-	Subsidiary (Note 1)
Kai Yu Investment Co., Ltd.	TTET Union Corp.	Taiwan	Soybean crushing and manufacture of vegetable oil	644,738	644,738	15,425,730	9.64		875,792	628,676	-	(Note 1)
Kai Yu Investment Co., Ltd.	Woongjin Foods Co., Ltd.	Korea	Manufacturing of food	474,840	474,840	5,735,812	8.73		611,821	39,694	-	Subsidiary (Note 1)
Kai Yu Investment Co., Ltd.	President International Development Corp.	Taiwan	Professional investments	471,870	471,870	44,100,000	3.33		479,593	164,896	-	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		313,468	1,201,223	-	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		343,972	5,938,215	-	Subsidiary (Note 1)
Kai Yu Investment Co., Ltd.	ScinoPharm Taiwan, Ltd., etc.	Taiwan, etc.	Research, manufacturing and sales of materials for medicine, etc.	209,415	209,415	21,658,007	-		387,542	1,409,585	-	Subsidiary (Note 1)
Kai Nan Investment Co., Ltd.	Kai Ya Food Co., Ltd.	Taiwan	Manufacturing of food	1,550,380	1,550,380	59,390,000	100.00		1,604,866	28,141	-	Subsidiary (Note 1)
Kai Nan Investment Co., Ltd.	President Securities Corp.	Taiwan	Securities trading	601,180	601,180	42,253,212	2.90		989,842	520,549	-	(Note 1)
Kai Nan Investment Co., Ltd.	Woongjin Foods Co., Ltd., etc.	Korea, etc.	Manufacturing of food, etc.	464,815	464,815	15,921,061	-		403,967	119,917	-	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		583,700	276,604	-	Subsidiary (Note 1)
Nanlien International Corp.	Link Pro Corporation, etc.	Taiwan, etc.	Retail and wholesale, etc.	1,455,718	1,455,718	95,652,040	-		1,659,400	443,231	-	Subsidiary (Note 1)
President International Development Corp.	President (BVI) International Investment Holdings Ltd.	Tortola, British Virgin Islands	Professional investments	2,496,061	2,496,061	173,975,937	100.00		8,501,369	69,119	-	Subsidiary (Note 1)
President International Development Corp.	President Property Corp.	Taiwan	Sales and lease of real estate property	630,000	630,000	63,000,000	100.00		645,663	1,377	-	Subsidiary (Note 1)
President International Development Corp.	Ton Yu Investment Inc.	Taiwan	Professional investments	750,000	750,000	45,460,000	100.00		535,630	1,348	-	Subsidiary (Note 1)

				Original investment amount		Holding status as of June 30, 2025			Investment		
Investor	Investee	Location	Main Businesses	Balance as at	Balance as at	Shares	Percentage	Book value	Net income	Investment	Note
				June 30, 2025	December 31, 2024		of		(loss) of the	Income (loss)	
							ownership		investee	recognized by	
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	\$ 4,677,570	\$ 429,421	\$ -	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	563,165	(213)	-	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	768,331	84,548	-	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	441,185	80,224	-	Subsidiary (Note 1) (Note 3)
President International Development Corp.	Prince Housing & Development Corp.	Taiwan	Commissioned to build house, commercial buildings and other rental	663,339	663,339	54,478,000	3.36	743,837	208,427	-	(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	-	217,809	(49,131)	-	(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	16,893,550	739,483	-	Subsidiary (Note 1)
Ton Yi Industrial Corp.	Tovecan Corp.	Vietnam	Production and sales of metal cans	43,740	43,740	-	51.00	39,632	(3,094)	-	Subsidiary (Note 1)
President Chain Store Corp.	President Chain Store (BVI) Holdings Ltd.	Tortola, British Virgin Islands	Professional investments	6,712,138	6,712,138	171,589,586	100.00	27,896,342	804,817	-	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	2,950,316	303,590	-	Subsidiary (Note 1)
President Chain Store Corp.	Wisdom Distribution Service Corp.	Taiwan	Publication, e-commerce distribution and warehouse	50,000	50,000	73,100,000	100.00	1,832,398	183,944	-	Subsidiary (Note 1)
President Chain Store Corp.	Icash Corporation	Taiwan	Operation of electronic tickets and electronic related business	900,000	900,000	70,000,000	100.00	476,825	(33,384)	-	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	684,293	55,468	-	Subsidiary (Note 1)
President Chain Store Corp.	Qware Systems & Services Corp.	Taiwan	Information services	332,482	332,482	24,382,921	86.76	388,708	81,562	-	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	481,384	62,635	-	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	784,366	97,226	-	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	704,876	126,963	-	Subsidiary (Note 1)
President Chain Store Corp.	President Transnet Corp.	Taiwan	Transportation of goods	711,576	711,576	103,496,399	70.00	2,120,634	650,366	-	Subsidiary (Note 1)

