

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

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

DECEMBER 31, 2025 AND 2024

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

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
DECEMBER 31, 2025 AND 2024 CONSOLIDATED FINANCIAL STATEMENTS
AND INDEPENDENT AUDITORS' REPORT
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UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
Declaration of Consolidated Financial Statements of Affiliated Enterprises

For the year ended December 31, 2025, pursuant to Criteria Governing Preparation of Affiliation Reports, Consolidated Business Reports and Consolidated Financial Statements of Affiliated Enterprises, the companies that are required to be included in the consolidated financial statements of affiliates, are the same as those required to be included in the consolidated financial statements under International Financial Reporting Standard 10, "Consolidated Financial Statements" . Relevant information that should be disclosed in the consolidated financial statements of affiliates has all been disclosed in the consolidated financial statements of parent and subsidiary companies. As a result, Uni-President Enterprises Corp. and subsidiaries are not required to prepare consolidated financial statements of affiliates.

Hereby declare,

UNI-PRESIDENT ENTERPRISES CORP.

March 5, 2026

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

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

Opinion

We have audited the accompanying consolidated balance sheets of Uni-President Enterprises Corp. and its subsidiaries (the “Group”) as of December 31, 2025 and 2024, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

In our opinion, based on our audits and the reports of other auditors (please refer to the Other matter section), the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission.

Basis for opinion

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

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

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Group's 2025 consolidated financial statements. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matters for the Group's 2025 consolidated financial statements are stated as follows:

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

Description

Please refer to Notes 4(35) and 6(25) to the consolidated financial statements for the accounting policy on operating revenue and the details of revenue items relating to this key audit matter.

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

How our audit addressed the matter

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

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

Accuracy of retail sales revenue

Description

Please refer to Notes 4(35) and 6(25) to the consolidated financial statements for the accounting policy on operating revenue and the details of revenue items relating to this key audit matter.

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

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

How our audit addressed the matter

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

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

Cost-to-retail ratio of retail inventory method

Description

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

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

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

How our audit addressed the matter

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

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

Other matter – Reference to the audits of other auditors

We did not audit the financial statements of certain subsidiaries and investments accounted for under equity method which were audited by other auditors. Therefore, our opinion expressed herein, insofar as it relates to the amounts included in the financial statements and the information disclosed in Note 13 relative to these subsidiaries and associates, is based solely on the reports of the other auditors. Total assets of these subsidiaries and the balance of these investments amounted to \$14,718,920 thousand and \$39,320,950 thousand, constituting 2.00% and 5.54% of the related consolidated totals as

of December 31, 2025 and 2024, respectively, and total operating revenues amounted to \$10,812,877 thousand and \$59,823,066 thousand, constituting 1.61% and 9.10% of the related consolidated totals for the years then ended, respectively. Related share of profit and other comprehensive income of associates and joint ventures accounted for under equity method in the aforementioned companies amounted to \$579,565 thousand and \$559,498 thousand, constituting 1.97% and 1.39% of the consolidated total comprehensive income for the years ended December 31, 2025 and 2024, respectively.

Other matter – Parent company only financial reports

We have audited and expressed an unmodified opinion with other matter paragraph on the parent company only financial statements of Uni-President Enterprises Corp. as of and for the years ended December 31, 2025 and 2024.

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

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

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

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

Auditors' responsibilities for the audit of the consolidated financial statements

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

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

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

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

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

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

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

Tien, Chung-Yu

Independent Accountants

Wu, Chien-Chih

PricewaterhouseCoopers, Taiwan
Republic of China
March 5, 2026

The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying consolidated financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

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

Assets	Notes	December 31, 2025		December 31, 2024		
		AMOUNT	%	AMOUNT	%	
Current assets						
1100	Cash and cash equivalents	6(1)	\$ 103,180,043	14	\$ 100,442,408	14
1110	Financial assets at fair value through profit or loss - current	6(2)	10,954,472	1	12,798,677	2
1136	Financial assets at amortized cost - current	6(3)	20,415,025	3	21,290,662	3
1140	Current contract assets	6(25)	-	-	29,397	-
1150	Notes receivable, net	6(4), 8 and 12	1,665,832	-	1,724,141	-
1160	Notes receivable - related parties	7	436	-	399	-
1170	Accounts receivable, net	6(4) and 12	19,211,872	3	19,973,534	3
1180	Accounts receivable - related parties	7	695,280	-	715,528	-
1200	Other receivables	6(5) and 12	7,396,243	1	9,317,823	1
1220	Current income tax assets	6(32)	490,943	-	236,640	-
130X	Inventories	6(6)	62,285,424	8	61,256,450	9
1410	Prepayments		6,181,053	1	5,969,123	1
1470	Other current assets	6(1) and 8	4,697,417	1	4,508,924	1
11XX	Total current assets		<u>237,174,040</u>	<u>32</u>	<u>238,263,706</u>	<u>34</u>
Non-current assets						
1510	Financial assets at fair value through profit or loss - non-current	6(2) and 7	6,952,564	1	7,441,462	1
1517	Financial assets at fair value through other comprehensive income - non-current	6(7) and 8	5,308,738	1	4,299,033	1
1535	Financial assets at amortized cost - non-current	6(3)	29,419,512	4	25,071,418	4
1550	Investments accounted for under equity method	6(8), 7 and 8	33,800,238	5	30,244,918	4
1600	Property, plant and equipment	6(9)(14), 7 and 8	203,600,719	28	185,374,042	26
1755	Right-of-use assets	6(10) and 7	135,590,040	18	131,265,449	18
1760	Investment property, net	6(12)(14) and 8	18,263,006	2	18,811,898	3
1780	Intangible assets	6(13)(14) and 7	44,428,153	6	45,783,574	6
1840	Deferred income tax assets	6(32)	8,630,823	1	8,055,058	1
1915	Prepayments for equipment	7	1,459,501	-	2,782,581	-
1920	Guarantee deposits paid	8	5,629,384	1	5,611,279	1
1990	Other non-current assets	6(1)(9)(20), 7 and 8	7,184,552	1	6,946,728	1
15XX	Total non-current assets		<u>500,267,230</u>	<u>68</u>	<u>471,687,440</u>	<u>66</u>
1XXX	Total assets		<u>\$ 737,441,270</u>	<u>100</u>	<u>\$ 709,951,146</u>	<u>100</u>

(Continued)

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

Liabilities and Equity		Notes	December 31, 2025		December 31, 2024	
			AMOUNT	%	AMOUNT	%
Current liabilities						
2100	Short-term borrowings	6(15) and 8	\$ 37,477,274	5	\$ 31,620,607	4
2110	Short-term notes and bills payable	6(16) and 8	29,358,792	4	6,918,797	1
2120	Financial liabilities at fair value through profit or loss - current	6(2)	-	-	1,225	-
2130	Contract liabilities - current	6(25)	31,536,262	4	28,078,316	4
2150	Notes payable		1,126,417	-	1,106,444	-
2160	Notes payable - related parties	7	30,595	-	30,007	-
2170	Accounts payable		57,162,594	8	63,546,963	9
2180	Accounts payable - related parties	7	976,488	-	996,413	-
2200	Other payables	6(17)	74,196,581	10	70,632,409	10
2230	Current income tax liabilities	6(32)	5,283,496	1	5,526,746	1
2280	Lease liabilities - current	7	19,130,611	3	18,702,450	3
2310	Advance receipts		793,669	-	770,996	-
2320	Long-term liabilities, current portion	6(18)(19) and 8	11,367,634	2	10,293,747	1
2399	Other current liabilities		2,787,218	-	4,573,607	1
21XX	Total current liabilities		<u>271,227,631</u>	<u>37</u>	<u>242,798,727</u>	<u>34</u>
Non-current liabilities						
2527	Contract liabilities - non-current	6(25)	718,673	-	768,987	-
2530	Corporate bonds payable	6(18)	54,500,000	7	55,250,000	8
2540	Long-term borrowings	6(19) and 8	44,335,952	6	53,334,731	8
2570	Deferred income tax liabilities	6(32)	29,420,071	4	29,145,707	4
2580	Lease liabilities - non-current	7	111,381,618	15	105,112,713	15
2640	Net defined benefit liabilities - non-current	6(20)	3,084,976	-	3,388,002	-
2645	Guarantee deposits received		8,721,221	1	8,072,769	1
2670	Other non-current liabilities		3,375,977	1	2,560,916	-
25XX	Total non-current liabilities		<u>255,538,488</u>	<u>34</u>	<u>257,633,825</u>	<u>36</u>
2XXX	Total liabilities		<u>526,766,119</u>	<u>71</u>	<u>500,432,552</u>	<u>70</u>
Equity attributable to owners of parent						
Share capital						
3110	Common stock	6(21)	56,820,154	8	56,820,154	8
Capital reserves						
3200	Capital surplus	6(22)(34)	2,635,231	-	2,804,549	-
Retained earnings						
3310	Legal reserve	6(7)(23)	34,336,140	5	32,135,603	5
3320	Special reserve		4,000,936	1	5,894,436	1
3350	Unappropriated retained earnings		41,045,331	6	38,005,136	5
Other equity interest						
3400	Other equity interest	6(24)	(3,055,582)	(1)	(459,527)	-
31XX	Equity attributable to owners of the parent		<u>135,782,210</u>	<u>19</u>	<u>135,200,351</u>	<u>19</u>
36XX	Non-controlling interest	4(3) and 6(34)	74,892,941	10	74,318,243	11
3XXX	Total equity		<u>210,675,151</u>	<u>29</u>	<u>209,518,594</u>	<u>30</u>
Significant contingent liabilities and unrecognised contract commitments						
3X2X	Total liabilities and equity		<u>\$ 737,441,270</u>	<u>100</u>	<u>\$ 709,951,146</u>	<u>100</u>

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	Notes	Year ended December 31				
		2025		2024		
		AMOUNT	%	AMOUNT	%	
4000	Operating revenue	6(11)(12)(25) and 7	\$ 672,863,578	100	\$ 657,636,534	100
5000	Operating costs	6(6)(10)(13)(20)(3) 0)(31) and 7	(450,283,343)	(67)	(442,507,068)	(67)
5900	Net operating margin		222,580,235	33	215,129,466	33
	Operating expenses	6(10)(12)(13)(20)(30)(31), 7 and 12				
6100	Selling expenses		(157,011,770)	(23)	(151,728,340)	(23)
6200	General and administrative expenses		(29,474,619)	(5)	(28,395,266)	(5)
6300	Research and development expenses		(1,215,157)	-	(1,156,686)	-
6450	Expected credit losses		(7,330)	-	(22,401)	-
6000	Total operating expenses		(187,708,876)	(28)	(181,302,693)	(28)
6900	Operating profit		34,871,359	5	33,826,773	5
	Non-operating income and expenses					
7100	Interest income	6(3)(7)(26) and 7	4,386,947	1	4,881,355	1
7010	Other income	6(7)(11)(12)(27)	5,987,803	1	5,632,646	1
7020	Other gains and losses	6(2)(7)(10)(14)(28) and 12	(1,623,528)	-	(1,181,216)	-
7050	Finance costs	6(9)(10)(29)	(4,890,370)	(1)	(4,275,576)	(1)
7060	Share of profit of associates and joint ventures accounted for using equity method	6(8)	2,763,518	-	3,343,190	-
7000	Total non-operating income and expenses		6,624,370	1	8,400,399	1
7900	Profit before income tax		41,495,729	6	42,227,172	6
7950	Income tax expense	6(32)	(10,278,198)	(2)	(9,894,897)	(1)
8200	Net income		\$ 31,217,531	4	\$ 32,332,275	5

(Continued)

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

Items	Notes	Year ended December 31				
		2025		2024		
		AMOUNT	%	AMOUNT	%	
Other comprehensive income (loss)						
Components of other comprehensive income (loss) that will not be reclassified to profit or loss						
8311	Actuarial gains on defined benefit plans	6(20)	\$ 821,756	-	\$ 1,571,104	-
8316	Unrealized (loss) gain on valuation of investments in equity instruments measured at fair value through other comprehensive income	6(7)	(177,176)	-	272,335	-
8320	Share of other comprehensive income of associates and joint ventures accounted for under equity method - will not be reclassified to profit or loss		269,235	-	268,672	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(32)	(169,248)	-	(313,641)	-
Components of other comprehensive income (loss) that will be reclassified to profit or loss						
8361	Financial statements translation differences of foreign operations		(2,711,436)	-	6,011,713	1
8367	Unrealized gain on valuation of investments in debt instruments measured at fair value through other comprehensive income, net	6(7)	-	-	85,367	-
8370	Share of other comprehensive income of associates and joint ventures accounted for under equity method - will be reclassified to profit or loss		155,656	-	2,004	-
8399	Income tax relating to components of other comprehensive income that will be reclassified to profit or loss	6(32)	811	-	(202)	-
8300	Total other comprehensive (loss) income for the year		<u>(\$ 1,810,402)</u>	<u>-</u>	<u>\$ 7,897,352</u>	<u>1</u>
8500	Total comprehensive income for the year		<u>\$ 29,407,129</u>	<u>4</u>	<u>\$ 40,229,627</u>	<u>6</u>
Profit attributable to:						
8610	Owners of the parent		\$ 19,627,594	2	\$ 20,673,286	3
8620	Non-controlling interest		11,589,937	2	11,658,989	2
	Net income		<u>\$ 31,217,531</u>	<u>4</u>	<u>\$ 32,332,275</u>	<u>5</u>
Comprehensive income attributable to:						
8710	Owners of the parent		\$ 17,797,223	2	\$ 27,334,850	4
8720	Non-controlling interest		11,609,906	2	12,894,777	2
	Total comprehensive income		<u>\$ 29,407,129</u>	<u>4</u>	<u>\$ 40,229,627</u>	<u>6</u>
Earnings per share (in dollars)						
9750	Basic	6(33)	<u>\$ 3.45</u>		<u>\$ 3.64</u>	
9850	Diluted		<u>\$ 3.44</u>		<u>\$ 3.62</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 year ended December 31, 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
	-	-	-	-	20,673,286	-	-	20,673,286	11,658,989	32,332,275
6(24)	-	-	-	-	1,053,395	5,182,633	425,536	6,661,564	1,235,788	7,897,352
	-	-	-	-	21,726,681	5,182,633	425,536	27,334,850	12,894,777	40,229,627
Distribution of 2023 earnings :										
	-	-	1,862,404	-	(1,862,404)	-	-	-	-	-
6(23)	-	-	-	1,591,241	(1,591,241)	-	-	-	-	-
6(23)	-	-	-	-	(17,046,046)	-	-	(17,046,046)	-	(17,046,046)
6(22)	-	13,016	-	-	-	-	-	13,016	-	13,016
6(22)(34)	-	6,787	-	-	-	-	-	6,787	(141,828)	(135,041)
6(22)	-	(4,909)	-	-	-	-	-	(4,909)	-	(4,909)
6(22)	-	8,921	-	-	-	-	-	8,921	-	8,921
6(23)	-	-	-	(580)	580	-	-	-	-	-
6(7)	-	-	-	-	278,110	-	(278,110)	-	-	-
6(35)(36)	-	-	-	-	-	-	-	-	659,549	659,549
	-	-	-	-	-	-	-	-	(9,420,851)	(9,420,851)
	\$ 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
For the year ended December 31, 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
	-	-	-	-	19,627,594	-	-	19,627,594	11,589,937	31,217,531
6(24)	-	-	-	-	603,969	(2,579,404)	145,064	(1,830,371)	19,969	(1,810,402)
	-	-	-	-	20,231,563	(2,579,404)	145,064	17,797,223	11,609,906	29,407,129
Distribution of 2024 earnings :										
	-	-	2,200,537	-	(2,200,537)	-	-	-	-	-
6(23)	-	-	-	(1,892,645)	1,892,645	-	-	-	-	-
6(23)	-	-	-	-	(17,046,046)	-	-	(17,046,046)	-	(17,046,046)
6(22)	-	3,827	-	-	-	-	-	3,827	-	3,827
6(22)	-	24,698	-	-	2,877	-	(2,877)	24,698	-	24,698
6(22)(34)	-	(206,063)	-	-	-	-	-	(206,063)	(548,344)	(754,407)
6(22)	-	(745)	-	-	-	-	-	(745)	-	(745)
6(22)	-	8,965	-	-	-	-	-	8,965	-	8,965
6(23)	-	-	-	(855)	855	-	-	-	-	-
6(7)	-	-	-	-	158,838	-	(158,838)	-	-	-
	-	-	-	-	-	-	-	-	(10,486,864)	(10,486,864)
	\$ 56,820,154	\$ 2,635,231	\$ 34,336,140	\$ 4,000,936	\$ 41,045,331	(\$ 3,935,554)	\$ 879,972	\$ 135,782,210	\$ 74,892,941	\$ 210,675,151

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)

	Notes	For the year ended December 31,	
		2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		\$ 41,495,729	\$ 42,227,172
Adjustments			
Adjustments to reconcile profit (loss)			
Gain on financial assets and liabilities at fair value through profit and loss	6(2)(28)	(716,767)	(669,437)
Expected credit losses	12	7,330	22,401
Loss on disposal of financial assets at fair value through other comprehensive income - debt instrument	6(7)(28)	-	88,970
Provision (reversal of allowance) for inventory market price decline	6(6)	156,009	(77,634)
Share of profit of associates and joint ventures accounted for under equity method	6(8)	(2,763,518)	(3,343,190)
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)	22,638,780	21,671,185
Loss on disposal of property, plant and equipment	6(28)	126,319	63,066
Depreciation on right-of-use assets	6(10)	19,878,588	19,594,506
Gain from lease modification	6(10)(28)	(151,325)	(138,244)
Depreciation on investment property	6(12)	320,713	370,070
Gain on disposal of investment property	6(28)	(3,742)	(2,235)
Loss on disposal of intangible assets	6(28)	542	212
Amortization	6(13)(30)	1,569,478	1,490,380
Impairment loss on non-financial assets	6(14)(28)	568,771	254,515
Interest income	6(26)	(4,386,947)	(4,881,355)
Dividend income	6(27)	(380,520)	(279,962)
Finance costs	6(29)	4,890,370	4,275,576
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss		2,735,245	(2,635,037)
Contract assets - current		29,397	(29,397)
Notes receivable		61,560	(328,042)
Notes receivable - related parties		(37)	(4)
Accounts receivable		753,611	(1,307,064)
Accounts receivable - related parties		20,248	112,207
Other receivables		586,120	(530,503)
Inventories		(1,041,522)	(2,939,786)
Prepayments		(211,930)	291,584
Other current assets		197,409	(496,911)
Changes in operating liabilities			
Contract liabilities - current		1,928,264	6,007,496
Notes payable		19,973	(975,291)
Notes payable - related parties		588	(30,872)
Accounts payable		(6,384,369)	3,795,349
Accounts payable - related parties		(19,925)	4,097
Other payables		2,932,356	5,965,437
Advance receipts		22,673	288,722
Other current liabilities		(256,707)	(24,979)
Contract liabilities - non-current		(50,314)	91,465
Net defined benefit liabilities - non-current		(146,472)	(464,291)
Cash inflow generated from operations		84,425,978	87,042,492
Interest received		4,729,442	4,004,210
Dividends received	6(35)	2,361,443	2,237,724
Interest paid		(4,887,507)	(4,226,704)
Income tax paid		(11,245,589)	(10,616,683)
Net cash flows from operating activities		<u>75,383,767</u>	<u>78,441,039</u>

