

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

Assets			September 30, 2024		December 31, 2023		September 30, 2023		
			AMOUNT	%	AMOUNT	%	AMOUNT	%	
Current assets									
1100	Cash and cash equivalents	6(1)	\$ 102,241,983	15	\$ 100,855,846	15	\$ 104,435,869	16	
1110	Financial assets at fair value through profit or loss - current	6(2)	15,666,037	2	10,324,562	2	10,596,111	2	
1136	Financial assets at amortized cost - current	6(3)	22,795,525	3	16,924,454	2	14,870,872	2	
1150	Notes receivable, net	6(4), 8 and 12	1,706,272	-	1,400,366	-	1,538,988	-	
1160	Notes receivable - related parties	7	399	-	395	-	-	-	
1170	Accounts receivable, net	6(4) and 12	21,178,618	3	18,384,888	3	21,330,041	3	
1180	Accounts receivable - related parties	7	772,508	-	827,735	-	991,077	-	
1200	Other receivables	6(5) and 12	10,519,990	1	7,801,123	1	10,455,871	2	
1220	Current income tax assets	6(32)	133,015	-	265,230	-	147,329	-	
130X	Inventories	6(6)	54,644,551	8	57,749,488	9	52,702,066	8	
1410	Prepayments		6,011,617	1	6,265,912	1	5,713,499	1	
1470	Other current assets	6(1) and 8	4,764,766	1	3,042,165	-	3,562,290	-	
11XX	Total current assets		240,435,281	34	223,842,164	33	226,344,013	34	
Non-current assets									
1510	Financial assets at fair value through profit or loss - non-current	6(2)	7,097,558	1	6,710,965	1	6,912,665	1	
1517	Financial assets at fair value through other comprehensive income - non-current	6(7) and 8	4,985,124	1	5,234,693	1	5,118,204	1	
1535	Financial assets at amortized cost - non-current	6(3)	23,621,162	3	24,483,110	4	27,306,724	4	
1550	Investments accounted for under equity method	6(8) and 8	29,426,465	4	28,027,609	4	27,485,734	4	
1600	Property, plant and equipment	6(9)(14), 7 and 8	175,038,298	25	154,714,003	23	153,770,549	23	
1755	Right-of-use assets	6(10) and 7	129,327,865	18	123,641,321	19	123,412,183	19	
1760	Investment property, net	6(12)(14) and 8	18,968,184	3	31,827,363	5	26,188,721	4	
1780	Intangible assets	6(13)(14) and 7	46,563,601	7	46,365,508	7	46,409,872	7	
1840	Deferred income tax assets	6(32)	7,990,532	1	7,785,624	1	8,239,781	1	
1915	Prepayments for equipment	7	3,033,230	-	1,185,027	-	1,365,459	-	
1920	Guarantee deposits paid	8	5,627,751	1	5,396,669	1	5,431,721	1	
1990	Other non-current assets	6(1)(20), 7 and 8	12,803,589	2	6,665,262	1	6,948,357	1	
15XX	Total non-current assets		464,483,359	66	442,037,154	67	438,589,970	66	
1XXX	Total assets		\$ 704,918,640	100	\$ 665,879,318	100	\$ 664,933,983	100	

(Continued)

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

Summarized financial information of the subsidiaries:

(a) President Chain Store Corp.

Balance sheets

	President Chain Store Corp. (Consolidated)		
	September 30, 2024	December 31, 2023	September 30, 2023
Current assets	\$ 95,542,736	\$ 95,046,407	\$ 94,042,491
Non-current assets	173,077,489	162,306,065	160,153,044
Current liabilities	( 113,898,717)	( 108,883,539)	( 113,234,951)
Non-current liabilities	( 106,741,069)	( 100,621,533)	( 94,638,709)
Total net assets	\$ 47,980,439	\$ 47,847,400	\$ 46,321,875