				Original investment amount		Holding status as of June 30, 2025					
Investor	Investee	Location	Main Businesses	Balance as at June 30, 2025	Balance as at December 31, 2024	Shares	Percentage of ownership	Book value	Net income (loss) of the investee	Investment	Note
										Income (loss) recognized by the Company	
President Chain Store Corp.	Uni-President Department Store Corp.	Taiwan	Operation of department store	\$ 840,000	\$ 840,000	27,999,999	70.00	\$ 612,348	\$ 99,982	\$ -	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	4,463,556	312,267	-	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	1,758,299	276,604	-	Subsidiary (Note 1)
President Chain Store Corp.	Presicarre Corp.	Taiwan	Hypermarket and supermarket	12,554,991	12,554,991	223,343,556	30.00	10,057,400	404,666	-	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	768,331	84,548	-	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	2,366,948	429,421	-	Subsidiary (Note 1)
President Chain Store Corp.	President International Development Corp.	Taiwan	Professional investments	500,000	500,000	44,100,000	3.33	476,194	164,896	-	Subsidiary (Note 1)
President Chain Store Corp.	Books.com. Co., Ltd., etc.	Taiwan, etc.	Retail business without shop, etc.	4,398,834	4,398,834	156,746,077	-	921,044	145,662	-	(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	1,541,824	(24,339)	-	Subsidiary (Note 1)
ScinoPharm Taiwan, Ltd.	SPT International, Ltd.	Tortola, British Virgin Islands	General investments	3,614,585	3,614,585	118,524,644	100.00	1,347,718	(65,027)	-	Subsidiary (Note 1)
ScinoPharm Taiwan Ltd.	ScinoPharm Singapore Pte Ltd.	Singapore	General investments	-	-	2	100.00	229	10	-	Subsidiary (Note 1)
Presicarre Corp.	Uni-President Wellbeing Life Corp.	Taiwan	Supermarket	3,980,902	3,980,902	10,000,000	100.00	2,372,011	(148,180)	-	Subsidiary (Note 1)
Presicarre Corp.	Chang Yang Development Co., Ltd., etc.	Taiwan	Small retail space for rent	572,703	572,703	73,177,500	50.00	986,387	93,087	-	Subsidiary (Note 1)
Presicarre Corp.	Uni-Prosperity Insurance Broker Co., Ltd.	Taiwan	Insurance broker, etc.	413,346	413,346	3,050,000	-	2,755	2,621	-	Subsidiary (Note 1)
Kai Yu (BVI) Investment Co., Ltd.	Uni-President (Korea) Co., Ltd.	Korea	Wholesale	24,744	24,744	198,000	100.00	12,288	(840)	-	Subsidiary (Note 1)
Kai Yu (BVI) Investment Co., Ltd.	Woongjin Foods Co., Ltd.	Korea	Manufacturing of food	6,108,467	6,108,467	45,160,523	68.74	5,083,161	39,694	-	Subsidiary (Note 1)
Kai Yu (BVI) Investment Co., Ltd.	Uni-President China Holdings Ltd.	Cayman Islands	Professional investments	2,126,834	2,126,834	83,400,000	1.93	2,018,209	5,646,296	-	Subsidiary (Note 1)
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Vietnam) Co., Ltd.	Vietnam	Manufacturing and sales of food, feed and flour	2,891,842	2,891,842	-	100.00	4,146,960	276,115	-	Subsidiary (Note 1)
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Philippines) Corp.	Philippines	Manufacturing and sales of food	1,245,743	1,245,743	60,000,000	100.00	865,779	18,173	-	Subsidiary (Note 1)
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Thailand) Ltd.	Thailand	Manufacturing and sales of food	830,995	830,995	183,000,000	100.00	903,729	29,091	-	Subsidiary (Note 1)