(Continued)

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

(Expressed in thousands of New Taiwan dollars)

	Notes	For the year ended December 31,	
		2025	2024
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at amortized cost - current		(\$ 26,296,154)	(\$ 17,935,449)
Repayment of principal at maturity from financial assets at amortized cost - current		38,412,951	27,772,740
Decrease (increase) in other receivables - related parties		18,042	(6,902)
Increase in other current assets		(260,630)	(446,479)
Acquisition of financial assets at fair value through other comprehensive income - non-current		(2,038,295)	(70,430)
Proceeds from disposal of financial assets at fair value through other comprehensive income - non-current	6(7)	832,515	1,355,210
Acquisition of financial assets at amortized cost - non-current		(16,017,152)	(13,014,115)
Acquisition of investments accounted for under equity method	6(8)	(2,467,765)	(469,376)
Refund of overpayment in business combination		988,529	-
Net cash flows from business combination	6(36)	-	813,589
Cash paid for acquisition of property, plant and equipment	6(35)	(28,875,795)	(28,819,670)
Interest paid for acquisition of property, plant and equipment	6(35)	(155,322)	(43,211)
Net cash flows from disposal of property, plant and equipment	6(35)	340,160	559,739
Proceeds from disposal of right-of-use assets		-	9,454
Cash paid for acquisition of investment property	6(35)	(285,109)	(555,035)
Proceeds from disposal of investment property		11,060	18,894
Increase in intangible assets	6(13)	(872,863)	(556,955)
Proceeds from disposal of intangible assets		7	-
Cash paid for prepayment for equipment	6(35)	(4,399,514)	(4,160,962)
Interest paid for prepayment for equipment	6(35)	(18,976)	(10,797)
Increase in guarantee deposits paid		(18,105)	(216,495)
Increase in prepayment for property and plant	6(9)	(4,294,473)	(5,100,000)
Decrease (increase) in other non-current assets		399,792	(170,181)
Net cash flows from disposal of subsidiary	6(35)	-	88,804
Net cash flows used in investing activities		(44,997,097)	(40,957,627)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase (decrease) in short-term borrowings	6(37)	5,856,667	(3,016,166)
Increase (decrease) in short-term notes and bills payable	6(37)	22,439,995	(4,374,387)
Increase in corporate bonds payable	6(18)(37)	9,200,000	8,950,000
Decrease in corporate bonds payable	6(37)	(9,825,000)	(8,025,000)
Increase in long-term borrowings	6(37)	172,726,386	170,680,873
Decrease in long-term borrowings	6(37)	(180,765,724)	(159,459,375)
Payments of lease liabilities	6(37)	(18,386,012)	(19,737,634)
Increase in guarantee deposit received	6(37)	648,452	652,408
(Decrease) increase in other non-current liabilities		(125,554)	1,114,847
Payments of unpaid cash dividends from previous year transferred to capital reserve	6(22)	(745)	(4,909)
Payment of cash dividends	6(23)	(17,046,046)	(17,046,046)
Cash paid for transaction with non-controlling interests	6(34)	(754,407)	(135,041)
Change in non-controlling interests		(10,486,864)	(9,420,851)
Net cash flows used in financing activities		(26,518,852)	(39,821,281)
Effect of foreign exchange rate changes on cash and cash equivalents		(1,130,183)	1,924,431
Net increase (decrease) in cash and cash equivalents		2,737,635	(413,438)
Cash and cash equivalents at beginning of year	6(1)	100,442,408	100,855,846
Cash and cash equivalents at end of year	6(1)	\$ 103,180,043	\$ 100,442,408

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

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 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 March 5, 2026.

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 applied in the preparation of these consolidated financial statements are set out below. These policies have been consistently applied to all the periods presented, unless otherwise stated.

(1) Compliance statement

The consolidated financial statements of the Group have been prepared in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers", International Financial Reporting Standards, International Accounting Standards, IFRIC® Interpretations, and SIC® Interpretations that came into effect as endorsed by the FSC (collectively referred herein as the "IFRSs").

(2) Basis of preparation

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

(a) Financial assets and financial liabilities (including derivative instruments) at fair value through

profit or loss.

(b) Financial assets at fair value through other comprehensive income.

(c) Defined benefit 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 IFRSs requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Group's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in Note 5, 'Critical accounting judgements, estimates and key sources of assumption uncertainty'.

(3) Basis of consolidation

A. Basis for preparation of consolidated financial statements:

(a) All subsidiaries are included in the Group's consolidated financial statements. Subsidiaries are all entities (including structured entities) controlled by the Group. The Group controls an entity when the Group is exposed, or has rights, to variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. Consolidation of subsidiaries begins from the date the Group obtains control of the subsidiaries and ceases when the Group loses control of the subsidiaries.

(b) Inter-company transactions, balances and unrealized gains or losses on transactions between companies within the Group are eliminated. Accounting policies of subsidiaries have been adjusted where necessary to ensure consistency with the policies adopted by the Group.

(c) Profit or loss and each component of other comprehensive income are attributed to the owners of the parent and to the non-controlling interests. Total comprehensive income is attributed to the owners of the parent and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

(d) Changes in a parent's ownership interest in a subsidiary that do not result in the parent losing control of the subsidiary (transactions with non-controlling interests) are accounted for as equity transactions, i.e. transactions with owners in their capacity as owners. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognized directly in equity.

(e) When the Group loses control of a subsidiary, the Group measures any investment retained in the former subsidiary at its fair value. That fair value is regarded as the fair value on initial recognition of a financial asset or the cost on initial recognition of the associate or joint venture. Any difference between fair value and carrying amount is recognized in profit or loss. All amounts previously recognized in other comprehensive income in relation to the subsidiary are reclassified to profit or loss, on the same basis as would be required if the related assets or liabilities were disposed of. That is, when the Group loses control of a subsidiary, all gains or losses previously recognized in other comprehensive income in relation to the subsidiary should be reclassified from equity to profit or loss, if such gains or losses would be reclassified to profit or loss when the related assets or liabilities are disposed of.

B. Subsidiaries included in the consolidated financial statements:

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group		Note
			December 31, 2025	December 31, 2024	
Uni-President Enterprises Corp.	Cayman President Holdings Ltd.	Professional investment	100.00	100.00	—
Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.	Professional investment	100.00	100.00	—
Uni-President Enterprises Corp.	Kai Nan Investment Co., Ltd.	Professional investment	100.00	100.00	—
Uni-President Enterprises Corp.	President Global Corp.	Instant noodle and juice can importation	100.00	100.00	—
Uni-President Enterprises Corp.	Tone Sang Construction Corp.	Construction of buildings	100.00	100.00	—
Uni-President Enterprises Corp.	Uni-President Glass Industrial Co., Ltd.	Manufacturing and sales of glass products, etc.	100.00	100.00	—
Uni-President Enterprises Corp.	Uni-President Vender Corp.	Sales of soft drinks and food	100.00	100.00	—
Uni-President Enterprises Corp.	Presco Netmarketing Inc.	Information services	100.00	100.00	—
Uni-President Enterprises Corp.	Uni-President Dream Parks Corp.	Wholesale and retailing of food, advertising, and tourism consultation, etc.	100.00	100.00	—
Uni-President Enterprises Corp.	President Baseball Team Corp.	Management of professional baseball	100.00	100.00	—
Uni-President Enterprises Corp.	Uni-President Express Corp.	Distribution services, etc.	100.00	100.00	—

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group		Note
			December 31, 2025	December 31, 2024	
Uni-President Enterprises Corp.	Tung Lo Development Co., Ltd	Entertainment business	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Uni-president Organics Corp.	Sales of rice, vegetable, tea and drinks, etc.	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	President Fair Development Corp.	Operation of shopping mall, department store, international trade, etc.	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Tung Ho Development Corp.	Entertainment business	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Nanlien International Corp.	Import and export trading, etc.	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	President Natural Industrial Corp.	Sales of health food	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Presicarre Corp.	Rtail chain	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	President International Development Corp.	Industry investment	76.70	76.70	(Note 1)
Uni-President Enterprises Corp.	Uni-President Development Corp.	Construction, development and operation of an MRT station	70.00	70.00	(Note 1)
Uni-President Enterprises Corp.	Tait Marketing & Distribution Co., Ltd.	Channel retailing and distribution centers, etc.	65.40	65.40	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group		Note
			December 31, 2025	December 31, 2024	
Uni-President Enterprises Corp.	President Nissin Corp.	Processing, manufacturing and sales of vegetable oil	56.00	56.00	(Note 1)
Uni-President Enterprises Corp.	President Tokyo Corp.	Car rental	51.00	51.00	(Note 1)
Uni-President Enterprises Corp.	Tung-Ren Pharmaceutical Corp.	Distribution of pharmaceuticals	51.00	51.00	—
Uni-President Enterprises Corp.	President Packaging Corp.	Package and container sales	50.58	50.58	(Note 1)
Uni-President Enterprises Corp.	President Kikkoman Inc.	Manufacturing and sales of soy sauce	50.00	50.00	(Note 1) (Note 2)
Uni-President Enterprises Corp.	Ton Yi Industrial Corp.	Manufacturing of tins	47.22	47.22	(Note 1) (Note 2)
Uni-President Enterprises Corp.	ScinoPharm Taiwan Ltd.	Research, manufacturing and sales of materials for medicine	46.54	46.54	(Note 1) (Note 2)
Uni-President Enterprises Corp.	President Chain Store Corp.	Operation of chain convenience stores	45.80	45.80	(Note 1) (Note 2)
Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd. and its subsidiaries	Professional investment, etc.	100.00	100.00	—
Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd. and its subsidiaries	Professional investment, etc.	100.00	100.00	—

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group		Note
			December 31, 2025	December 31, 2024	
Cayman President Holdings Ltd.	PT. Uni President Indonesia	Sales of drinks and cosmetics, etc.	100.00	100.00	(Note 1)
Cayman President Holdings Ltd.	Uni-President Assets Holdings Ltd.	Professional investment, etc.	100.00	100.00	—
Cayman President Holdings Ltd.	Yahoo! Taiwan Holdings Limited	Operation in online store, etc.	80.00	80.00	(Note 5)
Cayman President Holdings Ltd.	Uni-President Enterprises China Holdings Ltd. and its subsidiaries	Investment in food industry, etc.	72.93	72.94	(Note 1)
Cayman President Holdings Ltd.	Changjiagang President Nisshin Food Co., Ltd.	Manufacturing and sales of fats, feeds and flour	70.00	70.00	—
Cayman President Holdings Ltd.	President Kikkoman Zhenji Foods Co., Ltd.	Manufacturing and sales of soy sauce	50.00	50.00	(Note 2)
Kai Yu Investment Co., Ltd.	Kai Yu (BVI) Investment Co., Ltd. and its subsidiaries	Investment in manufacturing business, etc.	100.00	100.00	—
Kai Yu Investment Co., Ltd.	Tung Ang Enterprises Corp.	Sales of drinks, etc.	100.00	100.00	—
Kai Yu Investment Co., Ltd.	Tung Guan Enterprises Co., Ltd.	Sales of livestock products	100.00	100.00	—
Kai Nan Investment Co., Ltd.	Kai Ya Food Co., Ltd.	Manufacturing of food	100.00	100.00	—
President Global Corp.	Ameripecc Inc.	Manufacturing of food	100.00	100.00	—

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group		Note
			December 31, 2025	December 31, 2024	
Presco Netmarketing Inc.	Payuni Co., Ltd	Third-Party Payment	100.00	100.00	—
Uni-President Dream Parks Corp.	Uni-Oao Travel Services Corp.	Tourist agency business	100.00	100.00	—
President Fair Development Corp.	President Century Corp.	Development of specific professional area	100.00	100.00	—
Nanlien International Corp.	Cayman Nanlien Holding Ltd. and its subsidiaries	Professional investment, etc.	100.00	100.00	—
Nanlien International Corp.	Tun Hsiang Enterprises Corp., etc.	Trading, etc.	—	—	(Note 1) (Note 2) (Note 4) (Note 6)
Presicarre Corp.	Uni-Prosperity Insurance Broker Co., Ltd.	Insurance	100.00	100.00	—
Presicarre Corp.	Uni-Prosperity Condominium Management and Maintenance Co., Ltd.	Apartment management	100.00	100.00	—
Presicarre Corp.	Uni-President Wellbeing Life Corp.	Retail chain	100.00	100.00	—
Presicarre Corp.	Charng Yang Development Co., Ltd.	Real estate leasing	50.00	50.00	(Note 2)
President International Development Corp.	President (BVI) International Investment Holdings Ltd. and its subsidiaries	Investment in manufacturing business, etc.	100.00	100.00	—

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group		Note
			December 31, 2025	December 31, 2024	
President International Development Corp.	Ton Yu Investment Corp.	Professional investments	100.00	100.00	—
President International Development Corp.	President Life Sciences Co., Ltd.	Manufacture of chemical materials and instruments, etc.	100.00	100.00	—
President International Development Corp.	President Property Corp.	Sales and lease of real estate property	100.00	100.00	—
Tait Marketing & Distribution Co., Ltd.	Tait Distribution Service Co., Ltd.	Manufacture of various drinks	100.00	100.00	—
Tait Marketing & Distribution Co., Ltd.	Tait Marketing & Distribution (Shanghai) Co., Ltd.	Sales of food and soft drinks	100.00	100.00	—
President Tokyo Corp.	President Tokyo Auto Leasing Corp.	Car rental	100.00	100.00	—
President Packaging Corp.	President Packing Holdings Ltd. and its subsidiaries	General investments, etc.	100.00	100.00	—
ScinoPharm Taiwan Ltd.	SPT International, Ltd. and its subsidiaries	General investments, etc.	100.00	100.00	—
ScinoPharm Taiwan Ltd.	ScinoPharm Singapore Pte. Ltd.	General investments	100.00	100.00	—
Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd. and its subsidiaries	Professional investments, etc.	100.00	100.00	—

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group		Note
			December 31, 2025	December 31, 2024	
Ton-Yi Industrial Corp.	Tovecan Corp. Ltd.	Manufacturing of cans	51.00	51.00	—
President Chain Store Corp.	President Chain Store (BVI) Holdings, Ltd. and its subsidiaries	Professional investments, etc.	100.00	100.00	(Note 3)
President Chain Store Corp.	President Drugstore Business Corp.	Sales of cosmetics and medicine	100.00	100.00	—
President Chain Store Corp.	Ren-Hui Investment Corp. and its subsidiaries	Professional investments, etc.	100.00	100.00	—
President Chain Store Corp.	Capital Marketing Consultant Corp. and its subsidiaries	Enterprise management consultancy, etc.	100.00	100.00	—
President Chain Store Corp.	Wisdom Distribution Services Corp.	Delivery of magazines, etc.	100.00	100.00	—
President Chain Store Corp.	Uni-President Cold Chain Corp. and its subsidiaries	Low temperature distribution center, etc.	100.00	100.00	(Note 1)
President Chain Store Corp.	Uni-President Oven Bakery Corp.	Bread retailing, etc.	100.00	100.00	—
President Chain Store Corp.	Uni-President Department Store Corp.	Operation of department stores	100.00	100.00	(Note 1)
President Chain Store Corp.	President Chain Store Corporation Insurance Brokers Co., Ltd.	Personal and property insurance	100.00	100.00	—
President Chain Store Corp.	Cold Stone Creamery Taiwan Ltd.	Operation of restaurant	100.00	100.00	—

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group		Note
			December 31, 2025	December 31, 2024	
President Chain Store Corp.	President Lanyang Art Corp.	Arts and culture	100.00	100.00	—
President Chain Store Corp.	President Being Corp.	Operation of gymnasium, spa	100.00	100.00	—
President Chain Store Corp.	21 Century Co., Ltd.	Operation of fastfood chain restaurant	100.00	100.00	—
President Chain Store Corp.	President Chain Store Tokyo Marketing Corp.	Trade and management consultancy	100.00	100.00	—
President Chain Store Corp.	PCSC BVI (China) Drugstore Ltd. and its subsidiaries	Professional investments, etc.	100.00	100.00	(Note 1)
President Chain Store Corp.	ICASH Corp.	Operation of electronic tickets and electronic payment	100.00	100.00	—
President Chain Store Corp.	Connection Labs Ltd.	Other software and network related	100.00	100.00	—
President Chain Store Corp.	Uni-Wonder Corp.	Operation of coffee chain restaurant	100.00	100.00	(Note 1)
President Chain Store Corp.	Mech-President Co., Ltd. and its subsidiaries	Operation of gas stations and manufacture of elevators, etc.	99.76	99.76	(Note 1)
President Chain Store Corp.	President Transnet Corp.	Distribution business	90.00	90.00	(Note 1)
President Chain Store Corp.	Uni-President Superior Commissary Corp.	Manufacture of fresh foods	90.00	90.00	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group		Note
			December 31, 2025	December 31, 2024	
President Chain Store Corp.	Qware Systems & Services Corp.	Information services	86.76	86.76	(Note 1)
President Chain Store Corp.	President Information Corp. and its subsidiaries	Information services	86.00	86.00	(Note 1)
President Chain Store Corp.	President Pharmaceutical Corp. and its subsidiaries	Wholesale of medicines and medical appliances	73.74	73.74	(Note 1)
President Chain Store Corp.	President Collect Service Co., Ltd.	Collection agent for government institutions	70.00	70.00	(Note 1)
President Chain Store Corp.	Retail Support International Corp. and its subsidiaries	Distribution centers, etc.	65.00	65.00	(Note 1)
President Chain Store Corp.	Duskin Serve Taiwan Co., Ltd.	Sales of cleaning instruments	51.00	51.00	(Note 1)
President Chain Store Corp.	Books. Com. Co., Ltd.	Network bookstore, etc.	50.03	50.03	(Note 1)

(Note 1) Jointly owned by the Group.

(Note 2) After a comprehensive evaluation, the Group has the power to govern the financial and operating policies of the investee companies, hence, they are included in the consolidated financial statements.