Statements of comprehensive income

For the three-month periods ended September 30,

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

Statements of comprehensive income

For the nine-month periods ended September 30,

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

(5) Other receivables

	September 30, 2024	December 31, 2023	September 30, 2023
Other receivables	\$ 7,767,660	\$ 5,897,522	\$ 7,630,101
Interest receivable	2,799,233	1,943,171	2,362,399
Disposal of right-of-use assets receivable	—	—	351,593
Disposal of property, plant and equipment receivable	370	—	163,550
	10,567,263	7,840,693	10,507,643
Less: Allowance for uncollectible accounts	( 47,273)	( 39,570)	( 51,772)
	\$ 10,519,990	\$ 7,801,123	\$ 10,455,871

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

(6) Inventories

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

(13) Intangible assets

	Licenses	Trademarks	Software	Goodwill	License agreement and customer lists	Expertise	Others	Total
For the nine-month period ended September 30, 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	-	903	332,961	-	-	-	296	334,160
Amortization	( 9,918)	( 167,303)	( 467,010)	-	( 327,350)	( 81,368)	( 53,365)	( 1,106,314)
Disposals	-	-	( 111)	-	-	-	-	( 111)
Transferred from prepayments for equipment	-	-	183	-	-	-	-	183
Impairment loss	-	( 63)	-	-	-	-	-	( 63)
Effect of combination entity changes	-	-	( 10,207)	731,561	57,258	-	129,331	907,943
Net exchange differences	-	33,455	3,837	7,630	-	17,766	( 393)	62,295
At September 30	<u>\$ 415,439</u>	<u>\$ 3,182,486</u>	<u>\$ 1,539,293</u>	<u>\$ 30,092,539</u>	<u>\$ 9,006,688</u>	<u>\$ 1,701,001</u>	<u>\$ 626,155</u>	<u>\$ 46,563,601</u>
					License agreement and customer lists			
For the nine-month period ended September 30, 2023								
At January 1	\$ 438,580	\$ 3,307,957	\$ 669,733	\$ 3,325,893	\$ 6,554,094	\$ 1,907,869	\$ 476,706	\$ 16,680,832
Additions	-	2,698	304,718	-	-	-	773	308,189
Amortization	( 9,918)	( 160,042)	( 341,491)	-	( 206,197)	( 81,787)	( 61,614)	( 861,049)
Disposals	-	-	( 117)	-	-	-	-	( 117)
Acquired from business combinations	-	280,000	850,575	26,047,198	3,038,000	-	151,507	30,367,280
Net exchange differences	-	( 44,864)	1,733	( 12,778)	-	( 27,799)	( 1,555)	( 85,263)
At September 30	<u>\$ 428,662</u>	<u>\$ 3,385,749</u>	<u>\$ 1,485,151</u>	<u>\$ 29,360,313</u>	<u>\$ 9,385,897</u>	<u>\$ 1,798,283</u>	<u>\$ 565,817</u>	<u>\$ 46,409,872</u>

	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	406,809
	<u>652,002</u>
 Fair value of the identifiable assets acquired and liabilities assumed	
Cash and cash equivalents	75,154
Other current assets	315,153
Other non-current assets	980,993
Other current liabilities	( 482,624)
Other non-current liabilities	( 192,055)
Total identifiable net assets	<u>696,621</u>
Gain recognized in bargain purchase transaction (listed as “Other income”)	( <u>\$ 44,619</u> )

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

(c)The operating revenue included in the consolidated statement of comprehensive income for the nine-month period ended September 30, 2024 since June 11, 2024 contributed by Kuan-Chan Enterprises Corp. and its subsidiaries was \$598,361. Kuan-Chan Enterprises Corp. and its subsidiaries also contributed profit before income tax of \$34,270 over the same period. Had Kuan-Chan Enterprises Corp. and its subsidiaries been included in the consolidated financial statements from January 1, 2024, the consolidated statement of comprehensive income would show consolidated operating revenue of \$499,949,465 and consolidated profit before income tax of \$35,505,030.

C. The Group acquired 60% equity interest in Presicarre Corp. on June 30, 2023 and obtained control over the entity and its subsidiaries. The transaction consideration was calculated based on the target company’s self-estimated financial condition, and the purchase consideration calculated and adjusted according to the terms specified in the contract amounted to NT\$30,113,897 thousand.