				Original investment amount		Holding status as of June 30, 2025					
Investor	Investee	Location	Main Businesses	Balance as at June 30, 2025	Balance as at December 31, 2024	Shares	Percentage of ownership	Book value	Net income (loss) of the investee	Investment	Note
										Income (loss) recognized by the Company	
Uni-President Southeast Asia Holdings Ltd.	PT. Uni-President Indonesia, etc.	Indonesia, etc.	Importation and exportation business, etc.	\$ 21,013	\$ 21,013	740,200	0.00	\$ 4,912	(\$ 3,818)	\$ -	Subsidiary (Note 1)
Uni-President Enterprises China Holdings Ltd.	Uni-President Asia Holdings Ltd.	Cayman Islands	Professional investments	33,445,459	32,917,012	95,118,000,000	100.00	54,228,285	5,685,140	-	Subsidiary (Note 1)
Uni-President Asia Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	Hong Kong	Professional investments	38,610,381	38,081,934	5,283,835,600	100.00	54,931,533	5,684,503	-	Subsidiary (Note 1)
Uni-President Asia Holdings Ltd.	Champ Green Capital Ltd., etc.	Hong Kong, etc.	Professional investments, etc.	127,687	127,687	1,811,920	-	185,484	1,058	-	Subsidiary (Note 1)
President (B.V.I.) International Investment Holdings Ltd.	Uni-President China Holdings Ltd.	Cayman Islands	General investments, etc.	591,547	608,702	21,834,983	0.51	539,644	5,646,296	-	Subsidiary (Note 1)
President (B.V.I.) International Investment Holdings Ltd.	President Life Sciences Cayman Co., Ltd., etc.	Cayman Islands, etc.	General investments, etc.	143,843	143,843	12,953,378	-	3,815	(78)	-	Subsidiary (Note 1)
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Ton Yi Holdings Ltd.	Cayman Islands	General investments	6,739,000	6,739,000	230,000,000	100.00	12,278,854	845,319	-	Subsidiary (Note 1)
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Jiangsu Ton Yi Industrial Holdings Ltd.	Cayman Islands	General investments	1,051,952	1,051,952	5,000	100.00	1,627,501	(19,656)	-	Subsidiary (Note 1)
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Fujian Ton Yi Industrial Holdings Ltd.	Cayman Islands	General investments	1,877,019	1,877,019	8,727	100.00	1,430,692	(95,117)	-	Subsidiary (Note 1)
Cayman Ton Yi Holdings Ltd.	Cayman Ton Yi (China) Holdings Ltd.	Cayman Islands	General investments	6,739,000	6,739,000	230,000,000	100.00	12,278,854	845,319	-	Subsidiary (Note 1)
President Chain Store (BVI) Holdings Ltd.	President Chain Store Hong Kong Holdings Ltd.	Hong Kong	Professional investments	5,365,032	5,365,032	161,953,354	100.00	2,956,989	(281,264)	-	Subsidiary (Note 1)
President Chain Store (BVI) Holdings Ltd.	President Chain Store (Labuan) Holdings Ltd.	Malaysia	Professional investments	2,132,143	2,096,690	72,769,390	100.00	3,214,923	561,777	-	Subsidiary (Note 1)
President Chain Store (Labuan) Holdings Ltd.	Philippine Seven Corp.	Philippines	Convenience stores	2,339,096	2,095,869	847,188,472	56.00	3,207,135	986,745	-	Subsidiary (Note 1)
Woongjin Foods Co., Ltd., etc.	Daeyoung Foods Co., Ltd., etc.	Korea, etc.	Manufacturing of food and soft drinks, etc.	5,746,742	5,353,243	247,725,325	-	4,611,019	2,277,063	-	(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 \$426,851, were pledged for loan.

(Note 3) In which, 20,000 thousand shares, equaling \$307,731, were pledged for loan.

(Note 4) In which, 30,000 thousand shares, equaling \$409,617, 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 1:29.30, CNY:NTD 1:4.090, HKD:NTD 1:3.733, and KRW:NTD 1:0.02164.

Profit and loss are translated using the average exchange rates for the six-month period ended June 30, 2025 as follows: USD:NTD 1:31.82, CNY:NTD 1:4.388, HKD:NTD 1:4.084, and KRW:NTD 1:0.02231.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Information on investments in Mainland China - Basic information