(Note 3) 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 4) 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 5) 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 6) The percentage owned by the Group as of December 31, 2025 and 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 December 31, 2025 and 2024, the non-controlling interest of the Group amounted to \$74,892,941 and \$74,318,243, respectively. The information on non-controlling interest and respective subsidiaries is as follows:

Name of subsidiary	Principal location of business	Non-controlling interest			
		December 31, 2025		December 31, 2024	
		Amount	Ownership (%)	Amount	Ownership (%)
President Chain Store Corp.	Taiwan	\$28,686,197	54.20%	\$28,195,197	54.20%
Uni-President Enterprises China Holdings Ltd.	China	16,559,357	27.07%	16,285,321	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>December 31, 2025</u>	<u>December 31, 2024</u>
Current assets	\$ 94,547,458	\$ 92,767,824
Non-current assets	198,083,170	177,014,453
Current liabilities	(120,598,789)	(107,771,441)
Non-current liabilities	(119,105,276)	(109,990,178)
Total net assets	<u>\$ 52,926,563</u>	<u>\$ 52,020,658</u>
 <u>Statements of comprehensive income</u>	 <u>For the years ended December 31,</u>	
	<u>2025</u>	<u>2024</u>
Revenue	<u>\$ 350,734,591</u>	<u>\$ 337,932,397</u>
Profit before income tax	\$ 16,945,041	\$ 17,361,587
Income tax expense	(3,610,759)	(3,620,148)
Net income	13,334,282	13,741,439
Other comprehensive (loss) income, net of tax	(1,259,005)	2,360,556
Total comprehensive income	<u>\$ 12,075,277</u>	<u>\$ 16,101,995</u>
Comprehensive income attributable to non-controlling interest	<u>\$ 2,003,501</u>	<u>\$ 2,322,080</u>
Dividends paid to non-controlling interest	<u>\$ 5,071,277</u>	<u>\$ 5,071,277</u>

<u>Statements of cash flows</u>	For the years ended December 31,	
	2025	2024
Net cash provided by operating activities	\$ 36,509,726	\$ 36,760,898
Net cash used in investing activities	(21,838,846)	(12,838,481)
Net cash used in financing activities	(14,355,820)	(23,331,552)
Effect of exchange rate changes on cash and cash equivalents	(1,400,638)	1,747,265
(Decrease) increase in cash and cash equivalents	(1,085,578)	2,338,130
Cash and cash equivalents at beginning of year	51,267,712	48,929,582
Cash and cash equivalents at end of year	<u>\$ 50,182,134</u>	<u>\$ 51,267,712</u>

(b) Uni-President Enterprises China Holdings Ltd.

<u>Balance sheets</u>	Uni-President Enterprises China Holdings Ltd. (Consolidated)	
	December 31, 2025	December 31, 2024
Current assets	\$ 41,993,286	\$ 40,912,057
Non-current assets	68,149,731	64,082,583
Current liabilities	(45,256,585)	(41,325,708)
Non-current liabilities	(3,714,076)	(3,486,667)
Total net assets	<u>\$ 61,172,356</u>	<u>\$ 60,182,265</u>

<u>Statements of comprehensive income</u>	For the years ended December 31,	
	2025	2024
Revenue	<u>\$ 137,405,408</u>	<u>\$ 135,328,886</u>
Profit before income tax	\$ 11,918,744	\$ 11,081,755
Income tax expense	(3,035,900)	(2,831,615)
Net income	8,882,844	8,250,140
Other comprehensive income, net of tax	3,184	4,792
Total comprehensive income	<u>\$ 8,886,028</u>	<u>\$ 8,254,932</u>

<u>Statements of cash flows</u>	For the years ended December 31,	
	2025	2024
Net cash provided by operating activities	\$ 14,229,839	\$ 19,512,016
Net cash used in investing activities	(10,476,179)	(8,913,553)
Net cash used in financing activities	(4,510,037)	(12,035,291)
Effect of exchange rate changes on cash and cash equivalents	(26,552)	146,174
Decrease in cash and cash equivalents	(782,929)	(1,290,654)
Cash and cash equivalents at beginning of year	2,739,894	4,030,548
Cash and cash equivalents at end of year	<u>\$ 1,956,965</u>	<u>\$ 2,739,894</u>

(4) Foreign currency translation

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

A. Foreign currency transactions and balances

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

B. Translation of foreign operations

- (a) The operating results and financial position of all the group entities, associates and joint arrangements that have a functional currency different from the presentation currency are translated into the presentation currency as follows:
 - i. Assets and liabilities for each balance sheet presented are translated at the closing exchange rate at the date of that balance sheet;
 - ii. Income and expenses for each statement of comprehensive income are translated at average exchange rates of that period; and
 - iii. All resulting exchange differences are recognized in other comprehensive income.
- (b) When a foreign operation as an associate or joint arrangement is partially disposed of or sold, exchange differences that were recorded in other comprehensive income are proportionately reclassified to profit or loss as part of the gain or loss on sale. In addition, if the Group retains partial interest in the former foreign associate or joint arrangement after losing significant influence over the former foreign associate, or losing joint control of the former jointly controlled entity, such transactions should be accounted for as disposal of all interest in these foreign operations.
- (c) When the foreign operation partially disposed of or sold is a subsidiary, cumulative exchange differences that were recorded in other comprehensive income are proportionately transferred

to the non-controlling interest in this foreign operation. In addition, if the Group retains partial interest in the former foreign subsidiary after losing control of the former foreign subsidiary, such transactions should be accounted for as disposal of all interest in the foreign operation.

(5) Classification of current and non-current items

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

(6) Cash equivalents

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

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

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

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

- A. Financial assets at fair value through other comprehensive income comprise equity securities which are not held for trading, and for which the Group has made an irrevocable election at initial

recognition to recognize changes in fair value in other comprehensive income and debt instruments which meet all of the following criteria:

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

(9) Financial assets at amortized cost

- A. Financial assets at amortized cost are those that meet all of the following criteria:
- (a) The objective of the Group's business model is achieved by collecting contractual cash flows.
 - (b) The assets' contractual cash flows represent solely payments of principal and interest.
- B. On a regular way purchase or sale basis, financial assets at amortized cost are recognized and derecognized using trade date accounting.
- C. At initial recognition, the Group measures the financial assets at fair value plus transaction costs. Interest income from these financial assets is included in finance income using the effective interest method. A gain or loss is recognized in profit or loss when the asset is derecognized or impaired.
- D. The Group's time deposits, structured deposits and negotiable certificates of deposits which do not fall under cash equivalents are those with a short maturity period and are measured at initial investment amount as the effect of discounting is immaterial. The Group's demand deposits and time deposits pledged to others are consistent with the definition of financial assets at amortized cost, and expressed in "Other current assets" and "Other non-current assets".

(10) Accounts and notes receivable

- A. Accounts and notes receivable entitle the Group a legal right to receive consideration in exchange for transferred goods or rendered services.
- B. The short-term accounts and notes receivable without bearing interest are subsequently measured at initial invoice amount as the effect of discounting is immaterial.

(11) Impairment of financial assets

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

(12) Derecognition of financial assets

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

- A. The contractual rights to receive the cash flows from the financial asset expire.
- B. The contractual rights to receive cash flows of the financial asset have been transferred and the Group has transferred substantially all risks and rewards of ownership of the financial asset.
- C. The contractual rights to receive cash flows of the financial asset have been transferred and the Group has not retained control of the financial asset.

(13) Leasing arrangements (lessor)

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

(14) Inventories

A. The Company

Cost is determined using the weighted-average method. The cost of finished goods and work in process comprises raw materials, direct labor, other direct costs and related production overheads (allocated based on normal operating capacity). It excludes borrowing costs. Inventories are stated at the lower of cost and net realizable value. The item by item approach is used in applying the lower of cost and net realizable value. Net realizable value is the estimated selling price in the ordinary course of business, less the estimated cost of completion and the estimated costs necessary to make the sale. When the cost of inventories exceeds the net realizable value, the amount of any write-down of inventories is recognized as cost of sales during the period; and the amount of any reversal of inventory write-down is recognized as a reduction in cost of sales during the period.

B. Subsidiaries

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

(15) Non-current assets held for sale (or disposal groups)

Non-current assets (or disposal groups) are classified as assets held for sale when their carrying amount is to be recovered principally through a sale transaction rather than through continuing use, and a sale is considered highly probable. They are stated at the lower of carrying amount and fair value less costs to sell.

(16) Investments accounted for under equity method - associates

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

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

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

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

(18) Property, plant and equipment

- A. Property, plant and equipment are initially recorded at cost. Borrowing costs incurred during the construction period are capitalized.
- B. Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognized. All other repairs and maintenance are charged to profit or loss during the financial period in which they are incurred.
- C. Except for land, other property, plant and equipment apply cost model and are depreciated using the straight-line method to allocate their cost over their estimated useful lives. If each component of property, plant and equipment is significant, it is depreciated separately.
- D. The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each financial year-end. If expectations for the assets' residual values and useful lives differ from previous estimates or the patterns of consumption of the assets' future economic benefits embodied in the assets have changed significantly, any change is accounted for as a change in estimate under IAS 8, 'Accounting Policies, Changes in Accounting Estimates and Errors', from the date of the change. The estimated useful lives of property, plant and equipment are as follows:

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

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

- A. Leases are recognized as a right-of-use asset and a corresponding lease liability at the date at

which the leased asset is available for use by the Group. For short-term leases or leases of low-value assets, lease payments are recognized as an expense on a straight-line basis over the lease term.

- B. Lease liabilities include the net present value of the remaining lease payments at the commencement date, discounted using the incremental borrowing interest rate or the interest rate implicit in the lease.

Lease payments are comprised of the following:

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

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

- C. At the commencement date, the right-of-use asset is stated at cost comprising the following:

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

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

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

(20) Investment property

An investment property is stated initially at its cost and measured subsequently using the cost model. Except for land, investment property is depreciated on a straight-line basis over its estimated useful life of 2 to 55 years.

(21) Intangible assets

A. Right of operation

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

B. Trademarks

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

C. Computer software

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

D. Goodwill

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

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

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

(22) Impairment of non-financial assets

A. The Group assesses at each balance sheet date the recoverable amounts of those assets where there is an indication that they are impaired. An impairment loss is recognized for the amount by which the asset’s carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset’s fair value less costs to sell or value in use. Except for goodwill, when the circumstances or reasons for recognizing impairment loss for an asset in prior years no longer exist or diminish, the impairment loss is reversed. The increased carrying amount due to reversal should not be more than what the depreciated or amortized historical cost would have been if the impairment had not been recognized.

B. The recoverable amounts of goodwill are evaluated periodically. An impairment loss is recognized for the amount by which the asset’s carrying amount exceeds its recoverable amount. Impairment loss of goodwill previously recognized in profit or loss shall not be reversed in the following years.

C. For the purpose of impairment testing, goodwill acquired in a business combination is allocated to each of the cash-generating units, or groups of cash-generating units, that is/are expected to benefit from the synergies of the business combination. Each unit or group of units to which the

goodwill is allocated represents the lowest level within the entity at which the goodwill is monitored for internal management purposes. Goodwill is monitored at the operating segment level.

(23) Borrowings

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

(24) Accounts and notes payable

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

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

- A. Financial liabilities are classified in this category of held for trading if acquired principally for the purpose of repurchasing in the short-term. Derivatives are also categorized as financial liabilities held for trading unless they are designated as hedges or financial liabilities at fair value through profit or loss. Financial liabilities that meet one of the following criteria are designated as at fair value through profit or loss at initial recognition:
 - (a) Hybrid (combined) contracts; or
 - (b) They eliminate or significantly reduce a measurement or recognition inconsistency; or
 - (c) They are managed and their performance is evaluated on a fair value basis, in accordance with a documented risk management policy.
- B. At initial recognition, the Group measures the financial liabilities at fair value. All related transaction costs are recognized in profit or loss. The Group subsequently measures these financial liabilities at fair value with any gain or loss recognized in profit or loss.
- C. If the credit risk results in fair value changes in financial liabilities designated as at fair value through profit or loss, they are recognized in other comprehensive income in the circumstances other than avoiding accounting mismatch or recognizing in profit or loss for loan commitments or financial guarantee contracts.

(26) Bonds payable

Ordinary corporate bonds issued by the Group are initially recognized at fair value less transaction costs. Any difference between the proceeds (net of transaction costs) and the redemption value is presented as an addition to or deduction from bonds payable, which is amortized to profit or loss

over the period of bond circulation using the effective interest method as an adjustment to ‘finance costs’.

(27) Derecognition of financial liabilities

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

(28) Offsetting financial instruments

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

(29) Non-hedging and embedded derivatives

A. Non-hedging derivatives are initially recognized at fair value on the date a derivative contract is entered into and recorded as financial assets or financial liabilities at fair value through profit or loss. They are subsequently remeasured at fair value and the gains or losses are recognized in profit or loss.

B. Under the financial assets, the hybrid contracts embedded with derivatives are initially recognized as financial assets at fair value through profit or loss, financial assets at fair value through other comprehensive income and financial assets at amortized cost based on the contract terms.

C. Under the non-financial assets, whether the hybrid contracts embedded with derivatives are accounted for separately at initial recognition is based on whether the economic characteristics and risks of an embedded derivative are closely related in the host contract. When they are closely related, the entire hybrid instrument is accounted for by its nature in accordance with the applicable standard. When they are not closely related, the derivative is accounted for differently from the host contract as derivative while the host contract is accounted for by its nature in accordance with the applicable standard. Alternatively, the entire hybrid instrument is designated as financial liabilities at fair value through profit or loss upon initial recognition.

(30) Provisions

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

B. Under the Climate Change Response Act and its regulations in the ROC, carbon fees levied are not applicable under IFRIC 21, ‘Levies’ but are recognized and measured in accordance with IAS 37, ‘Provisions, Contingent Liabilities and Contingent Assets’. If the estimated annual emissions are probable to exceed the threshold for levying, liabilities in relation to emission fees are estimated and accrued based on the proportion of emissions already incurred to the estimated

annual emissions in the interim financial statements.

(31) Employee benefits

A. Short-term employee benefits

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

B. Pensions

(a) Defined contribution plans

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

(b) Defined benefit plans

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

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

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

D. Termination benefits

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

date shall be discounted to their present value.

(32) Income tax

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

(33) Share capital

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

(34) Dividends

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

(35) Revenue recognition

A. Sales of goods

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

B. Sale of goods – retail

- (a) The Group operates various chain of retail stores. Revenue from the sale of goods is recognized when the Group sells a product to the customer.
- (b) Payment of the transaction price is due immediately when the customer purchases the products. It is the Group's policy to sell its products to the end customer with a right of return. Therefore, a refund liability and a right to the returned goods (listed as "other current assets") are recognized for the products expected to be returned. Accumulated experience is used to

estimate such returns using the expected value method. Because the number of products returned has been steady for years, it is highly probable that a significant reversal in the cumulative revenue recognized will not occur. The validity of this assumption and the estimated amount of returns are reassessed at each reporting date.

- (c) The Group operates a loyalty programme where retail customers accumulate points for purchases made which entitle them to discount on future purchases. The points provide a material right to customers that they would not receive without entering into a contract. Therefore, the promise to provide points to the customer is a separate performance obligation. The transaction price is allocated to the product and the points on a relative stand-alone selling price basis. The stand-alone selling price per point is estimated on the basis of the discount granted when the points are redeemed and on the basis of the likelihood of redemption, based on past experience. The stand-alone selling price of the product sold is estimated on the basis of the retail price. A contract liability is recognized for the transaction price which is allocated to the points and revenue is recognized when the points are redeemed or expire.

C. Rendering of services

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

D. Incremental costs of obtaining a contract

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

(36) Service concession arrangements

- A. The Group contracted with the government (grantor) a service concession arrangement whereby the Group shall provide construction of the government's infrastructure assets for public services and operate those assets during the term of the arrangement. When the term of the operating period expires, the underlying infrastructure assets will be transferred to the government without

consideration. The Group allocates the fair value of the consideration received or receivable in respect of the service concession arrangement between construction services and operating services provided based on their relative fair values, and recognizes such allocated amounts as revenues in accordance with IFRS 15, 'Revenue from contracts with customers'.

- B. Costs incurred on provision of construction services or upgrading services under a service concession arrangement are accounted for in accordance with IFRS 15, 'Revenue from contracts with customers'.
- C. The consideration received or receivable from the grantor in respect of the service concession arrangement is recognized at its fair value. Such considerations are recognized as a financial asset or an intangible asset based on how the considerations from the grantor to the operator are made as specified in the arrangement. The Group recognizes a financial asset to the extent that it has an unconditional contractual right to receive cash or another financial asset from or at the direction of the grantor for the construction services, and recognizes an intangible asset to the extent that it receives a right (a license) to charge users of the public service.

(37) Government grants

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

(38) Business combinations

- A. The Group uses the acquisition method to account for business combinations. The consideration transferred for an acquisition is measured as the fair value of the assets transferred, liabilities incurred or assumed and equity instruments issued at the acquisition date, plus the fair value of any assets and liabilities resulting from a contingent consideration arrangement. All acquisition-related costs are expensed as incurred. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair values at the acquisition date. For each business combination, the Group measures at the acquisition date components of non-controlling interests in the acquiree that are present ownership interests and entitle their holders to the proportionate share of the entity's net assets in the event of liquidation at either fair value or the present ownership instruments' proportionate share in the recognized amounts of the acquiree's identifiable net assets. All other non-controlling interests should be measured at the acquisition-date fair value.
- B. The excess of the consideration transferred, the amount of any non-controlling interest in the acquiree and the fair value of any previous equity interest in the acquiree over the fair value of the identifiable assets acquired and the liabilities assumed is recorded as goodwill at the acquisition date. If the total of consideration transferred, non-controlling interest in the acquiree recognized and the fair value of previously held equity interest in the acquiree is less than the fair value of the identifiable assets acquired and the liabilities assumed, the difference is recognized directly in profit or loss on the acquisition date.

(39) Operating segments

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

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

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

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Cash:		
Cash on hand	\$ 1,778,829	\$ 2,045,205
Checking deposits and demand deposits	<u>27,934,418</u>	<u>30,236,548</u>
	<u>29,713,247</u>	<u>32,281,753</u>
Cash equivalents:		
Time deposits	66,081,361	62,052,774
Short-term financial instruments	<u>7,385,435</u>	<u>6,107,881</u>
	<u>73,466,796</u>	<u>68,160,655</u>
	<u>\$ 103,180,043</u>	<u>\$ 100,442,408</u>

- A. The Group associates with a variety of financial institutions all with high credit quality to disperse credit risk, so it expects that the probability of counterparty default is remote.
- B. Details of the Group's cash and cash equivalents pledged to others as collateral (listed as "Other current assets" and "Other non-current assets") as of December 31, 2025 and 2024, are described in Note 8, 'PLEGGED ASSETS'.