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

	June 30, 2023
Purchase consideration	
Cash paid	\$ 31,102,426
Other receivables	( 988,529)
	30,113,897
Fair value of the previously held interest at the acquisition date	16,587,961
Fair value of the non-controlling interest	2,631,507
	49,333,365
Fair value of the identifiable assets acquired and liabilities assumed	
Cash and cash equivalents	7,508,014
Other current assets	8,928,938
Other non-current assets	55,307,824
Other identifiable intangible assets	4,169,952
Other current liabilities	( 26,805,324)
Other non-current liabilities	( 25,783,526)
Total identifiable net assets	23,325,878
Goodwill	\$ 26,007,487

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

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

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

(2) Segment Information

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

For the nine-month period ended September 30, 2024						
	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>\$ 4,030,982</u>	<u>\$ 970,206</u>
Segment assets	<u>\$13,298,002</u>	<u>\$ 99,290,049</u>	<u>\$ 29,792,705</u>	<u>\$ 127,421,794</u>	<u>\$163,745,788</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>\$ 28,791,239</u>
Segment assets	<u>\$36,249,068</u>	<u>\$ 22,201,100</u>	<u>\$ 11,806,921</u>	<u>\$ 100,160,916</u>		<u>\$ 639,788,331</u>

For the nine-month period ended September 30, 2023

	Feeds	Foods	General Investments	Convenience Stores	Circulation	Distribution
Revenue from external customers	\$14,833,126	\$122,646,610	\$ –	\$ 141,553,434	\$ 88,505,064	\$ 1,006,511
Revenue from internal customers	1,357,026	31,011,288	–	6,391,008	2,737,059	14,354,002
Segment revenue	<u>\$16,190,152</u>	<u>\$153,657,898</u>	<u>\$ –</u>	<u>\$ 147,944,442</u>	<u>\$ 91,242,123</u>	<u>\$ 15,360,513</u>
Segment income	<u>\$ 664,830</u>	<u>\$ 7,753,981</u>	<u>(\$ 161,879)</u>	<u>\$ 5,428,229</u>	<u>\$ 3,481,594</u>	<u>\$ 933,469</u>
Segment assets	<u>\$13,234,233</u>	<u>\$ 91,120,345</u>	<u>\$ 28,561,824</u>	<u>\$ 116,811,254</u>	<u>\$153,941,932</u>	<u>\$ 36,396,028</u>

For the nine-month period ended September 30, 2023

	Packaging and Containers	Leisure Business Development	Pharmaceuticals	Others	Adjustment and Elimination	Consolidated
Revenue from external customers	\$14,582,184	\$ 2,781,770	\$ 2,062,919	\$ 45,876,728	\$ –	\$ 433,848,346
Revenue from internal customers	21,107,385	658,558	425,067	24,090,182	( 102,131,575)	–
Segment revenue	<u>\$35,689,569</u>	<u>\$ 3,440,328</u>	<u>\$ 2,487,986</u>	<u>\$ 69,966,910</u>	<u>(\$102,131,575)</u>	<u>\$ 433,848,346</u>
Segment income	<u>\$ 1,281,963</u>	<u>\$ 380,458</u>	<u>\$ 145,819</u>	<u>\$ 2,605,429</u>	<u>\$ 1,605,364</u>	<u>\$ 24,119,257</u>
Segment assets	<u>\$34,063,991</u>	<u>\$ 21,750,024</u>	<u>\$ 11,595,309</u>	<u>\$ 90,635,716</u>		<u>\$ 598,110,656</u>

When the chief operating decision-maker evaluates the performance of operating segments and makes decisions on resource distributions, the performance of individual entities is also taken into consideration. When the Company's performance is reviewed individually, revenue from external customers and segment income for the nine-month period ended September 30, 2024 accounted for 20% and 26% of the feeds segment and 22% and 18% of the foods segment, respectively. Revenue from external customers and segment income for the nine-month period ended September 30, 2023 accounted for 19% and 8% of the feeds segment and 22% and 17% of the foods segment, respectively.