For the six-month period ended June 30, 2025

Table 8

Expressed in thousands of NTD

Investee in Mainland China	Main Businesses	Paid-in capital	Investment Method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2025	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the period ended June 30, 2025		Accumulated amount of remittance from Taiwan as of June 30, 2025	Net income (loss) of the investee	Percentage of ownership held by the Company (direct or indirect) (Note 25)	Investment income (loss) recognized by the Company	Book value of investments as of June 30, 2025	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2025		Note
					Remitted to Mainland China	Remitted back to Taiwan								
Uni-President Enterprises (China) Investment Corp.	Professional investments	\$ 33,160,861	(Note 1)	\$ -	\$ -	\$ -	\$ -	\$ 5,948,164	72.77	\$ 4,328,479	\$ 38,747,960	\$ 5,913,030		(Note 22)
Kunshan President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	2,812,800	(Note 2)	1,497,098	-	-	1,497,098	991,087	72.77	721,214	4,590,176	-		(Note 22)
Guangzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	2,197,500	(Note 2)	1,120,948	-	-	1,120,948	797,189	72.77	580,114	3,111,021	-		(Note 22)
Wuhan President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	1,746,280	(Note 2)	844,587	-	-	844,587	548,050	72.77	398,816	2,363,226	-		(Note 22)
Uni-President (Shanghai) Pearly Century Co., Ltd.	Leases	245,400	(Note 2)	-	-	-	-	62,924	72.77	45,790	1,708,134	-		(Note 22)
Chengdu President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	1,904,500	(Note 2)	1,193,786	-	-	1,193,786	241,112	72.77	175,457	2,225,063	-		(Note 22)
Hefei President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,758,000	(Note 2)	1,162,669	-	-	1,162,669	149,223	72.77	108,590	1,607,581	-		(Note 22)
Zhengzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,084,100	(Note 2)	538,314	-	-	538,314	527,722	72.77	384,023	1,560,404	-		(Note 22)
Nanchang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,289,200	(Note 2)	677,615	-	-	677,615	154,803	72.77	112,650	1,270,082	-		(Note 22)
Uni-President Enterprises (Shanghai) Co., Ltd.	Instant noodles, soft drinks, food	1,172,000	(Note 2)	254,039	-	-	254,039	45	72.77	33	1,046,683	-		(Note 22)
Henan President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,262,830	(Note 2)	682,096	-	-	682,096	273,831	72.77	199,267	1,172,168	-		(Note 22)
Xinjiang President Enterprises Food Co., Ltd.	Tomato products, instant noodles, soft drinks, food	1,098,750	(Note 2)	620,715	-	-	620,715	288,517	72.77	209,954	1,168,329	-		(Note 22)
Shaanxi President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,465,000	(Note 2)	758,031	-	-	758,031	81,668	72.77	59,430	1,001,269	-		(Note 22)
Hangzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	2,490,500	(Note 2)	368,030	-	-	368,030	109,522	72.77	79,699	1,771,518	-		(Note 22)
Kunming President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	879,000	(Note 2)	430,651	-	-	430,651	21,796	72.77	15,861	610,147	-		(Note 22)
Changsha President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	879,000	(Note 2)	360,010	-	-	360,010	460,147	72.77	334,849	1,178,958	-		(Note 22)
Jinan President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	879,000	(Note 2)	344,739	-	-	344,739	171,913	72.77	125,101	796,910	-		(Note 22)

Investee in Mainland China	Main Businesses	Paid-in capital	Investment Method	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the period ended			Accumulated amount of remittance from		Percentage of ownership held by the Company (direct or indirect) (Note 25)	Investment income (loss) recognized by the Company	Book value of investments as of June 30, 2025	Accumulated amount of investment income remitted back to Taiwan as of		Note
				Taiwan to Mainland China as of January 1, 2025	June 30, 2025		Taiwan as of June 30, 2025	Net income (loss) of the investee				June 30, 2025	June 30, 2025	
					Remitted to Mainland China	Remitted back to Taiwan								
Chongqing President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	\$ 984,480	(Note 2)	\$ 180,874	\$ -	\$ -	\$ 180,874	\$ 175,797	72.77	\$ 127,927	\$ 889,902	\$ -	(Note 22)	
Uni-President Shanghai Managment Consulting Co., Ltd.	Enterprises Management Consulting	81,800	(Note 2)	-	-	-	-	749,862	72.77	545,674	1,563,593	-	(Note 22)	
Taizhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	879,000	(Note 2)	161,494	-	-	161,494	57,542	72.77	41,873	725,429	-	(Note 22)	
Nanning President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	879,000	(Note 2)	360,010	-	-	360,010	358,578	72.77	260,937	1,130,094	-	(Note 22)	
Jiangsu President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	879,000	(Note 2)	433,725	-	-	433,725	160,465	72.77	116,770	685,527	-	(Note 22)	
Xuzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	966,900	(Note 2)	514,145	-	-	514,145	96,292	72.77	70,072	569,359	-	(Note 22)	
Fuzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	586,000	(Note 2)	215,326	-	-	215,326	165,227	72.77	120,236	786,071	-	(Note 22)	
Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Instant noodles, soft drinks, food	2,344,000	(Note 2)	722,875	-	-	722,875	28,842	72.77	20,988	1,673,100	-	(Note 22)	
Shanxi President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	879,000	(Note 2)	340,784	-	-	340,784	39,503	72.77	28,746	12,104	-	(Note 22)	
Zhanjiang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	732,500	(Note 2)	333,094	-	-	333,094	44,772	72.77	32,580	565,268	-	(Note 22)	
President Enterprises (Inner Mongolia) Co., Ltd.	Instant noodles, soft drinks, food	879,000	(Note 2)	433,725	-	-	433,725	25,387	72.77	18,474	1,189	-	(Note 22)	
Shijiazhuang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,025,500	(Note 2)	341,114	-	-	341,114	5,232	72.77	3,807	631,350	-	(Note 22)	
Beijing President Enterprises Drinks Co., Ltd.	Instant noodles, soft drinks, food	1,549,970	(Note 2)	366,054	-	-	366,054	513,625	72.77	373,765	388,738	-	(Note 22)	
Akesu President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	586,000	(Note 2)	229,826	-	-	229,826	111,630	72.77	81,233	507,947	-	(Note 22)	
Guiyang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	879,000	(Note 2)	436,362	-	-	436,362	92,668	72.77	67,434	652,554	-	(Note 22)	
Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Manufacturing and sales of mineral water	736,201	(Note 2)	-	-	-	-	51,451	72.77	37,441	580,704	-	(Note 22)	
Yantai Tongli Beverage Industries Co., Ltd.	Soft drinks	409,001	(Note 2)	-	-	-	-	76	72.77	55	210,392	-	(Note 22)	
Hainan President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	644,600	(Note 2)	240,593	-	-	240,593	61,495	72.77	44,750	516,564	-	(Note 22)	
Ningxia President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	-	(Note 2)	144,575	-	-	144,575	2,384	72.77	1,735	-	-	(Note 24)	
Baiyin President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	586,000	(Note 2)	229,826	-	-	229,826	600	72.77	437 (	240,903)	-	(Note 22)