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

<u>Assets</u>	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Current items:		
Financial assets mandatorily measured at fair value through profit or loss		
Structured notes	\$ 5,397,235	\$ 7,410,995
Beneficiary certificates	3,368,354	3,776,949
Unlisted and unemerging stocks	678,065	707,298
Listed and emerging stocks	728,637	611,619
Forward foreign exchange contracts	<u>34,508</u>	<u>23,176</u>
	10,206,799	12,530,037
Valuation adjustment	<u>747,673</u>	<u>268,640</u>
	<u>\$ 10,954,472</u>	<u>\$ 12,798,677</u>
Non-current items:		
Financial assets mandatorily measured at fair value through profit or loss		
Beneficiary certificates	\$ 4,876,541	\$ 5,427,609
Convertible bonds	705,289	-
Unlisted and unemerging stocks	<u>1,093,610</u>	<u>1,256,383</u>
	6,675,440	6,683,992
Valuation adjustment	<u>277,124</u>	<u>757,470</u>
	<u>\$ 6,952,564</u>	<u>\$ 7,441,462</u>
<u>Liabilities</u>	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Current items:		
Financial liabilities mandatorily measured at fair value through profit or loss		
Forward foreign exchange contracts	<u>\$ -</u>	<u>\$ 1,225</u>
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 \$716,767 and \$669,437 (listed as “Other gains and losses”) for the years ended December 31, 2025 and 2024, respectively.		
C. The Group entered into contracts relating to derivative financial assets and liabilities which were not accounted for under hedge accounting. The information is listed below:		

	December 31, 2025		
	Contract Amount (in thousands)		Contract Period
Current items:			
Forward foreign exchange buying contract	USD	18,540	7. 2025~3. 2026
Forward foreign exchange selling contract	USD	8,950	11. 2025~3. 2026
Non-current items:			
Convertible bonds	JPY	3,300,000	8. 2025~8. 2028
	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

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

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

(3) Financial assets at amortized cost

Items	December 31, 2025	December 31, 2024
Current items:		
Time deposits with a maturity of over three months	\$ 19,415,637	\$ 15,380,303
Negotiable certificates of deposits	–	2,698,904
Financial bonds	–	2,954,999
Bonds with repurchase agreement	999,388	256,456
	<u>\$ 20,415,025</u>	<u>\$ 21,290,662</u>
Non-current items:		
Time deposits with a maturity of over one year	\$ 27,400,315	\$ 23,483,154
Financial bonds	2,019,197	1,588,264
	<u>\$ 29,419,512</u>	<u>\$ 25,071,418</u>

A. The Group recognized interest income in profit or loss on financial assets at amortized cost amounting to \$1,479,597 and \$1,650,159 for the years ended December 31, 2025 and 2024, respectively.

B. As of December 31, 2025 and 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 December 31, 2025 and 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>December 31, 2025</u>	<u>December 31, 2024</u>
Notes receivable	\$ 1,681,702	\$ 1,743,262
Less: Allowance for uncollectible accounts	(15,870)	(19,121)
	<u>\$ 1,665,832</u>	<u>\$ 1,724,141</u>
Accounts receivable	\$ 19,577,157	\$ 20,345,048
Less: Allowance for uncollectible accounts	(365,285)	(371,514)
	<u>\$ 19,211,872</u>	<u>\$ 19,973,534</u>

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

	<u>December 31, 2025</u>		<u>December 31, 2024</u>	
	<u>Notes receivable</u>	<u>Accounts receivable</u>	<u>Notes receivable</u>	<u>Accounts receivable</u>
Within 30 days	\$ 833,847	\$14,132,958	\$ 644,827	\$14,234,949
31 to 60 days	260,177	3,445,036	370,235	3,954,707
61 to 90 days	235,862	1,453,646	306,517	1,437,890
91 to 180 days	323,956	295,354	385,714	429,479
Over 181 days	27,860	250,163	35,969	288,023
	<u>\$1,681,702</u>	<u>\$19,577,157</u>	<u>\$1,743,262</u>	<u>\$20,345,048</u>

B. As of December 31, 2025 and 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 December 31, 2025 and 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 December 31, 2025 and 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>December 31, 2025</u>	<u>December 31, 2024</u>
Other receivables	\$ 4,926,725	\$ 6,501,374
Interest receivable	2,477,821	2,820,316
Dividends receivable	26,072	37,233
Receivable from disposal of property, plant and equipment	<u>2,109</u>	<u>–</u>
	7,432,727	9,358,923
Less: Allowance for uncollectible accounts	(36,484)	(41,100)
	<u>\$ 7,396,243</u>	<u>\$ 9,317,823</u>

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

(6) Inventories

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Merchandise	\$ 35,284,889	\$ 33,683,263
Raw materials	9,858,287	8,980,374
Raw materials in transit	1,640,680	1,911,590
Supplies	2,322,614	2,230,472
Work in process	2,587,667	3,157,731
Finished goods	11,063,618	11,148,521
By-products	73	172
Land held for construction	533,684	1,001,064
Buildings and land held for sale	3,696	3,696
Transportation equipment held for sale	<u>48,580</u>	<u>41,802</u>
	63,343,788	62,158,685
Less: Allowance for price decline of inventories	(1,058,364)	(902,235)
	<u>\$ 62,285,424</u>	<u>\$ 61,256,450</u>

The cost of inventories recognized as expense for the year:

	<u>For the years ended December 31,</u>	
	<u>2025</u>	<u>2024</u>
Cost of goods sold	\$ 439,727,715	\$ 432,945,478
Provision (reversal of allowance) for inventory market price decline (Note)	156,009	(77,634)
Loss on discarding of inventory	2,468,582	2,269,134
Loss on physical inventory	472,422	443,161
Loss on production stoppages	1,392,143	1,456,699
Income from sale of scraps	(412,386)	(424,403)
Other operating costs	<u>6,478,858</u>	<u>5,894,633</u>
	<u>\$ 450,283,343</u>	<u>\$ 442,507,068</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	December 31, 2025	December 31, 2024
Equity instruments		
Listed stocks and emerging stocks	\$ 4,553,009	\$ 3,153,511
Unlisted and unemerging stocks	<u>1,158,921</u>	<u>1,166,076</u>
	5,711,930	4,319,587
Valuation adjustment	(<u>403,192</u>)	(<u>20,554</u>)
	<u>\$ 5,308,738</u>	<u>\$ 4,299,033</u>

- A. The Group has elected to classify investments that are considered to be strategic investments and have steady dividend income as financial assets at fair value through other comprehensive income. The fair value of such investments was approximately its book value as of December 31, 2025 and 2024.
- B. The Group disposed financial assets at fair value through other comprehensive income – equity instrument in the amount of \$832,515 and \$593,040 for the years ended December 31, 2025 and 2024, respectively. This resulted in cumulative gain on disposal amounting to \$199,212 and \$350,793, which was reclassified from other equity to retained earnings for the years ended December 31, 2025 and 2024, respectively, and the Company reclassified other equity of \$158,838 and \$278,110 to retained earnings based on shareholdings of the Company for the years ended December 31, 2025 and 2024, respectively.
- C. The Group disposed financial assets at fair value through other comprehensive income – debt instrument in the amount of \$ – and \$762,170 for the years ended December 31, 2025 and 2024, respectively. This resulted in cumulative loss on disposal amounting to \$ – and \$88,970, which was reclassified from other comprehensive income to income (listed as “Other gains and losses”) for the years ended December 31, 2025 and 2024, respectively.
- D. Amounts recognized in profit or loss and other comprehensive income in relation to the financial assets at fair value through other comprehensive income are listed below:

	For the years ended December 31,	
	2025	2024
<u>Equity instruments at fair value through other comprehensive income</u>		
Fair value change recognized in other comprehensive (loss) income	(<u>\$ 177,176</u>)	<u>\$ 272,335</u>
Dividend income recognized in profit or loss	<u>\$ 231,167</u>	<u>\$ 183,915</u>
<u>Debt instruments at fair value through other comprehensive income</u>		
Fair value change recognized in other comprehensive income	<u>\$ –</u>	<u>\$ 85,367</u>
Interest income recognized in profit or loss	<u>\$ –</u>	<u>\$ 101,517</u>

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

(8) Investments accounted for under equity method

Company name	December 31, 2025	December 31, 2024
Associates:		
President Securities Corp. (Note 2)	\$ 13,466,644	\$ 12,087,281
TTET Union Corp. (Note 2)	3,709,280	3,603,331
Kuang Chuan Dairy Co., Ltd. (Note 2)	3,364,100	3,128,616
Prince Housing and Development Corp. (Note 1)(Note 2)	3,311,616	3,306,419
Yantai North Andre Juice Co., Ltd. (Note 1)	2,273,223	2,182,275
PChome Online Inc. (Note 2)(Note 3)	2,229,221	–
Weilih Food Industrial Co., Ltd. (Note 2)	1,410,083	1,425,989
Grand Bills Finance Corp. (Note 1)	1,389,532	1,246,522
Queen's Holdings (BVI) Ltd. (Note 2)	653,772	668,282
Others (individually less than 2%) (Note 1)(Note 2)	687,272	715,592
	32,494,743	28,364,307
Joint ventures:		
Suzhou Huasui Venture Capital Partnership Enterprise (Limited Partnership) (Note 4)	91,630	654,093
Wuhan Zijiang President Enterprise Co., Ltd.	639,641	649,203
Others (individually less than 2%)	574,224	577,315
	1,305,495	1,880,611
	\$ 33,800,238	\$ 30,244,918

(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 December 31, 2025 and 2024, the carrying amount of the Group’s individually immaterial associates amounted to \$32,494,743 and \$28,364,307, respectively. The Group’s share of the operating results is summarized below:

	<u>For the years ended December 31,</u>	
	<u>2025</u>	<u>2024</u>
Profit from continuing operations	\$ 3, 221, 233	\$ 3, 247, 764
Other comprehensive income, net of tax	<u>425, 343</u>	<u>270, 043</u>
Total comprehensive income	<u>\$ 3, 646, 576</u>	<u>\$ 3, 517, 807</u>

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

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
President Securities Corp.	\$ 13, 056, 377	\$ 12, 883, 110
TTET Union Corp.	11, 129, 380	11, 321, 930
Prince Housing and Development Corp.	1, 779, 042	2, 226, 518
PChome Online Inc.	1, 968, 042	-
Synergy ScienTech Corp.	<u>896, 805</u>	<u>951, 340</u>
	<u>\$ 28, 829, 646</u>	<u>\$ 27, 382, 898</u>

B. Joint venture:

As of December 31, 2025 and 2024, the carrying amount of the Group's individually immaterial joint ventures amounted to \$1,305,495 and \$1,880,611, respectively. The Group's share of the operating results is summarized below:

	For the years ended December 31,	
	2025	2024
(Loss) profit from continuing operations	(\$ 457,715)	\$ 95,426
Other comprehensive (loss) income, net of tax	(452)	633
Total comprehensive (loss) income	(\$ 458,167)	\$ 96,059

C. For the years ended December 31, 2025 and 2024, the share of profit of associates and joint ventures accounted for under equity method was \$2,763,518 and \$3,343,190, respectively.

D. For the years ended December 31, 2025 and 2024, cash dividends from investments accounted for under equity method amounted to \$1,969,762 and \$1,994,995, respectively.

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

(9) Property, plant, and equipment

			<u>Machinery and utilities equipment</u>				<u>Other equipment</u>		<u>Construction in progress</u>	<u>Total</u>
	<u>Land</u>	<u>Buildings</u>	<u>Owner-occupied</u>	<u>Lease</u>	<u>Transportation equipment</u>	<u>Leasehold improvements</u>	<u>Owner-occupied</u>	<u>Lease</u>		
<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 year ended December 31, 2025</u>										
At January 1	\$ 47,993,869	\$ 54,590,841	\$ 24,499,467	\$ 58,000	\$ 2,579,223	\$ 12,142,508	\$ 26,361,279	\$ 5,364,572	\$ 11,784,283	\$ 185,374,042
Additions	248,746	1,129,473	1,701,601	-	545,959	4,169,259	10,873,492	1,718,054	9,006,626	29,393,210
Depreciation charge	-	(3,509,052)	(5,772,816)	(15,458)	(657,627)	(2,863,157)	(8,617,746)	(1,202,924)	-	(22,638,780)
Disposals—Cost	(11,256)	(120,211)	(2,749,733)	-	(427,936)	(1,051,030)	(3,548,250)	(5,297)	-	(7,913,713)
— Accumulated depreciation	-	93,438	2,619,675	-	413,977	928,150	3,379,710	4,821	-	7,439,771
— Accumulated impairment	-	-	3,209	-	-	-	2,145	-	-	5,354
Reversal of (provision for) impairment loss	-	(67)	1,854	-	-	(694)	-	-	-	1,093
Reclassification (Note)	6,036,559	7,445,536	5,314,205	-	678,447	529,899	2,105,915	495,291	(10,039,618)	12,566,234
Net currency exchange differences	(7,156)	(114,370)	(115,671)	(509)	(8,762)	(70,108)	(253,779)	-	(56,137)	(626,492)
At December 31	<u>\$ 54,260,762</u>	<u>\$ 59,515,588</u>	<u>\$ 25,501,791</u>	<u>\$ 42,033</u>	<u>\$ 3,123,281</u>	<u>\$ 13,784,827</u>	<u>\$ 30,302,766</u>	<u>\$ 6,374,517</u>	<u>\$ 10,695,154</u>	<u>\$ 203,600,719</u>
<u>December 31, 2025</u>										
Cost	\$ 54,266,365	\$ 112,270,491	\$ 142,550,672	\$ 934,199	\$ 10,060,449	\$ 33,656,977	\$ 94,445,877	\$ 9,846,277	\$ 10,695,154	\$ 468,726,461
Accumulated depreciation	-	(52,564,352)	(116,965,009)	(874,175)	(6,937,142)	(19,871,456)	(64,098,189)	(3,471,760)	-	(264,782,083)
Accumulated impairment	(5,603)	(190,551)	(83,872)	(17,991)	(26)	(694)	(44,922)	-	-	(343,659)
	<u>\$ 54,260,762</u>	<u>\$ 59,515,588</u>	<u>\$ 25,501,791</u>	<u>\$ 42,033</u>	<u>\$ 3,123,281</u>	<u>\$ 13,784,827</u>	<u>\$ 30,302,766</u>	<u>\$ 6,374,517</u>	<u>\$ 10,695,154</u>	<u>\$ 203,600,719</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 equipment	Leasehold improvements	Other equipment		Construction in progress	Total
	Land	Buildings	Owner-occupied	Lease			Owner-occupied	Lease		
<u>January 1, 2024</u>										
Cost	\$ 27,808,751	\$ 96,239,128	\$ 113,047,037	\$ 898,255	\$ 8,900,657	\$ 52,638,461	\$ 77,667,607	\$ 8,407,823	\$ 7,332,114	\$ 392,939,833
Accumulated depreciation	-	(44,236,251)	(90,574,701)	(808,622)	(6,424,085)	(38,415,962)	(54,210,414)	(3,273,182)	-	(237,943,217)
Accumulated impairment	(3,932)	(134,432)	(84,731)	(17,298)	(22)	-	(42,198)	-	-	(282,613)
	<u>\$ 27,804,819</u>	<u>\$ 51,868,445</u>	<u>\$ 22,387,605</u>	<u>\$ 72,335</u>	<u>\$ 2,476,550</u>	<u>\$ 14,222,499</u>	<u>\$ 23,414,995</u>	<u>\$ 5,134,641</u>	<u>\$ 7,332,114</u>	<u>\$ 154,714,003</u>
<u>For the year ended December 31, 2024</u>										
At January 1	\$ 27,804,819	\$ 51,868,445	\$ 22,387,605	\$ 72,335	\$ 2,476,550	\$ 14,222,499	\$ 23,414,995	\$ 5,134,641	\$ 7,332,114	\$ 154,714,003
Additions	3,518,978	1,118,976	1,566,163	-	169,281	4,436,698	9,768,816	1,854,306	7,370,080	29,803,298
Depreciation charge	-	(3,344,230)	(5,225,060)	(17,012)	(653,386)	(3,627,305)	(7,634,959)	(1,169,233)	-	(21,671,185)
Disposals—Cost	-	(182,895)	(1,788,880)	-	(519,106)	(1,504,830)	(3,253,804)	(3,652)	(1,241)	(7,254,408)
— Accumulated depreciation	-	124,597	1,706,347	-	496,649	1,315,964	2,984,731	1,762	-	6,630,050
— Accumulated impairment	-	-	122	-	-	-	1,431	-	-	1,553
Provision for impairment loss	-	(63,500)	(1,289)	-	(6)	-	(6,897)	-	-	(71,692)
Reclassification (Note)	15,885,485	4,106,659	5,281,420	-	564,427	(2,702,070)	929,161	(453,260)	(2,941,975)	20,669,847
Effect of combination entity changes	781,808	101,474	18,349	-	41,102	(28,903)	(79,728)	-	-	834,102
Net currency exchange differences	2,779	861,315	554,690	2,677	3,712	30,455	237,533	8	25,305	1,718,474
At December 31	<u>\$ 47,993,869</u>	<u>\$ 54,590,841</u>	<u>\$ 24,499,467</u>	<u>\$ 58,000</u>	<u>\$ 2,579,223</u>	<u>\$ 12,142,508</u>	<u>\$ 26,361,279</u>	<u>\$ 5,364,572</u>	<u>\$ 11,784,283</u>	<u>\$ 185,374,042</u>
<u>December 31, 2024</u>										
Cost	\$ 47,999,472	\$ 103,720,459	\$ 140,616,766	\$ 932,914	\$ 9,286,049	\$ 30,204,369	\$ 85,718,074	\$ 8,655,566	\$ 11,784,283	\$ 438,917,952
Accumulated depreciation	-	(48,928,901)	(116,028,012)	(856,948)	(6,706,798)	(18,061,861)	(59,308,887)	(3,290,994)	-	(253,182,401)
Accumulated impairment	(5,603)	(200,717)	(89,287)	(17,966)	(28)	-	(47,908)	-	-	(361,509)
	<u>\$ 47,993,869</u>	<u>\$ 54,590,841</u>	<u>\$ 24,499,467</u>	<u>\$ 58,000</u>	<u>\$ 2,579,223</u>	<u>\$ 12,142,508</u>	<u>\$ 26,361,279</u>	<u>\$ 5,364,572</u>	<u>\$ 11,784,283</u>	<u>\$ 185,374,042</u>

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

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

	For the years ended December 31,	
	2025	2024
Amount capitalized	\$ 174,298	\$ 54,008
Interest rate range	1.30%~2.77%	1.22%~3.80%

- B. Impairment of property, plant and equipment is described in Note 6(14), ‘Impairment on non-financial assets’.
- C. For more information about the Group’s property, plant and equipment pledged to others as of December 31, 2025 and 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 had 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 60 years. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. The lease agreements do not impose covenants, but leased assets may not be used as security for borrowing purposes.
- B. The carrying amount of right-of-use assets and the depreciation charge are as follows:

	Carrying amount	
	December 31, 2025	December 31, 2024
Land	\$ 24,572,475	\$ 23,028,111
Buildings	109,986,279	107,346,005
Other equipment	1,031,286	891,333
	\$ 135,590,040	\$ 131,265,449
	For the years ended December 31,	
	2025	2024
	Depreciation charge	Depreciation charge
Land	\$ 1,839,440	\$ 1,632,988
Buildings	17,775,174	17,695,668
Other equipment	263,974	265,850
	\$ 19,878,588	\$ 19,594,506

- C. For the years ended December 31, 2025 and 2024, the additions and revaluations to right-of-use assets were \$28,324,237 and 29,943,177, 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 years ended December 31,	
	2025	2024
<u>Items affecting profit or loss</u>		
Interest expense on lease liabilities	\$ 2,105,685	\$ 1,810,735
Expense on short-term lease contracts	1,162,249	1,205,062
Expense on leases of low-value assets	170,722	169,112
Expense on variable lease payments	1,382,223	1,030,215
Gain on sublease of right-of-use assets	(870,202)	(702,698)
Gain from lease modification	(151,325)	(138,244)

E. For the years ended December 31, 2025 and 2024, the Group's total cash outflow for leases was \$23,206,891 and \$23,952,758, 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 December 31, 2025 and 2024, was \$2,079,039 and \$1,912,022, respectively.