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

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

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

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

	September 30, 2024	September 30, 2023
Assets of reportable segments	\$ 539,627,415	\$ 507,474,940
Assets of other operating segments	100,160,916	90,635,716
Investments accounted for under equity method	29,426,465	27,485,734
Unallocated items	35,703,844	39,337,593
Total assets	<u>\$ 704,918,640</u>	<u>\$ 664,933,983</u>

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

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

For the nine-month period ended September 30, 2024

Table 10

Expressed in thousands of NTD

Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of September 30, 2024			Net income (loss) of the investee	Investment Income (loss) recognized by the Company	Note
				Balance as at September 30, 2024	Balance as at December 31, 2023	Shares	Percentage of ownership	Book value			
Uni-President Enterprises Corp.	Cayman President Holdings Ltd.	Cayman Islands	Professional investments	\$ 1,692,813	\$ 1,692,813	56,136,000	100.00	\$ 76,489,865	\$ 6,289,274	\$ 6,360,460	Subsidiary
Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.	Taiwan	Professional investments	1,517,054	1,517,054	1,319,253,429	100.00	13,985,057	492,450	496,741	Subsidiary
Uni-President Enterprises Corp.	Uni-President Express Corp.	Taiwan	Distribution center	5,000,000	5,000,000	500,000,000	100.00	4,502,300	( 87,967)	( 192,718)	Subsidiary
Uni-President Enterprises Corp.	Nanlien International Corp.	Taiwan	Importation and exportation business, etc.	525,889	525,889	99,999,184	100.00	2,566,161	1,009,265	984,550	Subsidiary
Uni-President Enterprises Corp.	Kai Nan Investment Co., Ltd.	Taiwan	Professional investments	2,425,000	2,425,000	186,144,187	100.00	2,222,341	206,466	206,466	Subsidiary
Uni-President Enterprises Corp.	President Global Corp.	United States	Importation of instant noodles and juice can	147,250	147,250	500,000	100.00	1,144,501	116,015	116,067	Subsidiary
Uni-President Enterprises Corp.	Tone Sang Construction Corp.	Taiwan	Building Industry	2,030,000	2,030,000	134,020,000	100.00	791,314	( 420,530)	( 381,250)	Subsidiary
Uni-President Enterprises Corp.	Presco Netmarketing Inc.	Taiwan	Information services	65,000	65,000	6,500,000	100.00	569,570	371,032	371,032	Subsidiary
Uni-President Enterprises Corp.	Tung Ho Development Corp.	Taiwan	Entertainment business	4,374,000	4,374,000	143,913,500	89.95	676,999	( 54,909)	( 49,388)	Subsidiary
Uni-President Enterprises Corp.	Presicarre Corp.	Taiwan	Hypermarket and supermarket	25,042,605	25,042,605	521,138,744	70.00	32,291,498	311,900	( 52,722)	Subsidiary
Uni-President Enterprises Corp.	President International Development Corp.	Taiwan	Professional investments	10,431,029	10,431,029	917,734,230	69.37	10,680,211	566,049	394,919	Subsidiary
Uni-President Enterprises Corp.	Tait Marketing & Distribution Co., Ltd.	Taiwan	Product marketing agents and logistics	713,020	713,020	60,735,047	64.27	895,408	167,593	109,722	Subsidiary
Uni-President Enterprises Corp.	Tung Lo Development Co., Ltd.	Taiwan	Entertainment business	2,455,257	2,455,257	98,884,799	61.80	910,834	( 912)	( 564)	Subsidiary
Uni-President Enterprises Corp.	President Tokyo Corp.	Taiwan	Car rental	389,977	389,977	29,986,824	51.00	410,387	82,924	42,290	Subsidiary
Uni-President Enterprises Corp.	President Packaging Industrial Corp.	Taiwan	Processing, manufacturing, and sales of packaging materials and containers	198,726	198,726	36,532,084	50.58	678,124	298,431	151,966	Subsidiary

