

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

| | | | March 31, 2025 | | December 31, 2024 | | March 31, 2024 | |
|--------------------|---|----------------------|----------------|-----|-------------------|-----|----------------|-----|
| Assets | | Notes | AMOUNT | % | AMOUNT | % | AMOUNT | % |
| Current assets | | | | | | | | |
| 1100 | Cash and cash equivalents | 6(1) | \$ 100,917,831 | 14 | \$ 100,442,408 | 14 | \$ 97,238,675 | 15 |
| 1110 | Financial assets at fair value through profit or loss - current | 6(2) | 12,014,442 | 2 | 12,798,677 | 2 | 14,175,573 | 2 |
| 1136 | Financial assets at amortized cost - current | 6(3) | 24,859,948 | 3 | 21,290,662 | 3 | 15,942,182 | 2 |
| 1140 | Current contract assets | 6(25) | - | - | 29,397 | - | - | - |
| 1150 | Notes receivable, net | 6(4), 8 and 12 | 1,500,851 | - | 1,724,141 | - | 1,320,219 | - |
| 1160 | Notes receivable - related parties | 7 | 695 | - | 399 | - | 44 | - |
| 1170 | Accounts receivable, net | 6(4) and 12 | 19,530,245 | 3 | 19,973,534 | 3 | 19,613,945 | 3 |
| 1180 | Accounts receivable - related parties | 7 | 707,952 | - | 715,528 | - | 813,015 | - |
| 1200 | Other receivables | 6(5) and 12 | 9,541,518 | 1 | 9,317,823 | 1 | 8,892,528 | 1 |
| 1220 | Current income tax assets | 6(32) | 197,131 | - | 236,640 | - | 120,739 | - |
| 130X | Inventories | 6(6) | 58,524,163 | 8 | 61,256,450 | 9 | 55,027,427 | 8 |
| 1410 | Prepayments | | 6,211,795 | 1 | 5,969,123 | 1 | 5,330,460 | 1 |
| 1470 | Other current assets | 6(1) and 8 | 4,972,560 | 1 | 4,508,924 | 1 | 3,766,288 | 1 |
| 11XX | Total current assets | | 238,979,131 | 33 | 238,263,706 | 34 | 222,241,095 | 33 |
| Non-current assets | | | | | | | | |
| 1510 | Financial assets at fair value through profit or loss - non-current | 6(2) | 7,426,320 | 1 | 7,441,462 | 1 | 7,083,176 | 1 |
| 1517 | Financial assets at fair value through other comprehensive income - non-current | 6(7) and 8 | 5,172,991 | 1 | 4,299,033 | 1 | 5,306,008 | 1 |
| 1535 | Financial assets at amortized cost - non-current | 6(3) | 24,893,876 | 3 | 25,071,418 | 4 | 23,500,066 | 4 |
| 1550 | Investments accounted for under equity method | 6(8) and 8 | 33,254,666 | 5 | 30,244,918 | 4 | 29,191,883 | 4 |
| 1600 | Property, plant and equipment | 6(9)(14), 7 and 8 | 189,319,740 | 26 | 185,374,042 | 26 | 170,683,469 | 25 |
| 1755 | Right-of-use assets | 6(10) and 7 | 130,186,631 | 18 | 131,265,449 | 18 | 128,614,447 | 19 |
| 1760 | Investment property, net | 6(12)(14) and 8 | 18,800,834 | 3 | 18,811,898 | 3 | 19,166,107 | 3 |
| 1780 | Intangible assets | 6(13) and 7 | 45,544,336 | 6 | 45,783,574 | 6 | 46,050,583 | 7 |
| 1840 | Deferred income tax assets | 6(32) | 8,411,032 | 1 | 8,055,058 | 1 | 8,022,680 | 1 |
| 1915 | Prepayments for equipment | 7 | 2,958,410 | - | 2,782,581 | - | 1,447,974 | - |
| 1920 | Guarantee deposits paid | 8 | 5,639,571 | 1 | 5,611,279 | 1 | 5,394,684 | 1 |
| 1990 | Other non-current assets | 6(1)(9)(20), 7 and 8 | 11,097,852 | 2 | 6,946,728 | 1 | 8,117,587 | 1 |
| 15XX | Total non-current assets | | 482,706,259 | 67 | 471,687,440 | 66 | 452,578,664 | 67 |
| 1XXX | Total assets | | \$ 721,685,390 | 100 | \$ 709,951,146 | 100 | \$ 674,819,759 | 100 |