(11) Leasing arrangements – lessor

A. The Group leases various assets including machinery and utilities equipment, other equipment, right-of-use assets and investment property. Rental contracts are typically made for periods of 1 and 35 years. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions.

B. Gains arising from operating lease agreements for the years ended December 31, 2025 and 2024 are as follows:

	For the years ended December 31,	
	2025	2024
Rental income (Note)	\$ 4,859,697	\$ 5,044,920
Rental income arising from variable lease payments (Note)	\$ 4,734,863	\$ 4,316,293

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

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

	December 31, 2025	December 31, 2024
Within next 1 year	\$ 4,289,200	\$ 4,239,036
Next 1~2 years	2,378,136	2,365,408
Next 2~3 years	1,431,014	1,511,584
Next 3~4 years	960,636	994,509
Next 4~5 years	776,924	862,489
Over next 5 years	4,114,340	4,994,638
	<u>\$ 13,950,250</u>	<u>\$ 14,967,664</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>
For the year				
<u>ended December 31, 2025</u>				
At January 1	\$13,282,195	\$ 5,429,203	\$ 100,500	\$18,811,898
Additions	150,071	135,038	-	285,109
Depreciation	-	(319,238)	(1,475)	(320,713)
Disposals – Cost	(691)	(20,083)	-	(20,774)
– Accumulated depreciation	-	13,456	-	13,456
Reversal of impairment loss	138	-	-	138
Reclassification (Note)	88,404	(594,057)	327	(505,326)
Lease revaluation	-	-	(353)	(353)
Net currency exchange differences	-	(429)	-	(429)
At December 31	<u>\$13,520,117</u>	<u>\$ 4,643,890</u>	<u>\$ 98,999</u>	<u>\$18,263,006</u>
<u>December 31, 2025</u>				
Cost	\$15,400,072	\$ 9,174,689	\$ 105,098	\$24,679,859
Accumulated depreciation	-	(4,483,192)	(6,099)	(4,489,291)
Accumulated impairment	(1,879,955)	(47,607)	-	(1,927,562)
	<u>\$13,520,117</u>	<u>\$ 4,643,890</u>	<u>\$ 98,999</u>	<u>\$18,263,006</u>

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

	<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 year ended December 31, 2024</u>				
At January 1	\$22,844,909	\$ 8,231,370	\$ 751,084	\$31,827,363
Additions	-	555,035	2,626	557,661
Depreciation	-	(361,678)	(8,392)	(370,070)
Disposals – Cost	(18,909)	(3,995)	-	(22,904)
– Accumulated depreciation	-	2,432	-	2,432
– Accumulated impairment	3,479	334	-	3,813
Reversal of impairment loss	147	-	-	147
Reclassification (Note)	(9,547,431)	(3,014,865)	(644,818)	(13,207,114)
Net currency exchange differences	-	20,570	-	20,570
At December 31	<u>\$13,282,195</u>	<u>\$ 5,429,203</u>	<u>\$ 100,500</u>	<u>\$18,811,898</u>
<u>December 31, 2024</u>				
Cost	\$15,162,288	\$10,395,654	\$ 105,098	\$25,663,040
Accumulated depreciation	-	(4,918,844)	(4,598)	(4,923,442)
Accumulated impairment	(1,880,093)	(47,607)	-	(1,927,700)
	<u>\$13,282,195</u>	<u>\$ 5,429,203</u>	<u>\$ 100,500</u>	<u>\$18,811,898</u>

(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 years ended December 31,</u>	
	<u>2025</u>	<u>2024</u>
Rental income from the lease of the investment property (Note)	<u>\$ 1,817,418</u>	<u>\$ 2,004,329</u>
Direct operating expenses arising from the investment property that generated income during the year	<u>\$ 855,117</u>	<u>\$ 989,504</u>
Direct operating expenses arising from the investment property that did not generate income during the year	<u>\$ 51,794</u>	<u>\$ 53,431</u>

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

- B. The fair value of the investment property held by the Group as of December 31, 2025 and 2024, were \$34,858,887 and \$35,907,436, 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 December 31, 2025 and 2024, refer to Note 8, ‘PLEDGED ASSETS’.

(13) Intangible assets

	<u>Licenses</u>	<u>Trademarks</u>	<u>Software</u>	<u>Goodwill</u>	<u>License agreement and customer lists</u>	<u>Expertise</u>	<u>Others</u>	<u>Total</u>
<u>For the year ended December 31, 2025</u>								
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	-	571	863,148	-	-	-	9,144	872,863
Amortization	(13,223)	(220,700)	(630,860)	-	(440,849)	(100,256)	(163,590)	(1,569,478)
Disposals	-	-	(549)	-	-	-	-	(549)
Reclassification (Note)	-	-	10,972	-	-	-	-	10,972
Impairment loss	-	(2)	-	-	(570,000)	-	-	(570,002)
Net exchange differences	-	(44,802)	(2,034)	(18,771)	-	(28,792)	(4,828)	(99,227)
At December 31	<u>\$ 398,910</u>	<u>\$ 2,667,939</u>	<u>\$ 1,851,552</u>	<u>\$ 29,524,158</u>	<u>\$ 7,877,702</u>	<u>\$ 1,417,597</u>	<u>\$ 690,295</u>	<u>\$ 44,428,153</u>
<u>For the year ended December 31, 2024</u>								
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	-	1,019	554,326	-	-	-	1,610	556,955
Amortization	(13,224)	(217,256)	(612,522)	-	(437,745)	(107,871)	(101,762)	(1,490,380)
Disposals	-	-	(212)	-	-	-	-	(212)
Transferred from prepayments for equipment	-	-	183	-	-	-	-	183
Impairment loss	-	(122)	-	(182,848)	-	-	-	(182,970)
Effect of combination entity changes	-	-	(10,207)	433,901	49,516	-	419,650	892,860
Net exchange differences	-	(166,263)	(333)	(61,472)	-	(110,087)	(20,215)	(358,370)
At December 31	<u>\$ 412,133</u>	<u>\$ 2,932,872</u>	<u>\$ 1,610,875</u>	<u>\$ 29,542,929</u>	<u>\$ 8,888,551</u>	<u>\$ 1,546,645</u>	<u>\$ 849,569</u>	<u>\$ 45,783,574</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 years ended December 31,	
	2025	2024
Operating costs	\$ 78,056	\$ 72,819
Operating expenses	1,491,422	1,417,561
	<u>\$ 1,569,478</u>	<u>\$ 1,490,380</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:

	December 31, 2025	December 31, 2024
Circulation business segments	\$ 26,677,330	\$ 26,679,349
Foods business segments	876,958	893,710
Distribution business segments	21,311	21,311
Other segments	1,948,559	1,948,559
	<u>\$ 29,524,158</u>	<u>\$ 29,542,929</u>

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

E. As of December 31, 2025 and 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 years ended December 31, 2025 and 2024 (listed as "Other gains and losses"). Details of such gain (loss) are as follows:

Items	For the years ended December 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):				
Intangible assets	(\$ 570,002)	\$ -	(\$ 182,970)	\$ -
Property, plant and equipment	1,093	-	(71,692)	-
Investment property	138	-	147	-
	<u>(\$ 568,771)</u>	<u>\$ -</u>	<u>(\$ 254,515)</u>	<u>\$ -</u>

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

Segments	For the years ended December 31,			
	2025		2024	
	Recognized in profit or loss	Recognized in other comprehensive income	Recognized in profit or loss	Recognized in other comprehensive income
Circulation business segments	(\$ 570,000)	\$ -	\$ -	\$ -
Other segments	(694)	-	-	-
Foods business	(282)	-	(253,387)	-
Feeds business	(46)	-	(9)	-
Pharmaceuticals business	2,251	-	(1,119)	-
	<u>(\$ 568,771)</u>	<u>\$ -</u>	<u>(\$ 254,515)</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. In 2025, due to adjustments in business development strategies, the Group recognized an impairment loss of \$570,000 which was calculated based on the value in use of intangible assets-operating license agreements (listed as "Other gains and losses"). There was no such transaction for the year ended December 31, 2024.

There was no such situation for the year ended December 31, 2024.

E. The Group's goodwill is tested annually for impairment. The recoverable amount is the higher of an asset's fair value less costs of disposal or value in use. The fair value is based on the evaluation result after adjusting the equity value of the cash-generating unit according to the market method with reference to various value multipliers and the transaction price of similar targets in the region or according to the cost method after considering various factors such as the use of various assets and liabilities. And, the value-in-use use pre-tax cash flow projections based on financial budgets approved by the management covering a five-year-period. The key assumptions used for value-in-use calculations are as follows:

- (1) Discount rate: Estimated based on weighted average cost of capital. The discount rates ranged from 3.91% to 11.46% and 4.33% to 14.70% for the years ended December 31, 2025 and 2024, respectively.
- (2) Terminal value growth rate: Determined by referencing to the long-term average historical economic growth rate of mature economies, long-term price index growth rates and market competitions. The terminal value growth rates ranged from 0.50% to 3.24% and 1% to 2.83% for the years ended December 31, 2025 and 2024, respectively.

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

Based on the Group's assessment, impairment losses are recognized for the goodwill due to the recoverable amount is less than the carrying amount for the year ended December 31, 2024.

There was no such situation for the year ended December 31, 2025.

(15) Short-term borrowings

	<u>December 31, 2025</u>	<u>December 31, 2024</u>	<u>Collateral</u>
Unsecured bank borrowings	\$ 34,774,380	\$ 28,420,582	None
Secured bank borrowings	<u>2,702,894</u>	<u>3,200,025</u>	(Note)
	<u>\$ 37,477,274</u>	<u>\$ 31,620,607</u>	
Interest rate range	<u>0.55%~6.87%</u>	<u>0.75%~6.90%</u>	

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

For more information about interest expenses recognized by the Group for the years ended December 31, 2025 and 2024, refer to Note 6(29), 'Finance costs'.

(16) Short-term notes and bills payable

	<u>December 31, 2025</u>	<u>December 31, 2024</u>	<u>Collateral</u>
Commercial papers payable	\$ 29,378,000	\$ 6,923,962	(Note)
Less: Unamortized discount	(<u>19,208</u>)	(<u>5,165</u>)	
	<u>\$ 29,358,792</u>	<u>\$ 6,918,797</u>	
Interest rate range	<u>1.61%~2.29%</u>	<u>1.66%~2.24%</u>	

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

A. For more information about interest expenses recognized by the Group for the years ended December 31, 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>December 31, 2025</u>	<u>December 31, 2024</u>
Receipts under custody at convenience stores	\$ 9,342,511	\$ 10,790,674
Accrued salaries and bonuses	13,007,474	13,058,948
Advertising and promotion expenses payable	7,988,920	8,042,603
Equipment and construction payable	5,470,892	4,843,690
Incentive bonus payable to franchisees	3,773,115	1,176,030
Employees' compensation and remuneration for directors and supervisors	3,267,213	3,477,110
Sales receipt on behalf of others	1,557,115	1,408,788
Others	29,789,341	27,834,566
	<u>\$ 74,196,581</u>	<u>\$ 70,632,409</u>

(18) Corporate bonds payable

	<u>December 31, 2025</u>	<u>December 31, 2024</u>	<u>Collateral</u>
Unsecured bonds payable	\$ 64,450,000	\$ 65,075,000	None
Less: Current portion of bonds payable	(9,950,000)	(9,825,000)	
	<u>\$ 54,500,000</u>	<u>\$ 55,250,000</u>	

A. 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.

- B. 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.
- C. 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.
- D. 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.
- E. 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.
- F. 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.

- G. 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.
- H. 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.
- I. 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.
- J. 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.
- K. 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.
- L. 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.
- M. 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.
- N. 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.

- O. 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 years ended December 31, 2025 and 2024, refer to Note 6(29), 'Finance costs'.

(19) Long-term borrowings

	<u>December 31, 2025</u>	<u>December 31, 2024</u>	<u>Collateral</u>
Unsecured bank borrowings	\$ 36,396,254	\$ 48,212,120	None
Secured bank borrowings	564,391	596,666	(Note)
Commercial papers payable	<u>8,800,000</u>	<u>5,000,000</u>	None
	45,760,645	53,808,786	
Less: Current portion of long-term borrowings	(1,417,634)	(468,747)	
Unamortized discount	(7,059)	(5,308)	
	<u>\$ 44,335,952</u>	<u>\$ 53,334,731</u>	
Range of maturity dates	<u>4.2026~7.2034</u>	<u>6.2025~4.2034</u>	
Range of interest rates	<u>1.38%~9.08%</u>	<u>0.50%~6.20%</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 years ended December 31, 2025 and 2024, refer to Note 6(29), 'Finance costs'.
- B. The above commercial papers were issued and secured by bills finance corporations for medium and long-term financing.
- C. As of December 31, 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) The amounts recognized in the balance sheet are as follows:

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Present value of defined benefit obligations	(\$ 18,170,866)	(\$ 18,532,546)
Fair value of plan assets	<u>16,824,845</u>	<u>16,218,297</u>
	<u>(\$ 1,346,021)</u>	<u>(\$ 2,314,249)</u>
Net defined benefit liability	(3,084,976)	(3,388,002)
Net defined benefit asset (Note)	<u>1,738,955</u>	<u>1,073,753</u>
	<u>(\$ 1,346,021)</u>	<u>(\$ 2,314,249)</u>

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

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

	Present value of defined benefit obligations	Fair value of plan assets	Net defined benefit asset/liability
<u>For the year ended December 31, 2025</u>			
Balance at January 1	(\$ 18,532,546)	\$16,218,297	(\$ 2,314,249)
Current service cost	(168,197)	-	(168,197)
Interest (expense) income	(309,834)	261,105	(48,729)
Past service cost	800	-	800
Effect of plan curtailment	369	-	369
Effect of plan liquidation	4,026	(5,377)	(1,351)
	<u>(\$ 19,005,382)</u>	<u>\$16,474,025</u>	<u>(\$ 2,531,357)</u>
Remeasurements:			
Return on plan assets	\$ -	\$ 1,127,523	\$ 1,127,523
Change in demographic assumptions	1,590	-	1,590
Change in financial assumptions	(323,871)	-	(323,871)
Experience adjustments	16,514	-	16,514
	<u>(\$ 305,767)</u>	<u>\$ 1,127,523</u>	<u>\$ 821,756</u>
Pension fund contribution	-	338,997	338,997
Paid pension	1,140,283	(1,115,700)	24,583
Balance at December 31	<u>(\$ 18,170,866)</u>	<u>\$16,824,845</u>	<u>(\$ 1,346,021)</u>
	Present value of defined benefit obligations	Fair value of plan assets	Net defined benefit asset/liability
<u>For the year ended December 31, 2024</u>			
Balance at January 1	(\$ 19,428,244)	\$15,081,990	(\$ 4,346,254)
Current service cost	(175,311)	-	(175,311)
Interest (expense) income	(273,291)	203,872	(69,419)
Past service cost	(922)	-	(922)
Effect of plan curtailment	60,563	(18,839)	41,724
Effect of plan liquidation	32,590	(29,324)	3,266
	<u>(\$ 19,784,615)</u>	<u>\$15,237,699</u>	<u>(\$ 4,546,916)</u>
Remeasurements:			
Return on plan assets	\$ -	\$ 1,339,600	\$ 1,339,600
Change in demographic assumptions	(929)	-	(929)
Change in financial assumptions	431,220	-	431,220
Experience adjustments	(198,787)	-	(198,787)
	<u>\$ 231,504</u>	<u>\$ 1,339,600</u>	<u>\$ 1,571,104</u>
Pension fund contribution	-	520,211	520,211
Paid pension	1,023,955	(967,209)	56,746
Effect of business combinations	(3,390)	87,996	84,606
Balance at December 31	<u>(\$ 18,532,546)</u>	<u>\$16,218,297</u>	<u>(\$ 2,314,249)</u>

- (c) The Bank of Taiwan was commissioned to manage the Fund of the Group’s defined benefit pension plan in accordance with the Fund’s annual investment and utilization plan and the “Regulations for Revenues, Expenditures, Safeguard and Utilization of the Labor Retirement Fund” (Article 6: The scope of utilization for the Fund includes deposit in domestic or foreign financial institutions, investment in domestic or foreign listed, over-the-counter, or private placement equity securities, investment in domestic or foreign real estate securitization products, etc.). With regard to the utilization of the Fund, its minimum earnings in the annual distributions on the final financial statements shall be no less than the earnings attainable from the amounts accrued from two-year time deposits with the interest rates offered by local banks. If the earnings is less than aforementioned rates, government shall make payment for the deficit after being authorized by the Regulator. The Group has no right to participate in managing and operating that fund and hence the Group is unable to disclose the classification of plan assets fair value in accordance with IAS 19 paragraph 142. The composition of fair value of plan assets as of December 31, 2025 and 2024 is given in the Annual Labor Retirement Fund Utilization Report announced by the government.
- (d) The principal actuarial assumptions used were as follows:

	<u>For the years ended December 31,</u>	
	<u>2025</u>	<u>2024</u>
Discount rate	<u>1%~6.31%</u>	<u>1.55%~7.08%</u>
Future salary increases	<u>1%~5.5%</u>	<u>1%~5.5%</u>

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

	<u>Discount rate</u>		<u>Future salary increases</u>	
	<u>Increase</u> <u>0.25%~1%</u>	<u>Decrease</u> <u>0.25%~1%</u>	<u>Increase</u> <u>0.25%~1%</u>	<u>Decrease</u> <u>0.25%~1%</u>
<u>December 31, 2025</u>				
Effect on present value of defined benefit obligation	<u>(\$371,730)</u>	<u>\$ 387,093</u>	<u>\$382,023</u>	<u>(\$ 367,400)</u>
<u>December 31, 2024</u>				
Effect on present value of defined benefit obligation	<u>(\$399,049)</u>	<u>\$ 415,560</u>	<u>\$410,639</u>	<u>(\$ 394,861)</u>

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

(e) Expected contributions to the defined benefit pension plans of the Group for the next year is \$358,959.