Investee in Mainland China	Main Businesses	Paid-in capital	Investment Method	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the period ended June 30, 2025					Percentage of ownership held by the Company (direct or indirect) (Note 25)	Investment income (loss) recognized by the Company	Book value of investments as of June 30, 2025	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2025	Note	
				Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2025	Remitted to Mainland China		Remitted back to Taiwan	Accumulated amount of remittance from Taiwan as of June 30, 2025						Net income (loss) of the investee
Shenyang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	\$ 1,169,070	(Note 2)	\$ 510,777	\$ -	\$ -	\$ 510,777	\$ 45,712	72.77	\$ 33,265	\$ 417,280	\$ -	(Note 22)	
Uni-President Enterprises (Hutubi) Tomato Products Technology Co., Ltd.	Tomato products	879,000	(Note 2)	433,725	-	-	433,725	7,551	72.77	5,495	477,992	-	(Note 22)	
Uni-President Enterprises (TianJin) Co., Ltd.	Instant noodles, soft drinks, food	1,172,000	(Note 2)	206,536	371,764	-	578,300	20,399	72.77	14,844	1,060,776	-	(Note 22)	
President Enterprises (Kunshan) Real Estate Development Co., Ltd.	Leases	245,400	(Note 2)	-	-	-	-	1,618	72.77	1,177	181,157	-	(Note 22)	
Changchun President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	586,000	(Note 2)	107,663	-	-	107,663	33,994	72.77	24,737	113,585	-	(Note 22)	
Champ Green (Shanghai) Consulting Co., Ltd.	Enterprises Management Consulting	4,395	(Note 3)	3,230	-	-	3,230	1,928	72.77	1,403	94,989	-	(Note 22)	
Bama President Mineral Water Co., Ltd.	Manufacturing and sales of mineral water	121,595	(Note 2)	-	-	-	- (	10,749)	72.77 (	7,822) (	56,918)	-	(Note 22)
Wuxue Uni Mineral Water Co., Ltd.	Manufacturing and sales of mineral water	140,640	(Note 2)	25,839	-	-	25,839 (	7,127)	72.77 (	5,187)	66,848	-	(Note 22)
President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Wholesale and retail	27,835	(Note 1)	20,456	-	-	20,456	79,709	72.77	58,004	83,289	-	(Note 22)	
Uni-President Enterprises (Kunshan) Food Technology Co., Ltd.	Design and research of food packaging products	35,160	(Note 2)	2,023	-	-	2,023	283	72.77	206	51,347	-	(Note 22)	
President (Shanghai) Trading Co., Ltd.	Wholesale and retail	251,980	(Note 2)	172,261	-	-	172,261	22,746	72.77	16,552	248,504	-	(Note 22)	
Uni-President (Chengdu) The Skillful Noodle Restaurant Dining Culture Co., Ltd.	Catering services	4,090	(Note 2)	-	-	-	- (	3)	72.77 (	2)	2,850	-	(Note 22)
Harbin President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	855,560	(Note 2)	341,558	-	-	341,558 (	50,721)	72.77 (	36,910) (	467,623)	-	(Note 22)
President Trading (Kunshan) Co., Ltd.	Wholesale and retail	293,000	(Note 2)	208,294	-	-	208,294	49,660	72.77	36,138 (	56,251)	-	(Note 22)
Guilin Ziquan Beverage Industried Co., Ltd.	Instant noodles, soft drinks, food	558,458	(Note 2)	-	-	-	-	35,433	30.56	-	159,251	-	(Note 23)	
Yichang Ziquan Beverage Industries Co., Ltd.	Instant noodles, soft drinks, food	556,700	(Note 2)	72,287	-	-	72,287	24,807	25.47	-	121,773	-	(Note 23)	
Zhongshan President Enterprises Co., Ltd.	Manufacturing and sale□ of marine products, livestock, pet foods	568,420	(Note 5)	641,494	-	-	641,494	12,018	100.00	12,018	888,502	2,047,335	(Note 23)	
Qingdao President Feed & Livestock Co., Ltd.	Manufacturing and sale□ of marine products, livestock, pet foods	439,500	(Note 5)	269,993	-	-	269,993	2,036	100.00	2,036	383,060	-	(Note 23)	