(Continued)

(Note 8) The percentage owned by the Group as of March 31, 2025, December 31, 2024, and March 31, 2024 were between 33.07%~100%.

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

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

E. Significant restrictions: None.

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

As of March 31, 2025, December 31, 2024, and March 31, 2024, the non-controlling interest of the Group amounted to \$78,196,992, \$74,318,243 and \$74,414,978, respectively. The information on non-controlling interest and respective subsidiaries is as follows:

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

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

Summarized financial information of the subsidiaries:

(a) President Chain Store Corp.

| Balance sheets | President Chain Store Corp. (Consolidated) | | |
|-------------------------|--|-------------------|----------------|
| | March 31, 2025 | December 31, 2024 | March 31, 2024 |
| Current assets | \$ 94,876,123 | \$ 92,767,824 | \$ 97,497,267 |
| Non-current assets | 187,870,554 | 177,014,453 | 164,525,411 |
| Current liabilities | (110,831,212) | (107,771,441) | (106,438,180) |
| Non-current liabilities | (116,001,583) | (109,990,178) | (102,998,794) |
| Total net assets | \$ 55,913,882 | \$ 52,020,658 | \$ 52,585,704 |

(4) Notes and accounts receivable

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

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

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

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

C. As of March 31, 2025, December 31, 2024, and March 31, 2024, without taking into account any collateral held or other credit enhancements, the maximum exposure to credit risk in respect of the amount that best represents the Group's notes and accounts receivable was its book value.

D. For more information on notes receivable pledged as collateral as of March 31, 2025, December 31, 2024, and March 31, 2024, refer to Note 8, 'PLEDGED ASSETS'.

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

(5) Other receivables

| | March 31, 2025 | December 31, 2024 | March 31, 2024 |
|--|---------------------|---------------------|---------------------|
| Other receivables | \$ 6,755,116 | \$ 6,501,374 | \$ 6,702,589 |
| Interest receivable | 2,813,954 | 2,820,316 | 2,256,835 |
| Proceeds from disposal of property, plant and equipment receivable | 14,440 | - | - |
| Dividends receivable | 2,050 | 37,233 | - |
| | <u>9,585,560</u> | <u>9,358,923</u> | <u>8,959,424</u> |
| Less: Allowance for uncollectible accounts | (44,042) | (41,100) | (66,896) |
| | <u>\$ 9,541,518</u> | <u>\$ 9,317,823</u> | <u>\$ 8,892,528</u> |