(f) As of December 31, 2025, the weighted average duration of the retirement plan is 3~24 years.

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

Within next 1 year	\$	1,019,497
Next 2-5 years		5,000,192
Over next 6 years		26,640,258
	\$	<u>32,659,947</u>

B. Effective July 1, 2005, the Group has established a defined contribution pension plan (the “New Plan”) under the Labour Pension Act, covering all regular employees with R.O.C. nationality. Under the New Plan, the Group contributes monthly an amount based on 6% of the employees’ monthly salaries and wages to the employees’ individual pension accounts at the Bureau of Labour Insurance. The benefits accrued are paid monthly or in lump sum upon termination of employment. The subsidiaries in mainland China are subject to the government sponsored defined contribution plan. Monthly contributions to an independent fund administered by the government in accordance with the pension regulations in the People’s Republic of China are based on a fixed percentage of employees’ monthly salaries and wages. Other than the monthly contributions, the Group has no further obligations. The pension costs under the defined contribution pension plans of the Group for the years ended December 31, 2025 and 2024 were \$4,314,323 and \$4,201,630 respectively.

(21) Share capital

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

	<u>For the years ended December 31,</u>	
	<u>2025</u>	<u>2024</u>
Beginning and ending balance	<u>5,682,015</u>	<u>5,682,015</u>

B. As of December 31, 2025, the Company’s authorized capital was \$60,000,000, and the paid-in capital was \$56,820,154, consisting of 5,682,015 thousand shares of ordinary stock, with a par value of \$10 (in dollars) per share. All proceeds from shares issued have been collected.

(22) Capital reserves

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

B. Movements of the Company's capital reserves for the years ended December 31, 2025 and 2024 are as follows:

	Share premium	Difference between the acquisition or disposal price and carrying amount of subsidiaries	Share of change in net equity of associates and joint ventures accounted for under equity method	Others	Total
At January 1, 2025	\$ 438,468	\$ 1,697,172	\$ 464,942	\$ 203,967	\$ 2,804,549
Adjustment for change in capital reserve of investee companies	-	-	3,433	394	3,827
Adjustment of capital reserve due to change in interests in associates	-	-	24,698	-	24,698
Transactions with non-controlling interests of subsidiaries	-	(206,063)	-	-	(206,063)
Payments of unpaid cash dividends from previous year transferred to capital reserve	-	-	-	(745)	(745)
Non-payment of expired cash dividends from previous year transferred to capital reserve	-	-	-	8,965	8,965
At December 31, 2025	<u>\$ 438,468</u>	<u>\$ 1,491,109</u>	<u>\$ 493,073</u>	<u>\$ 212,581</u>	<u>\$ 2,635,231</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	-	-	12,550	466	13,016
Transactions with non-controlling interests of subsidiaries	-	6,787	-	-	6,787
Payments of unpaid cash dividends from previous year transferred to capital reserve	-	-	-	(4,909)	(4,909)
Non-payment of expired cash dividends from previous year transferred to capital reserve	-	-	-	8,921	8,921
At December 31, 2024	<u>\$ 438,468</u>	<u>\$ 1,697,172</u>	<u>\$ 464,942</u>	<u>\$ 203,967</u>	<u>\$ 2,804,549</u>

C. Pursuant to the letter of the Business No. 10602420200 issued by the Ministry of Economic Affairs in September 2017, the Company transferred dividends of \$8,965 and \$8,921, which were expired and not received by the shareholders, to capital reserve for the years ended December 31, 2025 and 2024, respectively.

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

(23) Retained earnings

- A. Pursuant to the amended R.O.C. Company Law, the current year's after-tax earnings should be used initially to cover any accumulated deficit; thereafter 10% of the remaining earnings should be set aside as legal reserve until the balance of legal reserve is equal to that of paid-in capital. The legal reserve shall be exclusively used to cover accumulated deficit, to issue new stocks or distribute cash to shareholders in proportion to their share ownership. The use of legal reserve for the issuance of stocks or cash dividends to shareholders in proportion to their share ownership is permitted provided that the balance of such reserve exceeds 25% of the Company's paid-in capital.
- B. Since the Company is in a changeable industry environment and the life cycle of the Company is in a stable growth, the appropriation of earnings should consider fund requirements and capital budgets to decide how much earnings will be kept or distributed and how much cash dividends will be distributed. According to the Company's Articles of Incorporation, 10% of the annual net income, after offsetting any loss of prior years and paying all taxes and dues, shall be set aside as legal reserve. And set aside or reverse special reserve in accordance with related laws, the remaining net income and the unappropriated retained earnings from prior years can be distributed in accordance with a resolution passed during a meeting of the Board of Directors and approved at the stockholders' meeting. Of the amount to be distributed by the Company, stockholders' bonuses shall comprise 50% to 100% of the unappropriated retained earnings, and the percentage of cash dividends shall not be less than 30% of dividends distributed.
- C. In accordance with the regulations, the Company shall set aside special reserve from the debit balance on other equity items at the balance sheet date before distributing earnings. When debit balance on other equity items is reversed subsequently, the reversed amount could be included in the distributable earnings. For the years ended December 31, 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 years ended December 31, 2025 and 2024, the aforementioned reversal of special reserve amounted to \$855 and \$580, respectively. As of December 31, 2025, the balance of special reserve that was set aside on initial application of IFRSs was \$3,895,507.
- 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 2024 and 2023 for both periods. On March 5, 2026, the Board of Directors resolved the distribution of dividends from the earnings for the year 2025 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 December 31, 2025, the Company recognized special reserve of \$105,429 in accordance with IAS 28, “Investments in Associates and Joint Ventures”.

(24) Other equity items

	For the year ended December 31, 2025		
	Currency translation difference	Unrealized gains or losses on valuation	Total
At January 1, 2025	(\$ 1, 356, 150)	\$ 896, 623	(\$ 459, 527)
Currency translation differences			
— Group	(2, 586, 289)	—	(2, 586, 289)
— Associates	6, 885	—	6, 885
Valuation adjustment and reclassification			
— Group	—	(357, 217)	(357, 217)
— Associates	—	340, 566	340, 566
At December 31, 2025	(\$ 3, 935, 554)	\$ 879, 972	(\$ 3, 055, 582)
	For the year ended December 31, 2024		
	Currency translation difference	Unrealized gains or losses on valuation	Total
At January 1, 2024	(\$ 6, 538, 783)	\$ 749, 197	(\$ 5, 789, 586)
Currency translation differences			
— Group	5, 137, 688	—	5, 137, 688
— Associates	44, 945	—	44, 945
Valuation adjustment and reclassification			
— Group	—	3, 363	3, 363
— Associates	—	144, 063	144, 063
At December 31, 2024	(\$ 1, 356, 150)	\$ 896, 623	(\$ 459, 527)

(25) Operating revenue

A. Disaggregation of revenue from contracts with customers:

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

	For the year ended December 31, 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	\$ 181,570,186	\$ 210,153,275	\$ 159,750,851
— Over time	<u>869,034</u>	<u>1,319,883</u>	<u>20,840,121</u>
	<u>\$ 182,439,220</u>	<u>\$ 211,473,158</u>	<u>\$ 180,590,972</u>
	<u>Packaging and containers segments</u>	<u>Other segments</u>	<u>Total</u>
Timing of revenue recognition			
— At a point in time	\$ 27,675,893	\$ 69,699,840	\$ 648,850,045
— Over time	<u>—</u>	<u>984,495</u>	<u>24,013,533</u>
	<u>\$ 27,675,893</u>	<u>\$ 70,684,335</u>	<u>\$ 672,863,578</u>
	For the year ended December 31, 2024		
	<u>Foods and feeds segments</u>	<u>Convenience stores segments</u>	<u>Circulation and distribution segments</u>
Timing of revenue recognition			
— At a point in time	\$ 179,996,653	\$ 201,222,579	\$ 158,218,725
— Over time	<u>775,799</u>	<u>1,122,172</u>	<u>19,971,779</u>
	<u>\$ 180,772,452</u>	<u>\$ 202,344,751</u>	<u>\$ 178,190,504</u>
	<u>Packaging and containers segments</u>	<u>Other segments</u>	<u>Total</u>
Timing of revenue recognition			
— At a point in time	\$ 27,476,789	\$ 68,027,420	\$ 634,942,166
— Over time	<u>—</u>	<u>824,618</u>	<u>22,694,368</u>
	<u>\$ 27,476,789</u>	<u>\$ 68,852,038</u>	<u>\$ 657,636,534</u>

B. Contract assets and liabilities:

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

	<u>December 31, 2025</u>	<u>December 31, 2024</u>	<u>January 1, 2024</u>
Contract assets-current	\$ <u> –</u>	\$ <u> 29,397</u>	\$ <u> –</u>
Contract liabilities:			
Advance receipts for sales of products	\$ 16,046,463	\$ 14,753,978	\$ 10,196,933
Advance receipts for gift certificates and gift cards	11,791,517	9,602,964	8,442,856
Customer loyalty programmes	2,355,558	2,507,406	2,383,078
Members' deposits	1,086,542	1,037,589	936,791
Franchise fee	573,092	570,412	497,445
Others	<u>401,763</u>	<u>374,954</u>	<u>283,945</u>
	\$ <u>32,254,935</u>	\$ <u>28,847,303</u>	\$ <u>22,741,048</u>
Contract liabilities -current	\$ 31,536,262	\$ 28,078,316	\$ 22,061,872
Contract liabilities -non-current	<u>718,673</u>	<u>768,987</u>	<u>679,176</u>
	\$ <u>32,254,935</u>	\$ <u>28,847,303</u>	\$ <u>22,741,048</u>

(b) Revenue recognized that was included in the contract liability balance at the beginning of the years ended December 31, 2025 and 2024 were \$23,686,735 and 18,556,868, respectively.

(26) Interest income

	<u>For the years ended December 31,</u>	
	<u>2025</u>	<u>2024</u>
Interest income from bank deposits	\$ 2,890,809	\$ 3,112,539
Interest income from financial assets measured at amortized cost	1,479,597	1,650,159
Interest income from financial assets at fair value through other comprehensive income	–	101,517
Other interest income	<u>16,541</u>	<u>17,140</u>
	\$ <u>4,386,947</u>	\$ <u>4,881,355</u>

(27) Other income

	For the years ended December 31,	
	2025	2024
Rental income	\$ 613,417	\$ 654,952
Dividend income	380,520	279,962
Government grants income	442,528	464,658
Gain recognized in bargain purchase transaction	-	44,619
Other income	4,551,338	4,188,455
	<u>\$ 5,987,803</u>	<u>\$ 5,632,646</u>

(28) Other gains and losses

	For the years ended December 31,	
	2025	2024
Loss on disposal of property, plant and equipment	(\$ 126,319)	(\$ 63,066)
Gain on disposal of investment property	3,742	2,235
Loss on disposal of intangible assets	(542)	(212)
Gain on disposal of investment	-	373,065
Loss on disposal of financial assets at fair value through other comprehensive income - debt instrument	-	(88,970)
Gain from lease modification	151,325	138,244
Net currency exchange loss	(9,159)	(39,058)
Net gain on financial assets and liabilities at fair value through profit or loss	716,767	669,437
Impairment loss on non-financial assets	(568,771)	(254,515)
Other losses	(1,790,571)	(1,918,376)
	<u>(\$ 1,623,528)</u>	<u>(\$ 1,181,216)</u>

(29) Finance costs

	For the years ended December 31,	
	2025	2024
Interest expense:		
Bank borrowings	\$ 2,958,983	\$ 2,518,849
Interest expense on lease liabilities	2,105,685	1,810,735
Less: Capitalization of qualifying assets	(174,298)	(54,008)
	<u>\$ 4,890,370</u>	<u>\$ 4,275,576</u>

(30) Expenses by nature

	For the year ended December 31, 2025		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Employee benefit expenses	\$ 24,977,309	\$ 58,374,895	\$ 83,352,204
Depreciation charges on property, plant and equipment	\$ 9,793,629	\$ 12,774,312	\$ 22,567,941
Depreciation charges on right-of-use assets	\$ 1,759,332	\$ 18,116,721	\$ 19,876,053
Depreciation charges on investment property	\$ -	\$ 184,119	\$ 184,119
Amortization of intangible assets	\$ 78,056	\$ 1,491,422	\$ 1,569,478

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

(31) Employee benefit expense

	For the year ended December 31, 2025		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Wages and salaries	\$ 19,122,048	\$ 47,233,683	\$ 66,355,731
Labor and health insurance expenses	1,889,752	4,275,170	6,164,922
Pension costs	1,475,017	3,056,414	4,531,431
Other personnel expenses	2,490,492	3,809,628	6,300,120
	<u>\$ 24,977,309</u>	<u>\$ 58,374,895</u>	<u>\$ 83,352,204</u>

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

- 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 years ended December 31, 2025 and 2024, employees' compensation was accrued at \$1,696,849 and \$1,761,093, respectively, while directors' remuneration was accrued at \$314,042 and \$328,777, respectively. The aforementioned amounts were recognized in salary expenses. The expenses recognized for the year were accrued based on the earnings of current year and the percentage specified in the Articles of Incorporation of the Company. On March 5, 2026, the employees' compensation and directors' remuneration for 2025 as resolved by the Board of Directors were \$1,696,849 and \$314,042, respectively, and the employees' compensation will be distributed in the form of cash.

The employees' compensation and directors' remuneration for 2024 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 was distributed in the form of cash. Information about the appropriation of employees' compensation and directors' remuneration by the Company as proposed by the Board of Directors will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchange.

(32) Income tax

A. Income tax expense:

(a) Components of income tax expense:

	For the years ended December 31,	
	2025	2024
Current income tax:		
Income tax incurred in current year	\$ 11,004,702	\$ 12,094,979
Tax on unappropriated earnings	308,039	52,258
Over provision of prior year's income tax payable	(564,705)	(44,609)
Total current income tax	<u>10,748,036</u>	<u>12,102,628</u>
Deferred income tax:		
Origination and reversal of temporary differences	(469,838)	(2,207,731)
Income tax expense	<u>\$ 10,278,198</u>	<u>\$ 9,894,897</u>

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

	<u>For the years ended December 31,</u>	
	<u>2025</u>	<u>2024</u>
Remeasurement of defined benefit obligations	\$ 162,799	\$ 302,785
Changes in fair value of financial assets at fair value through other comprehensive income - equity instruments	6,449	10,856
Currency translation differences	(811)	202
	<u>\$ 168,437</u>	<u>\$ 313,843</u>

B. Reconciliation between income tax expense and accounting profit:

	<u>For the years ended December 31,</u>	
	<u>2025</u>	<u>2024</u>
Tax calculated based on profit before tax and statutory tax rate	\$ 14,278,522	\$ 14,549,455
Effect of items disallowed by tax regulation	(3,627,752)	(4,490,881)
Effect from investment tax credits	(48,645)	(10,342)
Tax effect of loss carryforward	(67,261)	(162,474)
Tax effect of the minimum tax	-	1,490
Tax on undistributed earnings	308,039	52,258
Prior year income tax over estimation	(564,705)	(44,609)
Income tax expense	<u>\$ 10,278,198</u>	<u>\$ 9,894,897</u>

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

	For the year ended December 31, 2025			
	January 1	Recognized in profit or loss	Recognized in other comprehensive income	December 31
Deferred tax assets				
Temporary differences				
Allowance for doubtful accounts	\$ 93,621	\$ 7,801	\$ -	\$ 101,422
Loss on inventories market price decline	177,881	27,520	-	205,401
Unrealized expense	3,099,645	824,065	-	3,923,710
Investment loss	433,076	29,033	-	462,109
Impairment of assets	13,129	(304)	-	12,825
Pensions	782,974	(20,882)	(49,844)	712,248
Others	1,910,056	238,173	811	2,149,040
Loss carryforward	1,544,676	(520,752)	-	1,023,924
Investment tax credits	-	40,144	-	40,144
	<u>8,055,058</u>	<u>624,798</u>	<u>(49,033)</u>	<u>8,630,823</u>
Deferred tax liabilities				
Temporary differences				
Depreciation	(\$ 1,728,515)	(\$ 27,081)	\$ -	(\$ 1,755,596)
Foreign investment income	(16,765,614)	(3,765)	(800)	(16,770,179)
Increment tax on land revaluation	(2,708,005)	-	-	(2,708,005)
Intangible assets recognized by business combination	(4,701,251)	223,127	-	(4,478,124)
Others	(3,242,322)	(347,241)	(118,604)	(3,708,167)
	<u>(\$ 29,145,707)</u>	<u>(\$ 154,960)</u>	<u>(\$ 119,404)</u>	<u>(\$ 29,420,071)</u>
	<u>(\$ 21,090,649)</u>	<u>\$ 469,838</u>	<u>(\$ 168,437)</u>	<u>(\$ 20,789,248)</u>

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

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

December 31, 2025				
Year incurred	Amount filed/ assessed	Unused amount	Unrecognized deferred tax assets	Expiry year
2016~2025	\$ 4,114,007	\$ 3,818,506	\$ 2,794,582	2026~2040
December 31, 2024				
Year incurred	Amount filed/ assessed	Unused amount	Unrecognized deferred tax assets	Expiry year
2015~2024	\$ 4,247,382	\$ 4,015,354	\$ 2,470,678	2025~2034

- E. Details of the amount the Company is entitled as investment tax credit and unrecognized deferred tax assets are as follows:

December 31, 2025			
Qualifying items	Unused amount	Unrecognized deferred tax assets	Expiry year
Research and development	\$ 40,144	\$ -	2034

These was no such situation as of December 31, 2024.