Investee in Mainland China	Main Businesses	Paid-in capital	Investment Method	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the period ended June 30, 2025						Percentage of ownership held by the Company (direct or indirect) (Note 25)	Investment income (loss) recognized by the Company	Book value of investments as of June 30, 2025	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2025	Note
				Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2025	Remitted to Mainland China		Remitted back to Taiwan	Accumulated amount of remittance from Taiwan as of June 30, 2025	Net income (loss) of the investee					
Shanghai Songjiang President Enterprises Co., Ltd.	Storage service	\$ 556,700	(Note 5)	\$ 489,379	\$ -	\$ -	\$ 489,379	\$ 6,089	100.00	\$ 6,089	\$ 321,225	\$ -	(Note 23)	
Tianjin President Enterprises Food Co., Ltd.	Flour	400,821	(Note 5)	365,728	-	-	365,728	2,996	100.00	2,996	83,222	-	(Note 23)	
Changjiagang President Nisshin Food Co., Ltd.	Manufacturing and sales of fats, feed, flour	498,100	(Note 4)	371,090	-	-	371,090	60,116	70.00	42,081	598,071	753,289	(Note 23)	
President Kikkoman Zhenji Foods Co., Ltd.	Soy sauce and flavoring	1,227,002	(Note 4)	627,754	-	-	627,754	25,066	50.00	12,533	644,610	175,541	(Note 23)	
Zhangzhou President Biotech Co., Ltd.	Manufacturing and sales of marine products, livestock, pet foods	777,102	(Note 6)	811,252	-	-	811,252	(27,716)	100.00	(27,716)	672,640	-	(Note 23)	
Ton Yi (China) Investment Co., Ltd.	General investments	6,739,000	(Note 7)	879,000	-	-	879,000	934,019	47.22	441,044	5,798,047	3,122,264	(Note 22)	
Taizhou Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and soft drinks filling OEM	879,000	(Note 8)	879,000	-	-	879,000	213,616	47.22	100,869	707,620	-	(Note 22)	
Zhangzhou Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and soft drinks filling OEM	879,000	(Note 8)	879,000	-	-	879,000	146,859	47.22	69,347	984,807	-	(Note 22)	
Kunshan Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and soft drinks filling OEM	879,000	(Note 8)	-	-	-	-	67,703	47.22	31,969	480,446	-	(Note 23)	
Sichuan Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and soft drinks filling OEM	879,000	(Note 8)	-	-	-	-	105,722	47.22	49,922	470,232	-	(Note 23)	
Huizhou Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and soft drinks filling OEM	879,000	(Note 8)	175,800	-	-	175,800	141,716	47.22	66,918	778,788	-	(Note 23)	
Chengdu Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and soft drinks filling OEM	879,000	(Note 8)	336,950	-	-	336,950	153,802	47.22	72,625	748,133	-	(Note 22)	
Beijing Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and soft drinks filling OEM	879,000	(Note 8)	-	-	-	-	(531)	47.22	(251)	420,771	-	(Note 23)	
Zhanjiang Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and soft drinks filling OEM	586,000	(Note 8)	-	-	-	-	67,714	47.22	31,975	379,858	-	(Note 23)	
Tian Jin Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and soft drinks filling OEM	586,000	(Note 8)	-	-	-	-	31,842	47.22	15,036	216,254	-	(Note 23)	