(13) Intangible assets

| | Licenses | Trademarks | Software | Goodwill | License agreement and customer lists | Expertise | Others | Total |
|--|-------------------|---------------------|---------------------|----------------------|--|---------------------|-------------------|----------------------|
| For the three-month period ended March 31, 2025 | | | | | | | | |
| At January 1 | \$ 412,133 | \$ 2,932,872 | \$ 1,610,875 | \$ 29,542,929 | \$ 8,888,551 | \$ 1,546,645 | \$ 849,569 | \$ 45,783,574 |
| Additions | – | 99 | 60,029 | – | – | – | 5,986 | 66,114 |
| Amortization | (3,306) | (56,285) | (149,415) | – | (110,212) | (25,920) | (41,673) | (386,811) |
| Disposals | – | – | (97) | – | – | – | – | (97) |
| Reclassification (Note) | – | – | 10,822 | – | – | – | – | 10,822 |
| Net exchange differences | – | 33,566 | 1,859 | 12,073 | – | 19,913 | 3,323 | 70,734 |
| At March 31 | <u>\$ 408,827</u> | <u>\$ 2,910,252</u> | <u>\$ 1,534,073</u> | <u>\$ 29,555,002</u> | <u>\$ 8,778,339</u> | <u>\$ 1,540,638</u> | <u>\$ 817,205</u> | <u>\$ 45,544,336</u> |
| | | | | | License agreement and customer lists | | | |
| For the three-month period ended March 31, 2024 | | | | | | | | |
| At January 1 | \$ 425,357 | \$ 3,315,494 | \$ 1,679,640 | \$ 29,353,348 | \$ 9,276,780 | \$ 1,764,603 | \$ 550,286 | \$ 46,365,508 |
| Additions | – | 666 | 56,504 | – | – | – | 5 | 57,175 |
| Amortization | (3,306) | (56,783) | (144,825) | – | (109,117) | (27,081) | (18,538) | (359,650) |
| Disposals | – | – | (2) | – | – | – | – | (2) |
| Net exchange differences | – | (6,455) | 2,870 | (1,587) | – | (6,264) | (1,012) | (12,448) |
| At March 31 | <u>\$ 422,051</u> | <u>\$ 3,252,922</u> | <u>\$ 1,594,187</u> | <u>\$ 29,351,761</u> | <u>\$ 9,167,663</u> | <u>\$ 1,731,258</u> | <u>\$ 530,741</u> | <u>\$ 46,050,583</u> |

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

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

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

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

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

| | March 31, 2025 | December 31, 2024 | March 31, 2024 |
|--------------------------------|----------------------|----------------------|----------------------|
| Circulation business segments | \$ 26,679,977 | \$ 26,679,349 | \$ 26,232,904 |
| Foods business segments | 905,155 | 893,710 | 1,137,615 |
| Distribution business segments | 21,311 | 21,311 | 21,311 |
| Other segments | 1,948,559 | 1,948,559 | 1,959,931 |
| | <u>\$ 29,555,002</u> | <u>\$ 29,542,929</u> | <u>\$ 29,351,761</u> |

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

(14) Impairment on non-financial assets

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

| Items | For the three-month periods ended March 31, | | | |
|-------------------------------------|---|---|------------------------------------|---|
| | 2025 | | 2024 | |
| | Recognized in profit or loss | Recognized in other comprehensive income | Recognized in profit or loss | Recognized in other comprehensive income |
| Gain on reversal (impairment loss): | | | | |
| Property, plant and equipment | (\$ 457) | \$ – | (\$ 94) | \$ – |
| Investment property | 138 | – | 147 | – |
| | <u>(\$ 319)</u> | <u>\$ –</u> | <u>\$ 53</u> | <u>\$ –</u> |