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

	December 31, 2025	December 31, 2024
Deductible temporary differences	\$ 552,975	\$ 580,321

- G. As of December 31, 2025 and 2024, the Group has not recognized taxable temporary differences associated with investment in subsidiaries as deferred tax liabilities in the amount of \$8,601,847 and \$8,083,603, respectively.
- H. 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 March 5, 2026.
- I. The Group is within the scope of the Pillar Two model rules published by the Organization for Economic Co-operation and Development (OECD). As of December 31, 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.

(34) Transactions with non-controlling interest

- A. During the years ended December 31, 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 \$892,086 and \$135,749, respectively. This transaction resulted in a decrease in the non-controlling interest by \$658,654 and \$142,200 and a (decrease) increase in the equity attributable to owners of the parent by (\$233,432) and \$6,451 as of December 31, 2025 and 2024, respectively.
- B. During the years ended December 31, 2025 and 2024, the Group partially disposed some of its shares of the subsidiary, Uni-President China Holdings Ltd., etc., 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 December 31, 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 years ended December 31, 2025 and 2024 are as follows:

	For the years ended December 31,	
	2025	2024
Acquisition of non-controlling interest:		
Carrying amount of non-controlling interest acquired	\$ 658,654	\$ 142,200
Consideration paid for acquisition of non-controlling interest	(892,086)	(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>(\$ 206,063)</u>	<u>\$ 6,787</u>

(35) Supplemental cash flow information

A. Operating activities with partial cash flows:

	For the years ended December 31,	
	2025	2024
Dividend income	\$ 380,520	\$ 279,962
Cash dividends from investments accounted for under equity method	1,969,762	1,994,995
Add: Beginning balance of dividends receivable (listed as 'Other receivables')	37,233	-
Less: Ending balance of dividends receivable (listed as 'Other receivables')	(26,072)	(37,233)
Dividends received	<u>\$ 2,361,443</u>	<u>\$ 2,237,724</u>

B. Investing activities with partial cash flows:

	For the years ended December 31,	
	2025	2024
(a) Acquisition of property, plant and equipment	\$ 29,393,210	\$ 29,803,298
Add: Beginning balance of other payables	4,752,619	3,812,202
Less: Ending balance of other payables	(5,114,712)	(4,752,619)
Capitalization of interest	(155,322)	(43,211)
Cash paid for acquisition of property, plant and equipment	<u>\$ 28,875,795</u>	<u>\$ 28,819,670</u>
(b) Acquisition of investment property	\$ 285,109	\$ 557,661
Less: Additions and revaluations of lease liabilities (listed as 'Lease liabilities - current and Lease liabilities - non-current')	-	(2,626)
Cash paid for acquisition of investment property	<u>\$ 285,109</u>	<u>\$ 555,035</u>
(c) Increase in prepayments for equipment	\$ 4,683,599	\$ 4,262,830
Add: Beginning balance of other payables	91,071	-
Less: Ending balance of other payables	(356,180)	(91,071)
Capitalization of interest	(18,976)	(10,797)
Cash paid for prepayments for equipment	<u>\$ 4,399,514</u>	<u>\$ 4,160,962</u>
(d) Proceeds from disposal of property, plant and equipment	\$ 342,269	\$ 559,739
Less: Ending balance of accounts receivable (listed as 'Other receivables')	(2,109)	-
Net cash flows from disposal of property, plant and equipment	<u>\$ 340,160</u>	<u>\$ 559,739</u>

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

	For the years ended December 31,	
	2025	2024
(a) Write-off of allowance for doubtful accounts	\$ 14,644	\$ 64,647
(b) Financial assets at fair value through profit or loss - non-current reclassified to financial assets at fair value through profit or loss - current	\$ 110,639	\$ -
(c) Financial assets at amortized cost - non-current reclassified to financial assets at amortized cost - current	\$ 11,469,124	\$ 13,445,024
(d) Investments accounted for under equity method reclassified to non-current assets held for sale (listed as "Other current assets")	\$ 125,272	\$ -
(e) Inventories reclassified to investment property	\$ 471,965	\$ -
(f) Property, plant and equipment reclassified to inventories	\$ 615,546	\$ 607,639
(g) Property, plant and equipment reclassified to investment property	\$ 3,595,815	\$ 261,681
(h) Property, plant and equipment reclassified to intangible assets	\$ 1,278	\$ -
(i) Right-of-use assets reclassified to property, plant and equipment	\$ 1,896,151	\$ 5,513
(j) Right-of-use assets reclassified to investment property	\$ 327	\$ -
(k) Investment property reclassified to property, plant and equipment	\$ 4,573,433	\$ 12,823,977
(l) Investment property reclassified to right-of-use assets	\$ -	\$ 644,818
(m) Prepayments for equipment reclassified to property, plant and equipment	\$ 6,014,816	\$ 2,709,677
(n) Prepayments for equipment reclassified to intangible assets	\$ 150	\$ 183
(o) Prepaid property and plant (listed as 'Other non-current assets') reclassified to property, plant and equipment	\$ 4,294,473	\$ 6,000,000
(p) 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:

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

(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:

	<u>June 11, 2024</u>
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	5,856,667	22,439,995	(625,000)	(8,039,338)	(18,386,012)	648,452	1,894,764
Additions and revaluations of other non-cash items	-	-	-	-	28,323,884	-	28,323,884
Decrease in other non-cash items	-	-	-	-	(2,992,657)	-	(2,992,657)
Impact of changes in foreign exchange rate	-	-	-	(8,803)	(248,149)	-	(256,952)
Changes in other non-cash items	-	-	-	(1,751)	-	-	(1,751)
Balance at December 31, 2025	<u>\$ 37,477,274</u>	<u>\$ 29,358,792</u>	<u>\$ 64,450,000</u>	<u>\$ 45,753,586</u>	<u>\$ 130,512,229</u>	<u>\$ 8,721,221</u>	<u>\$ 316,273,102</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	(3,016,166)	(4,374,387)	925,000	11,221,498	(19,737,634)	652,408	(14,329,281)
Additions and revaluations of other non-cash items	-	-	-	-	29,945,803	-	29,945,803
Decrease in other non-cash items	-	-	-	-	(3,221,696)	-	(3,221,696)
Effect of combined entity changes	205,000	-	-	133,195	(802,101)	18,126	(445,780)
Impact of changes in foreign exchange rate	-	-	-	5,236	551,833	-	557,069
Changes in other non-cash items	-	-	-	(4,885)	-	-	(4,885)
Balance at December 31, 2024	<u>\$ 31,620,607</u>	<u>\$ 6,918,797</u>	<u>\$ 65,075,000</u>	<u>\$ 53,803,478</u>	<u>\$ 123,815,163</u>	<u>\$ 8,072,769</u>	<u>\$ 289,305,814</u>

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

	For the years ended December 31,	
	2025	2024
Sales of goods:		
— Associates	\$ 8,068,013	\$ 8,038,316
— Other related parties	13,062	3,139
	<u>\$ 8,081,075</u>	<u>\$ 8,041,455</u>
Sales of services:		
— Associates	\$ 78,404	\$ 77,396
— Other related parties	1,858	1,524
	<u>\$ 80,262</u>	<u>\$ 78,920</u>

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

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

B. Purchases

	For the years ended December 31,	
	2025	2024
Purchases of goods:		
— Associates	<u>\$ 7,180,097</u>	<u>\$ 7,707,665</u>

(a) The terms of purchases and payments of the Company from related parties were the same with third party suppliers except for those that closes their accounts 30 days from the end of each month. Payment term from regular suppliers is one month.

(b) The payment term of some purchases from related parties was 30 to 70 days. The payment term for third parties was 45 to 70 days or pays postdated checks due in 45 to 60 days.

(c) The purchase terms of other subsidiaries for purchases from related parties were mostly the same for third parties.

C. Notes and accounts receivable

	December 31, 2025	December 31, 2024
Associates	<u>\$ 695,716</u>	<u>\$ 715,927</u>

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

	December 31, 2025	December 31, 2024
Associates	<u>\$ 367,854</u>	<u>\$ 398,697</u>

E. Notes and accounts payable

	<u>December 31, 2025</u>	<u>December 31, 2024</u>
Associates	\$ 1,006,926	\$ 1,026,263
Other related parties	<u>157</u>	<u>157</u>
	<u>\$ 1,007,083</u>	<u>\$ 1,026,420</u>

F. Property transactions

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

	<u>For the years ended December 31,</u>	
	<u>2025</u>	<u>2024</u>
Ta Chen Construction & Engineering Corp.	\$ 3,930,613	\$ 2,288,871
Associates	<u>261,253</u>	<u>187,802</u>
	<u>\$ 4,191,866</u>	<u>\$ 2,476,673</u>

(b) Acquisition of intangible assets:

	<u>For the years ended December 31,</u>	
	<u>2025</u>	<u>2024</u>
President Technology Corp.	<u>\$ 64,708</u>	<u>\$ 70,025</u>

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

	<u>For the years ended December 31,</u>	
	<u>2025</u>	<u>2024</u>
PChome Online Inc.	<u>\$ 2,467,765</u>	<u>\$ -</u>

(d) Acquisition of financial assets:

	<u>Objects</u>	<u>For the years ended December 31,</u>	
		<u>2025</u>	<u>2024</u>
21st Financial Technology Co., Ltd.	Convertible bonds (Note)	<u>\$ 686,440</u>	<u>\$ -</u>

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

(e) Disposal of property, plant and equipment

	<u>For the year ended December 31, 2024</u>	
	<u>Proceeds from disposal</u>	<u>Gain or loss on disposal</u>
Associates	<u>\$ 548</u>	<u>\$ 462</u>

The Group has no disposal of property, plant and equipment for the year ended December 31, 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 years ended December 31,	
	2025	2024
Associates	\$ 35,049	\$ 1,565,706
Other related parties	15,574	11,615
	<u>\$ 50,623</u>	<u>\$ 1,577,321</u>

(c) Lease liabilities:

	December 31, 2025	December 31, 2024
Associates	\$ 1,823,741	\$ 1,952,265
Other related parties	91,096	78,583
	<u>\$ 1,914,837</u>	<u>\$ 2,030,848</u>

H. Loans to related parties

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

	December 31, 2025	December 31, 2024
Associates	<u>\$ 296,897</u>	<u>\$ 314,939</u>

(b) Interest income:

	For the years ended December 31,	
	2025	2024
Associates	<u>\$ 16,541</u>	<u>\$ 17,140</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 years ended December 31,	
	2025	2024
Salaries and other short-term employee benefits	\$ 364,962	\$ 442,777
Service allowance	27,019	29,170
Directors’ remuneration and employees’ compensation	555,748	581,309
Post-employment benefits	2,450	2,250
	<u>\$ 950,179</u>	<u>\$ 1,055,506</u>

8. PLEGGED ASSETS

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

<u>Assets pledged</u>	<u>December 31, 2025</u>	<u>December 31, 2024</u>	<u>Purpose of collateral</u>
Demand deposits and time deposits (Note 1)	\$ 207, 022	\$ 222, 666	Performance guarantees and bank borrowings
Notes receivable	40, 774	124, 921	Bank borrowings
Financial assets at fair value through other comprehensive income - non-current	-	429, 350	Bank borrowings
Investments accounted for under equity method	685, 979	1, 146, 547	Bank borrowings
Land (Note 2)	9, 266, 539	9, 640, 812	Performance guarantees, bank borrowings and short-term notes and bills payable
Buildings-net (Note 2)	5, 946, 619	5, 864, 383	Performance guarantees, bank borrowings and short-term notes and bills payable
Transportation equipment-net (Note 3)	629, 190	683, 905	Bank borrowings
Guarantee deposits paid	37, 106	38, 278	Performance guarantees
	<u>\$ 16, 813, 229</u>	<u>\$ 18, 150, 862</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".

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED CONTRACT COMMITMENTS

(1) As of December 31, 2025 and 2024, the remaining balance due for construction in progress and prepayments for equipment was \$18,994,338 and \$12,404,926, respectively.

(2) As of December 31, 2025 and 2024, the unused letters of credit amounted to \$932,522 and \$1,585,558, 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

As of December 31, 2025, the total amount of \$2,500,000,000 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:

December 31, 2025			
	Foreign currency amount (in thousands)	Exchange rate (Note 1)	Book value (Note 2)
(foreign currency: functional currency)			
<u>Financial assets</u>			
<u>Monetary items</u>			
USD : NTD	\$ 80,643	31.43	\$ 2,534,609
USD : CNY	4,114	6.99	129,303
JPY : NTD	116,564	0.20	23,313
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD : NTD	39,794	31.43	1,250,725
USD : CNY	323	6.99	10,152
JPY : NTD	325,240	0.20	65,048
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

(Note 1) Foreign currency vs. Functional currency.

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

- v. Total exchange loss, including realized and unrealized, arising from significant foreign exchange variation on the monetary items held by the Group for the years ended December 31, 2025 and 2024 amounted to \$9,159 and \$39,058, respectively.
- vi. Foreign exchange risk with respect to USD arises from the exchange gain or loss resulting from foreign currency translation of cash and cash equivalents, accounts receivable, other receivables, borrowings, accounts payable and other payables denominated in USD. As of December 31, 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 years ended

December 31, 2025 and 2024 would increase/decrease by \$64,194 and \$98,588, 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 \$5,958 and \$7,014 for the years ended December 31, 2025 and 2024, respectively. Foreign exchange risk with respect to JPY arises from the exchange gain or loss resulting from foreign currency translation of cash and cash equivalents, accounts receivable, other receivables, borrowings, accounts payable and other payables denominated in JPY. As of December 31, 2025 and 2024, if the NTD: JPY exchange rate appreciates/depreciates by 5% with all other factors remaining constant, the Group's profit for the years ended December 31, 2025 and 2024 would increase/decrease by \$2,087 and \$17,028, 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 \$62,275 and \$51,272 for the years ended December 31, 2025 and 2024, respectively, as a result of gains/losses on equity securities classified as at fair value through profit or loss. Other components of equity would have increased/decreased by \$106,175 and \$85,981, respectively, as a result of other comprehensive income on equity investments classified as at fair value through other comprehensive income.

Cash flow and fair value interest rate risk

- i. The Group's interest rate risk arises from short-term borrowings, long-term borrowings and bonds payable. Borrowings issued at variable rates expose the Group to cash flow interest rate risk which is partially offset by cash and cash equivalents held at variable rate. Borrowings issued at fixed rates expose the Group to fair value interest rate risk.
- ii. The Group's borrowings at variable rate were denominated in NTD, USD and CNY. If interest rates on borrowings had been 0.1% higher/lower with all other variables held constant, post-tax profit would have decreased/increased by \$55,298 and \$52,581 for the years ended December 31, 2025 and 2024, respectively, mainly as a result of higher/lower interest expense on floating rate borrowings.

(b) Credit risk

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

	For the years ended December 31,	
	2025	2024
At January 1	\$ 431, 735	\$ 442, 454
Expected credit losses	7, 330	22, 401
Write-offs	(14, 644)	(64, 647)
Collection of write-offs	364	26, 667
Effect of foreign exchange	(7, 146)	4, 860
At December 31	<u>\$ 417, 639</u>	<u>\$ 431, 735</u>

- vi. The following indicators are used to determine whether the credit impairment of debt instruments has occurred:
 - (i) It becomes probable that the issuer will enter bankruptcy or other financial reorganization due to their financial difficulties;
 - (ii) The disappearance of an active market for that financial asset because of financial difficulties;
 - (iii) Default or delinquency in interest or principal repayments;
 - (iv) Adverse changes in national or regional economic conditions that are expected to cause a default.
 - vii. No credit impairment of debt instruments has occurred for the years ended December 31, 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 December 31, 2025 and 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>December 31, 2025</u>	<u>Less than 1 year</u>	<u>Between 1 and 2 years</u>	<u>Between 2 and 5 years</u>	<u>More than 5 years</u>
Non-derivative financial liabilities				
Short-term borrowings	\$37,477,274	\$ -	\$ -	\$ -
Short-term notes and bills payable	29,358,792	-	-	-
Notes payable (including related parties)	1,157,012	-	-	-
Accounts payable (including related parties)	58,139,082	-	-	-
Other payables	74,196,581	-	-	-
Lease liabilities (current and non-current)	20,581,067	19,219,960	46,701,760	55,096,362
Bonds payable (including current portion) (Note 1)	10,761,310	14,649,185	36,737,310	5,412,910
Long-term borrowings (including current portion) (Note 1)	2,093,077	17,824,400	23,961,127	3,505,846
Guarantee deposits received (including current portion) (Note 1) (Note 2)	580,368	5,408,271	1,403,741	2,228,955

<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>
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

(Note 1) Including principal and interest.

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

<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	\$ -	\$ -	\$ -

The Group has no current portion of guarantee deposits received for the year ended December 31, 2025.

(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>December 31, 2025</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Assets				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss:				
Forward foreign exchange contracts	\$ -	\$ 34,508	\$ -	\$ 34,508
Equity securities	1,391,923	-	1,721,832	3,113,755
Beneficiary certificates	3,375,476	-	5,269,729	8,645,205
Structured notes	-	-	5,451,715	5,451,715
Convertible bonds	-	-	661,853	661,853
	<u>4,767,399</u>	<u>34,508</u>	<u>13,105,129</u>	<u>17,907,036</u>
Financial assets at fair value through other comprehensive income:				
Beneficiary certificates	<u>3,022,974</u>	<u>1,308,490</u>	<u>977,274</u>	<u>5,308,738</u>
	<u>\$ 7,790,373</u>	<u>\$ 1,342,998</u>	<u>\$14,082,403</u>	<u>\$23,215,774</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 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 measurements</u>				
Financial liabilities at fair value through profit or loss:				
Forward foreign exchange contracts	\$ -	\$ 1,225	\$ -	\$ 1,225

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

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

	Listed shares	Open-end fund
Market quoted price	Closing price	Net asset value

- (b) Except for financial instruments with active markets, the fair value of other financial instruments is measured by using valuation techniques or by reference to counterparty quotes. The fair value of financial instruments measured by using valuation techniques can be referred to current fair value of instruments with similar terms and characteristics in substance, discounted cash flow method or other valuation methods, including calculated by applying model using market information available at the consolidated balance sheet date.
- (c) When assessing non-standard and low-complexity financial instruments, for example, debt instruments without active market, interest rate swap contracts, foreign exchange swap contracts and options, the Group adopts valuation technique that is widely used by market participants. The inputs used in the valuation method to measure these financial instruments are normally observable in the market.
- (d) Forward foreign exchange contracts are usually valued based on the current forward exchange rate.
- (e) The output of valuation model is an estimated value and the valuation technique may not be able to capture all relevant factors of the Group's financial and non-financial instruments. Therefore, the estimated value derived using valuation model is adjusted accordingly with additional inputs, for example, model risk or liquidity risk, etc. In accordance with the Group's management policies and relevant control procedures relating to the valuation models used for fair value measurement, management believes adjustment to valuation is necessary in order to reasonably represent the fair value of financial and non-financial instruments at the consolidated balance sheet. The inputs and pricing information used during valuation are carefully assessed and adjusted based on current market conditions.
- (f) The Group takes into account adjustments for credit risks to measure the fair value of financial and non-financial instruments to reflect credit risk of the counterparty and the Group's credit quality.