				Original investment amount		Holding status as of September 30, 2024					
Investor	Investee	Location	Main Businesses	Balance as at	Balance as at	Shares	Percentage of	Book value	Net income	Investment	Note
				September 30, 2024	December 31, 2023		ownership		(loss) of the	Income (loss)	
									investee	the Company	
President Chain Store Corp.	Wisdom Distribution Services Corp.	Taiwan	Publication, e-commerce distribution and warehouse	\$ 50,000	\$ 50,000	73,100,000	100.00	\$ 1,545,581	\$ 274,154	-	Subsidiary (Note 1)
President Chain Store Corp.	Icash Corporation	Taiwan	Operation of electronic tickets and electronic related business	900,000	700,000	70,000,000	100.00	551,219	( 20,829)	-	Subsidiary (Note 1)
President Chain Store Corp.	Uni-President Superior Commissary Corp.	Taiwan	Manufacturing of fresh food	520,141	520,141	48,519,890	90.00	648,734	72,251	-	Subsidiary (Note 1)
President Chain Store Corp.	Qware Systems & Services Corp.	Taiwan	Information services	332,482	332,482	24,382,921	86.76	410,291	106,440	-	Subsidiary (Note 1)
President Chain Store Corp.	President Information Corp.	Taiwan	Business information management consulting service	320,741	320,741	25,714,475	86.00	499,067	79,995	-	Subsidiary (Note 1)
President Chain Store Corp.	Mech-President Corp.	Taiwan	Operation of gas station, manufacture and maintenance of elevators	904,475	904,475	55,858,815	80.87	808,576	144,266	-	Subsidiary (Note 1)
President Chain Store Corp.	President Pharmaceutical Corp.	Taiwan	Wholesale of medicines and medical appliances	330,216	330,216	22,121,962	73.74	720,196	134,784	-	Subsidiary (Note 1)
President Chain Store Corp.	President Transnet Corp.	Taiwan	Transprotation of goods	711,576	711,576	103,496,399	70.00	2,248,807	950,637	-	Subsidiary (Note 1)
President Chain Store Corp.	Uni-President Department Store Corp.	Taiwan	Operation of department store	840,000	840,000	27,999,999	70.00	637,721	157,108	-	Subsidiary (Note 1)
President Chain Store Corp.	Uni-Wonder Corporation	Taiwan	Coffee chain merchandise	3,286,206	3,286,206	21,382,674	60.00	4,608,178	436,807	-	Subsidiary (Note 1)
President Chain Store Corp.	Uni-President Cold-Chain Corp.	Taiwan	Low temperature distribution center	237,437	237,437	42,934,976	60.00	1,528,058	391,026	-	Subsidiary (Note 1)
President Chain Store Corp.	Presicarre Corp.	Taiwan	Hypermarket and supermarket	12,381,997	12,381,997	223,343,556	30.00	9,742,111	311,900	-	Subsidiary (Note 1)
President Chain Store Corp.	Uni-President Development Corp.	Taiwan	Operation of MRT station and auxiliary facilities	720,000	720,000	72,000,000	20.00	774,003	130,956	-	Subsidiary (Note 1)
President Chain Store Corp.	President Fair Development Corp.	Taiwan	Shopping mall, Department store and international trading	3,191,700	3,191,700	190,000,000	19.00	2,374,057	533,492	-	Subsidiary (Note 1)
President Chain Store Corp.	President International Development Corp.	Taiwan	Professional investments	500,000	500,000	44,100,000	3.33	502,946	566,049	-	Subsidiary (Note 1)
President Chain Store Corp.	Books.com. Co., Ltd., etc.	Taiwan, etc.	Retail business without shop, etc.	4,398,834	3,998,834	161,728,577	-	1,324,143	348,853	-	(Note 1)
President Fair Development Corp.	President Century Corp.	Taiwan	Development of specific professional areas	1,205,649	1,205,649	72,000,000	100.00	1,578,359	( 36,110)	-	Subsidiary (Note 1)

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