(2) Segment Information

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

| For the three-month period ended March 31, 2025 | | | | | | |
|---|--------------------------|------------------------------|----------------------|-----------------------|----------------------------|-----------------------|
| | Feeds | Foods | General Investments | Convenience Stores | Circulation | Distribution |
| Revenue from external customers | \$ 3,945,771 | \$ 45,323,269 | \$ – | \$ 50,655,158 | \$ 45,210,477 | \$ 403,211 |
| Revenue from internal customers | 411,287 | 11,098,425 | – | 2,068,706 | 1,293,446 | 5,081,514 |
| Segment revenue | <u>\$ 4,357,058</u> | <u>\$ 56,421,694</u> | <u>\$ –</u> | <u>\$ 52,723,864</u> | <u>\$ 46,503,923</u> | <u>\$ 5,484,725</u> |
| Segment income | <u>\$ 146,935</u> | <u>\$ 3,927,847</u> | <u>(\$ 61,922)</u> | <u>\$ 1,932,591</u> | <u>\$ 1,090,447</u> | <u>\$ 340,686</u> |
| Segment assets | <u>\$12,979,448</u> | <u>\$101,825,604</u> | <u>\$ 27,865,363</u> | <u>\$ 130,012,905</u> | <u>\$166,855,650</u> | <u>\$ 39,899,902</u> |
| For the three-month period ended March 31, 2025 | | | | | | |
| | Packaging and Containers | Leisure Business Development | Pharmaceuticals | Others | Adjustment and Elimination | Consolidated |
| Revenue from external customers | \$ 6,966,004 | \$ 881,415 | \$ 686,365 | \$ 15,193,356 | \$ – | \$ 169,265,026 |
| Revenue from internal customers | 7,014,248 | 207,707 | 124,029 | 8,961,785 | (36,261,147) | – |
| Segment revenue | <u>\$13,980,252</u> | <u>\$ 1,089,122</u> | <u>\$ 810,394</u> | <u>\$ 24,155,141</u> | <u>(\$ 36,261,147)</u> | <u>\$ 169,265,026</u> |
| Segment income | <u>\$ 1,059,823</u> | <u>\$ 105,347</u> | <u>\$ 51,296</u> | <u>\$ 770,937</u> | <u>\$ 643,140</u> | <u>\$ 10,007,127</u> |
| Segment assets | <u>\$37,752,791</u> | <u>\$ 20,853,159</u> | <u>\$ 10,839,042</u> | <u>\$ 102,053,673</u> | <u>\$ –</u> | <u>\$ 650,937,537</u> |

For the three-month period ended March 31, 2024

| | Feeds | Foods | General Investments | Convenience Stores | Circulation | Distribution |
|---------------------------------|---------------------|----------------------|----------------------|-----------------------|----------------------|----------------------|
| Revenue from external customers | \$ 4,211,523 | \$ 39,938,837 | \$ – | \$ 48,097,244 | \$ 43,885,871 | \$ 355,799 |
| Revenue from internal customers | 425,289 | 10,166,291 | – | 2,033,971 | 1,160,873 | 4,772,567 |
| Segment revenue | <u>\$ 4,636,812</u> | <u>\$ 50,105,128</u> | <u>\$ –</u> | <u>\$ 50,131,215</u> | <u>\$ 45,046,744</u> | <u>\$ 5,128,366</u> |
| Segment income | <u>\$ 142,848</u> | <u>\$ 3,123,247</u> | <u>(\$ 63,185)</u> | <u>\$ 1,971,155</u> | <u>\$ 1,340,184</u> | <u>\$ 296,339</u> |
| Segment assets | <u>\$13,673,607</u> | <u>\$ 90,217,040</u> | <u>\$ 24,989,130</u> | <u>\$ 119,271,597</u> | <u>\$162,075,183</u> | <u>\$ 34,716,907</u> |

For the three-month period ended March 31, 2024

| | Packaging and Containers | Leisure Business Development | Pharmaceuticals | Others | Adjustment and Elimination | Consolidated |
|---------------------------------|--------------------------|------------------------------|----------------------|----------------------|----------------------------|-----------------------|
| Revenue from external customers | \$ 5,799,530 | \$ 789,351 | \$ 883,226 | \$ 14,794,698 | \$ – | \$ 158,756,079 |
| Revenue from internal customers | 5,940,153 | 168,755 | 125,254 | 8,129,075 | (32,922,228) | – |
| Segment revenue | <u>\$11,739,683</u> | <u>\$ 958,106</u> | <u>\$ 1,008,480</u> | <u>\$ 22,923,773</u> | <u>(\$ 32,922,228)</u> | <u>\$ 158,756,079</u> |
| Segment income | <u>\$ 343,012</u> | <u>\$ 71,578</u> | <u>\$ 153,075</u> | <u>\$ 847,373</u> | <u>\$ 458,364</u> | <u>\$ 8,683,990</u> |
| Segment assets | <u>\$34,573,998</u> | <u>\$ 21,348,514</u> | <u>\$ 12,008,642</u> | <u>\$ 96,864,008</u> | <u>\$ –</u> | <u>\$ 609,738,626</u> |