Investee in Mainland China	Main Businesses	Paid-in capital	Investment Method	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the period ended June 30, 2025						Percentage of ownership held by the Company (direct or indirect) (Note 25)	Investment income (loss) recognized by the Company	Book value of investments as of June 30, 2025	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2025	Note
				Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2025	Amount remitted back to Taiwan		Accumulated amount of remittance from Taiwan as of June 30, 2025	Net income (loss) of the investee						
					Remitted to Mainland China	Remitted back to Taiwan								
Wuxi Ton Yi Industrial Packing Co., Ltd.	Manufacturing and sales of plastic packaging and soft drinks filling OEM	\$ 791,100	(Note 9)	\$ 205,100	\$ -	\$ -	\$ 205,100	(\$ 5,068)	47.22	(\$ 2,014)	\$ 375,584	\$ -	(Note 23)	
Chengdu Ton Yi Industrial Packing Co., Ltd.	Sales of tin cans	219,750	(Note 9)	219,750	-	-	219,750	7,687	47.22	3,630	204,258	-	(Note 23)	
Changsha Ton Yi Industrial Co., Ltd.	Sales of tin cans	205,100	(Note 9)	-	-	-	-	5,515	47.22	2,604	155,016	-	(Note 23)	
Fujian Ton Yi Tinplate Co., Ltd.	Manufacturing and sales of tinplates	2,534,450	(Note 10)	1,563,067	-	-	1,563,067	(109,577)	40.99	(44,914)	675,573	-	(Note 22)	
Jiangsu Ton Yi Tinplate Co., Ltd.	Sales of tinplates	1,172,000	(Note 11)	813,075	-	-	813,075	(23,722)	39.13	(9,282)	768,506	-	(Note 23)	
Wuxi Tonyi Daiwa Industrial Co., Ltd.	Manufacturing and sales of new bottle can	1,172,000	(Note 12)	-	-	-	-	(9,439)	31.40	(2,964)	224,809	-	(Note 23)	
Zhejiang Uni-Champion Logistics Development Co., Ltd.	Logistics	163,600	(Note 13)	163,436	-	-	163,436	(25,403)	56.64	(14,388)	75,144	24,973	(Note 23)	
Shanghai President Logistic Co., Ltd.	Logistics	58,600	(Note 14)	58,600	-	-	58,600	(38,314)	45.80	(17,548)	240,733	-	(Note 23)	
President Chain Store (Taizhou) Ltd.	Logistics	245,401	(Note 14)	245,401	-	-	245,401	(5,502)	45.80	(2,520)	201,883	-	(Note 23)	
President Chain Store (Shanghai) Ltd.	Operations of chain stores	3,681,009	(Note 14)	3,681,009	-	-	3,681,009	(136,466)	45.80	(65,076)	286,497	-	(Note 22)	
President Chain Store (Zhejiang) Ltd.	Operations of chain stores	1,393,164	(Note 14)	1,393,164	-	-	1,393,164	(103,029)	45.80	(45,680)	106,413	-	(Note 23)	
Beauty Wonder (Zhejiang) Trading Co., Ltd.	Cosmeceutical retail	245,401	(Note 14)	245,401	-	-	245,401	(19,335)	45.80	(8,833)	(1,314)	-	(Note 23)	
President Cosmed Chain Store (Shen Zhen) Co., Ltd.	Merchandise wholesale and retail	409,001	(Note 15)	275,926	-	-	275,926	3,927	45.80	1,797	38,559	-	(Note 23)	
President (Sanghai) Health Product Trading Company Ltd.	Wholesale of medicines and medical appliances	364,654	(Note 16)	364,654	-	-	364,654	26,948	33.77	9,101	40,353	54,122	(Note 23)	
President Logistics Shangdong Co., Ltd.	Logistics	204,501	(Note 17)	204,501	-	-	204,501	(10,746)	45.80	(4,922)	86,877	-	(Note 23)	
Uni-Capital Marketing Consultant Corp.	Management consultanting	12,270	(Note 20)	12,270	-	-	12,270	468	45.80	214	5,194	-	(Note 23)	
SciAnda (Changshu) Pharmaceuticals, Ltd.	Manufacturing of API and intermediates and consultation service of biotechnology research and development	3,413,450	(Note 18)	3,405,375	-	-	3,405,375	(65,110)	46.54	(30,302)	653,359	-	(Note 22)	
SciAnda Shanghai Biochemical Technology, Ltd.	Agency and sales of API and intermediates, etc.	35,160	(Note 18)	35,160	-	-	35,160	459	46.54	214	9,167	-	(Note 23)	
Tait (Shanghai) Trading Co., Ltd.	Sales of food and soft drinks, etc.	8,790	(Note 19)	8,790	-	-	8,790	1,119	65.40	1,115	1,392	-	(Note 22)	
Yantai North Andre Juice Co., Ltd., etc.	Manufacturing and sales, etc.	4,654,919	(Note 21)	287,814	-	-	287,814	687,709	-	124,886	2,864,636	-	(Note 23)	