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

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

A. Sales between segments are carried out at arm's length. The revenue from external customers reported to the chief operating decision-maker is measured in a manner consistent with that in the consolidated statement of comprehensive income. A reconciliation of reportable segment income or loss to income before tax for the three-month periods ended March 31, 2025 and 2024 is provided as follows:

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

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

| | March 31, 2025 | March 31, 2024 |
|---|-----------------------|-----------------------|
| Assets of reportable segments | \$ 548,883,864 | \$ 512,874,618 |
| Assets of other operating segments | 102,053,673 | 96,864,008 |
| Investments accounted for under equity method | 33,254,666 | 29,191,883 |
| Unallocated items | 37,493,187 | 35,889,250 |
| Total assets | <u>\$ 721,685,390</u> | <u>\$ 674,819,759</u> |

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
Names, locations and other information of investee companies (excluding investees in Mainland China)
For the three-month period ended March 31, 2025

Table 7

Expressed in thousands of NTD

| Investor | Investee | Location | Main Businesses | Original investment amount | | Holding status as of March 31, 2025 | | | Net income (loss) of the investee | Investment Income (loss) recognized by | |
|---------------------------------|---|----------------|--|------------------------------|---------------------------------|-------------------------------------|-------------------------|---------------|-----------------------------------|--|------------|
| | | | | Balance as at March 31, 2025 | Balance as at December 31, 2024 | Shares | Percentage of ownership | Book value | | 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 | \$ 78,467,170 | \$ 2,035,624 | \$ 2,061,516 | Subsidiary |
| Uni-President Enterprises Corp. | Kai Yu Investment Co., Ltd. | Taiwan | Professional investments | 1,517,054 | 1,517,054 | 1,319,253,429 | 100.00 | 14,047,124 | 106,048 | 102,328 | Subsidiary |
| Uni-President Enterprises Corp. | Uni-President Express Corp. | Taiwan | Distribution center | 8,000,000 | 8,000,000 | 800,000,000 | 100.00 | 7,504,723 | (52,981) | 44,992 | Subsidiary |
| Uni-President Enterprises Corp. | Nanlien International Corp. | Taiwan | Importation and exportation business | 525,889 | 525,889 | 99,999,184 | 100.00 | 3,115,689 | 316,516 | 323,317 | Subsidiary |
| Uni-President Enterprises Corp. | Kai Nan Investment Co., Ltd. | Taiwan | Professional investments | 2,425,000 | 2,425,000 | 186,144,187 | 100.00 | 2,238,060 | (6,524) | 937 | Subsidiary |
| Uni-President Enterprises Corp. | President Global Corp. | United States | Importation of instant noodles and juice can | 147,250 | 147,250 | 500,000 | 100.00 | 1,273,390 | 50,425 | 50,425 | Subsidiary |
| Uni-President Enterprises Corp. | Presco Netmarketing Inc. | Taiwan | Information services | 65,000 | 65,000 | 6,500,000 | 100.00 | 825,607 | 135,464 | 135,324 | Subsidiary |
| Uni-President Enterprises Corp. | Tone Sang Construction Corp. | Taiwan | Building Industry | 2,030,000 | 2,030,000 | 134,020,000 | 100.00 | 518,226 | (148,081) | (135,873) | Subsidiary |
| Uni-President Enterprises Corp. | Uni-President Vender Corp. | Taiwan | Retail and wholesale of soft drinks and food, etc. | 186,000 | 186,000 | 15,000,000 | 100.00 | 305,944 | (5,205) | (5,698) | Subsidiary |
| Uni-President Enterprises Corp. | Tung Ho Development Corp. | Taiwan | Entertainment business | 4,374,000 | 4,374,000 | 143,913,500 | 89.95 | 636,203 | (4,859) | (4,371) | Subsidiary |
| Uni-President Enterprises Corp. | Presicarre Corp. | Taiwan | Hypermarket and supermarket | 25,042,605 | 25,042,605 | 521,138,744 | 70.00 | 32,496,212 | 270,488 | 83,082 | Subsidiary |
| Uni-President Enterprises Corp. | President International Development Corp. | Taiwan | Professional investments | 10,431,029 | 10,431,029 | 917,734,230 | 69.37 | 11,030,070 | 93,931 | 65,958 | Subsidiary |
| Uni-President Enterprises Corp. | Tait Marketing & Distribution Co., Ltd. | Taiwan | Product marketing agents and logistics | 713,020 | 713,020 | 60,735,047 | 64.27 | 944,996 | 50,689 | 30,256 | Subsidiary |
| Uni-President Enterprises Corp. | Tung Lo Development Co., Ltd. | Taiwan | Entertainment business | 2,455,257 | 2,455,257 | 98,884,799 | 61.80 | 911,222 | (184) | (114) | Subsidiary |
| Uni-President Enterprises Corp. | President Tokyo Corp. | Taiwan | Car rental | 389,977 | 389,977 | 29,986,824 | 51.00 | 445,502 | 30,644 | 15,628 | Subsidiary |
| Uni-President Enterprises Corp. | President Packaging Industrial Corp. | Taiwan | Processing, manufacturing, and sales of packaging materials and containers | 198,726 | 198,726 | 36,532,084 | 50.58 | 784,435 | 105,711 | 52,982 | Subsidiary |
| Uni-President Enterprises Corp. | Ton-Yi Industrial Corp. | Taiwan | Manufacturing of tinplate | 9,061,326 | 9,061,326 | 719,357,425 | 45.55 | 9,906,331 | 667,884 | 310,174 | Subsidiary |

| | | | | Original investment amount | | Holding status as of March 31, 2025 | | | | Investment | |
|--|---|---------------------------------|---|----------------------------|-------------------|-------------------------------------|--------------|------------|------------------------|------------|---------------------|
| Investor | Investee | Location | Main Businesses | Balance as at | Balance as at | Shares | Percentage | Book value | Net income | Investment | Note |
| | | | | March 31, 2025 | December 31, 2024 | | of ownership | | (loss) of the investee | | |
| President Chain Store Corp. | Uni-President Department Store Corp. | Taiwan | Operation of department store | \$ 840,000 | \$ 840,000 | 27,999,999 | 70.00 | \$ 712,361 | \$ 54,935 | - | Subsidiary (Note 1) |
| President Chain Store Corp. | Uni-Wonder Corporation | Taiwan | Coffee chain merchandise | 3,286,206 | 3,286,206 | 21,382,674 | 60.00 | 4,832,139 | 195,485 | - | Subsidiary (Note 1) |
| President Chain Store Corp. | Uni-President Cold-Chain Corp. | Taiwan | Low temperature distribution center | 237,437 | 237,437 | 42,934,976 | 60.00 | 1,669,254 | 120,516 | - | Subsidiary (Note 1) |
| President Chain Store Corp. | Presicarre Corp. | Taiwan | Hypermarket and supermarket | 12,381,997 | 12,381,997 | 223,343,556 | 30.00 | 9,882,652 | 270,488 | - | Subsidiary (Note 1) |
| President Chain Store Corp. | Uni-President Development Corp. | Taiwan | Operation of MRT station and auxiliary facilities | 720,000 | 720,000 | 72,000,000 | 20.00 | 791,776 | 40,491 | - | Subsidiary (Note 1) |
| President Chain Store Corp. | President Fair Development Corp. | Taiwan | Shopping mall, Department store and international trading | 3,191,700 | 3,191,700 | 190,000,000 | 19.00 | 2,442,758 | 228,487 | - | Subsidiary (Note 1) |
| President Chain Store Corp. | President International Development Corp. | Taiwan | Professional investments | 500,000 | 500,000 | 44,100,000 | 3.33 | 540,155 | 93,931 | - | Subsidiary (Note 1) |
| President Chain Store Corp. | Books.com. Co., Ltd.etc. | Taiwan, etc. | Retail business without shop, etc. | 4,398,834 | 4,398,834 | 161,728,577 | - | 1,310,902 | 93,280 | - | (Note 1) |