Company name	Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2025	Investment amount approved by the Investment Commission of the Ministry of Economic Affairs (MOEA)	Ceiling on investments in Mainland China imposed by the Investment Commission of MOEA (Note 26)
Uni-President Enterprises Corp.	\$ 23,776,602	\$ 35,078,427	\$ 109,816,900
Ton Yi Industrial Corp.	5,950,742	11,910,075	11,735,432
President Chain Store Corp.	4,516,244	11,204,530	26,956,457
ScinoPharm Taiwan, Ltd.	3,476,401	3,476,401	6,161,075
Tait Marketing & Distribution Co., Ltd.	149,899	152,829	715,836
Kai Yu Investment Co., Ltd.	991,799	1,048,219	8,840,393
President Packaging Industrial Corp.	108,410	108,410	871,507
President Pharmaceutical Corp.	364,654	364,654	444,326
Uni-President Cold-Chain Corp.	86,946	86,946	1,745,965
Ren-Hui Investment Corp.	50,492	50,492	80,000
Capital Marketing Consultant Corp.	12,270	12,270	80,000
Nanlien International Corp.	18,254	18,254	1,846,364

- (Note 1) Indirect investment in PRC through the existing company (Uni-President Hong Kong Holdings Ltd.) located in the third area.
- (Note 2) Indirect investment in PRC through the existing company (President Enterprises (China) Investment Corp.) located in PRC.
- (Note 3) Indirect investment in PRC through the existing company (Champ Green Capital Ltd.) located in the third area.
- (Note 4) Indirect investment in PRC through the existing company (Cayman President Holdings Ltd.) located in the third area.
- (Note 5) Indirect investment in PRC through the existing company (Uni-President Foodstuff (BVI) Holdings Ltd.) located in the third area.
- (Note 6) Indirect investment in PRC through the existing company (Kai Yu (BVI) Investment Co., Ltd.) located in the third area.
- (Note 7) Indirect investment in PRC through the existing company (Cayman Ton Yi (China) Holdings Ltd.) located in the third area.
- (Note 8) Indirect investment in PRC through the existing company (Ton Yi (China) Investment Co., Ltd.) located in PRC.
- (Note 9) Indirect investment in PRC through the existing company (Cayman Ton Yi Industrial Holdings Ltd.) located in the third area.
- (Note 10) Indirect investment in PRC through the existing company (Cayman Fujian Ton Yi Holdings Ltd.) located in the third area.
- (Note 11) Indirect investment in PRC through the existing company (Cayman Jiangsu Ton Yi Holdings Ltd.) located in the third area.
- (Note 12) Indirect investment in PRC through the existing company (Wuxi Ton Yi Industrial Packing Co., Ltd.) located in PRC.
- (Note 13) Indirect investment in PRC through the existing company (Uni-President Logistics (BVI) Holdings Ltd.) located in the third area.
- (Note 14) Indirect investment in PRC through the existing company (President Chain Store Hong Kong Holdings Ltd.) located in the third area.
- (Note 15) Indirect investment in PRC through the existing company (PCSC BVI (China) Drugstore Ltd.) located in the third area.
- (Note 16) Indirect investment in PRC through the existing company (President Pharmaceutical (Hong Kong) Holdings Ltd.) located in the third area.
- (Note 17) Indirect investment in PRC through the existing company (Shanghai President Logistic Co., Ltd.) located in PRC.
- (Note 18) Indirect investment in PRC through the existing company (SPT International, Ltd.) located in the third area.
- (Note 19) Direct investment in the investee in Mainland China through Tait Marketing & Distribution Co., Ltd.
- (Note 20) Indirect investment in PRC through the existing company (Uni-Capital Marketing Consultant Holdings Co., Ltd.) located in the third area.
- (Note 21) Indirect investment in PRC through the existing company (Champ Green Capital Ltd., etc.) located in the third area and through the existing company (Uni-President China Holdings Ltd., etc.) located in PRC.
- (Note 22) Investment gains or losses were recognized based on reviewed financial statements.
- (Note 23) Investment gains or losses were recognized based on the unaudited financial statements prepared by each investee company for the same period.
- (Note 24) Dissolved and cancelled in June 2025, with the capital being reclaimed by Uni-President Enterprises (China) Investment Co., Ltd. and Uni-President Enterprises (Chengdu) Food Co., Ltd.
- (Note 25) The percentage of ownership held by the Company is the comprehensive percentage of ownership held by the Group.
- (Note 26) The ceiling amount is 60% of consolidated net worth or net worth (higher).
- (Note 27) 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 1:29.30; CNY: NTD 1:4.090.
- Investment gains or losses are translated using the average rates for the six-month period ended June 30, 2025 as follows: USD: NTD 1:31.82; CNY: NTD 1:4.388.