| President Fair Development Corp. | President Century Corp. | Taiwan | Development of specific professional areas | 1,205,649 | 1,205,649 | 72,000,000 | 100.00 | 1,553,741 | (12,422) | - | Subsidiary (Note 1) |
| ScinoPharm Taiwan Ltd. | SPT International, Ltd. | Tortola, British Virgin Islands | General investments | 3,614,585 | 3,614,585 | 118,524,644 | 100.00 | 1,545,882 | (27,628) | - | Subsidiary (Note 1) |
| ScinoPharm Taiwan Ltd. | ScinoPharm Singapore Pte. Ltd. | Singapore | General investments | - | - | 2 | 100.00 | 243 | 23 | - | Subsidiary (Note 1) |
| Presicarre Corp. | Uni-President Wellbeing Life Corp. | Taiwan | Supermarket | 3,980,902 | 3,980,902 | 10,000,000 | 100.00 | 2,442,270 | (78,048) | - | Subsidiary (Note 1) |
| Presicarre Corp. | Chang Yang Development Co., Ltd., etc. | Taiwan | Small retail space for rent | 572,703 | 572,703 | 73,177,500 | 50.00 | 1,046,196 | 48,262 | - | Subsidiary (Note 1) |
| Presicarre Corp. | Uni-Prosperity Insurance Broker Co., Ltd., etc. | Taiwan | Insurance broker, etc. | 413,346 | 413,346 | 3,050,000 | - | 1,142 | 1,008 | - | Subsidiary (Note 1) |
| Kai Yu (BVI) Investment Co., Ltd. | Uni-President (Korea) Co., Ltd. | Korea | Wholesale | 28,041 | 28,041 | 198,000 | 100.00 | 13,227 | (418) | - | Subsidiary (Note 1) |
| Kai Yu (BVI) Investment Co., Ltd. | Woongjin Foods Co., Ltd. | Korea | Manufacturing of food | 6,922,582 | 6,922,582 | 45,160,523 | 68.74 | 5,330,393 | (11,077) | - | Subsidiary (Note 1) |
| Kai Yu (BVI) Investment Co., Ltd. | Uni-President China Holdings Ltd. | Cayman Islands | Professional investments | 2,410,291 | 2,410,291 | 83,400,000 | 1.93 | 2,375,350 | 2,722,097 | - | Subsidiary (Note 1) |
| Uni-President Southeast Asia Holdings Ltd. | Uni-President (Vietnam) Co., Ltd. | Vietnam | Manufacturing and sales of food, feed and flour | 3,277,256 | 3,277,256 | - | 100.00 | 4,771,403 | 124,111 | - | Subsidiary (Note 1) |
| Uni-President Southeast Asia Holdings Ltd. | Uni-President (Philippines) Corp. | Philippines | Manufacturing and sales of food | 1,411,772 | 1,411,772 | 60,000,000 | 100.00 | 958,794 | 11,440 | - | Subsidiary (Note 1) |
| Uni-President Southeast Asia Holdings Ltd. | Uni-President (Thailand) Ltd. | Thailand | Manufacturing and sales of food | 941,747 | 941,747 | 183,000,000 | 100.00 | 958,344 | 7,011 | - | Subsidiary (Note 1) |

Table 7 Page 5