F. For the years ended December 31, 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 years ended December 31, 2025 and 2024:

For the year ended December 31, 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	144,765	683,186	233,993	3,792,410	4,854,354
Disposals	(272,279)	–	(598,768)	(5,622,120)	(6,493,167)
Gains (losses) recognized in profit or loss (Note)	99,831	(43,436)	(493,519)	(65,742)	(502,866)
Losses recognized in other comprehensive income or loss	3,014	–	–	–	3,014
Net currency exchange difference	(68,555)	22,103	(224,684)	(183,885)	(455,021)
Balance at December 31	<u>\$ 2,699,106</u>	<u>\$ 661,853</u>	<u>\$ 5,269,729</u>	<u>\$ 5,451,715</u>	<u>\$ 14,082,403</u>
For the year ended December 31, 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	357,536	811,250	627,323	5,862,216	7,658,325
Disposals	(421,623)	–	(1,225,313)	(5,614,390)	(7,261,326)
Gains recognized in profit or loss (Note)	124,864	–	72,892	36,146	233,902
(Losses) gains recognized in other comprehensive income or loss	(84,024)	–	87,121	–	3,097
Transfer to Level 1	(45,000)	–	–	–	(45,000)
Effects of combination entity changes	–	(798,375)	–	–	(798,375)
Net currency exchange difference	95,090	(12,875)	425,458	246,853	754,526
Balance at December 31	<u>\$ 2,792,330</u>	<u>\$ –</u>	<u>\$ 6,352,707</u>	<u>\$ 7,531,052</u>	<u>\$ 16,676,089</u>

(NOTE) Certain equity securities categorized within Level 3 were not adjusted as the difference between the fair value and carrying amount was not material.

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

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

	Fair value		Valuation technique	Significant unobservable input	Range (weighted average)		Relationship of input to fair value
	December 31, 2025	December 31, 2024			December 31, 2025	December 31, 2024	
Non-derivative equity instrument:							
Unlisted shares	\$ 2,699,106	\$ 2,792,330	Market comparable companies	Price to book ratio and price-earnings ratio multiplier	10.64~21.65	7.40~14.79	The higher the multiplier, the higher the fair value
			Net asset value	Not applicable			Not applicable
Beneficiary certificates	5,269,769	6,352,707	Net asset value	Not applicable			Not applicable
Structured notes	5,451,715	7,531,052	Discounted cash flow	Expected return rate	1.35~3	1.45~4.13	The higher the multiplier, the higher the fair value
Hybrid instrument:							
Convertible Bonds	661,853	-	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 years ended December 31,								
		2025				2024				
		Recognized in profit or loss		Recognized in other comprehensive income		Recognized in profit or loss		Recognized in other comprehensive income		
Input	Change	Favourable change	Unfavourable change	Favourable change	Unfavourable change	Favourable change	Unfavourable change	Favourable change	Unfavourable change	
Financial assets										
Equity instrument	Price to book ratio and price-earnings ratio multiplier	±5%	\$ -	\$ -	\$ 30,780	(\$ 30,780)	\$ -	\$ -	\$ 28,080	(\$ 28,080)
Equity instrument	Not applicable	—	Not applicable		Not applicable		Not applicable		Not applicable	
Beneficiary certificates	Not applicable	—	Not applicable		Not applicable		Not applicable		Not applicable	
Structured notes	Expected return	±5%	\$ 5,869	(\$ 5,869)	\$ -	\$ -	\$ 10,338	(\$ 10,338)	\$ -	\$ -
Hybrid instrument	Not applicable	—	Not applicable		Not applicable		Not applicable		Not applicable	

13. SUPPLEMENTARY DISCLOSURES

According to the current regulatory requirements, the Group is only required to disclose the information for the year ended December 31, 2025.

(1) Significant transactions information

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

(2) Information on investees

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

(3) Information on investments in Mainland China

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

14. SEGMENT INFORMATION

(1) General information

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

(2) Measurement of segment information

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

(3) Segment Information

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

	For the year ended December 31, 2025					
	<u>Feeds</u>	<u>Foods</u>	<u>General Investments</u>	<u>Convenience Stores</u>	<u>Circulation</u>	<u>Distribution</u>
Revenue from external customers	\$17,887,243	\$164,551,977	\$ -	\$ 211,473,158	\$178,959,602	\$ 1,631,370
Revenue from internal customers	<u>1,863,536</u>	<u>47,700,870</u>	<u>-</u>	<u>8,573,322</u>	<u>5,166,651</u>	<u>21,450,594</u>
Segment revenue	<u>\$19,750,779</u>	<u>\$212,252,847</u>	<u>\$ -</u>	<u>\$ 220,046,480</u>	<u>\$184,126,253</u>	<u>\$ 23,081,964</u>
Segment income	<u>\$ 730,609</u>	<u>\$ 12,935,111</u>	<u>(\$ 292,628)</u>	<u>\$ 6,780,666</u>	<u>\$ 3,498,306</u>	<u>\$ 1,209,661</u>
Segment assets	<u>\$13,279,681</u>	<u>\$102,451,195</u>	<u>\$ 28,720,431</u>	<u>\$ 128,899,631</u>	<u>\$171,317,760</u>	<u>\$ 44,418,088</u>
	For the year ended December 31, 2025					
	<u>Packaging and Containers</u>	<u>Leisure Business Development</u>	<u>Pharmaceuticals</u>	<u>Others</u>	<u>Adjustment and Elimination</u>	<u>Consolidated</u>
Revenue from external customers	\$27,675,893	\$ 4,095,341	\$ 3,163,422	\$ 63,425,572	\$ -	\$ 672,863,578
Revenue from internal customers	<u>28,406,421</u>	<u>883,249</u>	<u>351,044</u>	<u>39,706,845</u>	<u>(154,102,532)</u>	<u>-</u>
Segment revenue	<u>\$56,082,314</u>	<u>\$ 4,978,590</u>	<u>\$ 3,514,466</u>	<u>\$ 103,132,417</u>	<u>(\$154,102,532)</u>	<u>\$ 672,863,578</u>
Segment income	<u>\$ 3,592,243</u>	<u>\$ 541,812</u>	<u>\$ 107,234</u>	<u>\$ 3,332,255</u>	<u>\$ 2,436,090</u>	<u>\$ 34,871,359</u>
Segment assets	<u>\$35,145,904</u>	<u>\$ 24,707,574</u>	<u>\$ 10,560,844</u>	<u>\$ 102,459,110</u>	<u>\$ -</u>	<u>\$ 661,960,218</u>

	For the year ended December 31, 2024					
	Feeds	Foods	General Investments	Convenience Stores	Circulation	Distribution
Revenue from external customers	\$17,810,503	\$162,961,949	\$ –	\$ 202,344,751	\$176,750,986	\$ 1,439,518
Revenue from internal customers	1,997,456	44,482,119	–	8,360,265	4,260,998	20,435,577
Segment revenue	<u>\$19,807,959</u>	<u>\$207,444,068</u>	<u>\$ –</u>	<u>\$ 210,705,016</u>	<u>\$181,011,984</u>	<u>\$ 21,875,095</u>
Segment income	<u>\$ 415,635</u>	<u>\$ 12,152,126</u>	<u>(\$ 269,678)</u>	<u>\$ 6,744,856</u>	<u>\$ 4,908,751</u>	<u>\$ 1,250,028</u>
Segment assets	<u>\$12,642,911</u>	<u>\$100,507,547</u>	<u>\$ 29,891,803</u>	<u>\$ 119,595,288</u>	<u>\$171,162,674</u>	<u>\$ 34,733,706</u>
	For the year ended December 31, 2024					
	Packaging and Containers	Leisure Business Development	Pharmaceuticals	Others	Adjustment and Elimination	Consolidated
Revenue from external customers	\$27,476,789	\$ 3,851,878	\$ 3,406,284	\$ 61,593,876	\$ –	\$ 657,636,534
Revenue from internal customers	27,932,100	772,811	431,885	36,320,200	(144,993,411)	–
Segment revenue	<u>\$55,408,889</u>	<u>\$ 4,624,689</u>	<u>\$ 3,838,169</u>	<u>\$ 97,914,076</u>	<u>(\$144,993,411)</u>	<u>\$ 657,636,534</u>
Segment income	<u>\$ 2,648,600</u>	<u>\$ 349,195</u>	<u>\$ 305,743</u>	<u>\$ 3,134,190</u>	<u>\$ 2,187,327</u>	<u>\$ 33,826,773</u>
Segment assets	<u>\$35,707,639</u>	<u>\$ 20,796,249</u>	<u>\$ 11,948,350</u>	<u>\$ 105,908,148</u>	<u>\$ –</u>	<u>\$ 642,894,315</u>

When the chief operating decision-maker evaluates the performance of operating segments and makes decisions on resource distribution, the performance of individual entities is also taken into consideration. When the Company's performance is reviewed individually, please refer to the parent company only financial report for the years ended December 31, 2025 and 2024 for the related information on profits and losses.

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

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

	For the years ended December 31,	
	2025	2024
Income of reportable segments	\$ 29,103,014	\$ 28,505,256
Income of other operating segments	3,332,255	3,134,190
Elimination of intersegment transactions	2,436,090	2,187,327
Interest income	4,386,947	4,881,355
Other income	5,987,803	5,632,646
Other gains and losses	(1,623,528)	(1,181,216)
Finance costs	(4,890,370)	(4,275,576)
Investment income	2,763,518	3,343,190
Income before income tax	<u>\$ 41,495,729</u>	<u>\$ 42,227,172</u>

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

	December 31, 2025	December 31, 2024
Assets of reportable segments	\$ 559,501,108	\$ 536,986,167
Assets of other operating segments	102,459,110	105,908,148
Investments accounted for under equity method	33,800,238	30,244,918
Unallocated items	<u>41,680,814</u>	<u>36,811,913</u>
Total assets	<u>\$ 737,441,270</u>	<u>\$ 709,951,146</u>

(5) Information on products and services

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

(6) Geographical information

Geographical information for the years ended December 31, 2025 and 2024 is as follows:

	For the years ended December 31,			
	2025		2024	
	Revenue	Non-current assets	Revenue	Non-current assets
Taiwan	\$425,236,372	\$ 365,583,391	\$412,114,523	\$ 342,607,085
China	153,289,280	57,684,293	152,295,881	58,584,648
Others	94,337,926	20,041,759	93,226,130	18,938,135
	<u>\$672,863,578</u>	<u>\$ 443,309,443</u>	<u>\$657,636,534</u>	<u>\$ 420,129,868</u>

(7) Major customer information

The income from each customer of the Group for the years ended December 31, 2025 and 2024 did not reach 10% of the amount of income on the consolidated income statement.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Loans to others

For the year ended December 31, 2025

Table 1

Expressed in thousands of NTD

Number	Financing Company	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 17)	Actual amount drawn down	Interest rate	Nature for financing (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts			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	\$ 6,286,000	\$ 974,330	—	2	\$ -	Additional operating capital	\$ -	—	\$ -	\$ 153,958,766	\$ 153,958,766	(Note 2)
1	Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	Other receivables	Y	6,641,000	6,286,000	-	—	2	-	Additional operating capital	-	—	-	153,958,766	153,958,766	(Note 2)
1	Cayman President Holdings Ltd.	Kai Yu (BVI) Investment Co., Ltd.	Other receivables	Y	6,641,000	6,286,000	-	—	2	-	Additional operating capital	-	—	-	153,958,766	153,958,766	(Note 2)
1	Cayman President Holdings Ltd.	Yahoo! Taiwan Holdings Ltd.	Other receivables	Y	3,928,750	3,928,750	1,571,500	—	2	-	Additional operating capital	-	—	-	30,791,753	30,791,753	(Note 2)
1	Cayman President Holdings Ltd.	Uni-President Asset Holdings Ltd.	Other receivables	Y	664,100	628,600	-	—	2	-	Additional operating capital	-	—	-	153,958,766	153,958,766	(Note 2)
1	Cayman President Holdings Ltd.	Uni-President (Singapore) Pte. Ltd.	Other receivables	Y	664,100	628,600	-	—	2	-	Additional operating capital	-	—	-	153,958,766	153,958,766	(Note 2)
2	Kai Yu Investment Co., Ltd.	Uni-President Express Corp.	Other receivables	Y	1,300,000	900,000	819,500	2.18~2.28	2	-	Additional operating capital	-	—	-	6,029,942	6,029,942	(Note 3)
2	Kai Yu Investment Co., Ltd.	Tone Sang Construction Corp.	Other receivables	Y	700,000	500,000	-	2.18	2	-	Additional operating capital	-	—	-	6,029,942	6,029,942	(Note 3)
2	Kai Yu Investment Co., Ltd.	Kai Nan Investment Co., Ltd.	Other receivables	Y	300,000	300,000	-	—	2	-	Additional operating capital	-	—	-	6,029,942	6,029,942	(Note 3)
2	Kai Yu Investment Co., Ltd.	Tung Ho Development Corp.	Other receivables	Y	300,000	300,000	100,000	2.18~2.28	2	-	Additional operating capital	-	—	-	6,029,942	6,029,942	(Note 3)
2	Kai Yu Investment Co., Ltd.	Uni-President Organics Corp.	Other receivables	Y	100,000	50,000	50,000	2.18~2.28	2	-	Additional operating capital	-	—	-	6,029,942	6,029,942	(Note 3)
2	Kai Yu Investment Co., Ltd.	Uni-President Glass Industrial Co., Ltd.	Other receivables	Y	100,000	50,000	-	—	2	-	Additional operating capital	-	—	-	6,029,942	6,029,942	(Note 3)
2	Kai Yu Investment Co., Ltd.	Kai Ya Food Co., Ltd.	Other receivables	Y	300,000	-	-	—	2	-	Additional operating capital	-	—	-	6,029,942	6,029,942	(Note 3)
2	Kai Yu Investment Co., Ltd.	President Professional Baseball Team Corp.	Other receivables	Y	30,000	-	-	—	2	-	Additional operating capital	-	—	-	6,029,942	6,029,942	(Note 3)
3	Presicarre Corp.	Uni-President Wellbeing Life Corp.	Other receivables	Y	600,000	300,000	-	2.12	2	-	Additional operating capital	-	—	-	3,814,169	3,814,169	(Note 6)
3	Presicarre Corp.	Uni-Prosperty Condominium Management and Maintenance Co., Ltd.	Other receivables	Y	300,000	150,000	-	2.21	2	-	Additional operating capital	-	—	-	3,814,169	3,814,169	(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 doubtful accounts		Assets pledged	Loan limit per entity	Maximum amount available for loan	Note
												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	\$ -	-	\$ -	\$ 589,391	\$ 589,391	(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	6,257,297	(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	6,257,297	(Note 5)
6	Ton Yu Investment Inc.	President Property Corp.	Other receivables	Y	150,000	150,000	120,000	1.92~1.98	2	-	Additional operating capital	-	-	-	229,315	229,315	(Note 7)
6	Ton Yu Investment Inc.	President Life Sciences Co., Ltd.	Other receivables	Y	60,000	60,000	57,500	1.92~1.98	2	-	Additional operating capital	-	-	-	229,315	229,315	(Note 7)
7	President Fair Development Corp.	President Being Corp.	Other receivables	Y	800,000	500,000	300,000	1.89	2	-	Additional operating capital	-	-	-	4,761,966	4,761,966	(Note 3)
7	President Fair Development Corp.	Tone Sang Construction Corp.	Other receivables	Y	600,000	300,000	300,000	1.89	2	-	Additional operating capital	-	-	-	4,761,966	4,761,966	(Note 3)
7	President Fair Development Corp.	President Century Corp.	Other receivables	Y	318,000	185,000	177,000	1.89	2	-	Additional operating capital	-	-	-	4,761,966	4,761,966	(Note 3)
8	Uni-President Dream Parks Corp.	Uni-President Glass Industrial Co., Ltd.	Other receivables	Y	30,000	30,000	30,000	1.89	2	-	Additional operating capital	-	-	-	59,236	59,236	(Note 4)
8	Uni-President Dream Parks Corp.	President Professional Baseball Team Corp.	Other receivables	Y	40,000	-	-	1.89	2	-	Additional operating capital	-	-	-	59,236	59,236	(Note 4)
9	President Pharmaceutical Corp.	President Being Corp.	Other receivables	Y	48,000	48,000	48,000	1.55~2.59	2	-	Additional operating capital	-	-	-	326,626	326,626	(Note 14)
10	Shanghai President Logistic Co., Ltd.	Beauty Wonder (Zhejiang) Trading Co., Ltd.	Other receivables	Y	44,977	44,977	11,244	2.4	2	-	Investment and Additional operating capital	-	-	-	362,938	362,938	(Note 14)
10	Shanghai President Logistic Co., Ltd.	President Chain Store (Zhejiang) Ltd.	Other receivables	Y	45,757	-	-	2.3	2	-	Investment and Additional operating capital	-	-	-	362,938	362,938	(Note 14)
11	President Chain Store (Taizhou) Ltd.	President Chain Store (Zhejiang) Ltd.	Other receivables	Y	45,757	-	-	2.3	2	-	Investment and Additional operating capital	-	-	-	185,953	185,953	(Note 14)
12	President Chain Store (Shanghai) Ltd.	President Chain Store (Zhejiang) Ltd.	Other receivables	Y	45,757	-	-	2.3	2	-	Investment and Additional operating capital	-	-	-	50,000	403,283	(Note 16)
13	Daeyoung Foods Co., Ltd.	The Joen Water Co., Ltd.	Other receivables	Y	191,624	185,555	185,555	4.60	2	-	Capital expenditure	-	-	-	275,296	275,296	(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	\$ 628,600	\$ -	-	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 6,026,531	\$ 24,106,124	(Note 9)
14	Uni-President China Holdings Ltd.	Beijing President Enterprises Drinks Co., Ltd.	Other receivables	Y	332,050	-	-	-	2	-	Additional operating capital	-	-	-	6,026,531	24,106,124	(Note 9)
14	Uni-President China Holdings Ltd.	Chengdu President Enterprises Food Co., Ltd.	Other receivables	Y	332,050	314,300	-	-	2	-	Additional operating capital	-	-	-	6,026,531	24,106,124	(Note 9)
14	Uni-President China Holdings Ltd.	Zhengzhou President Enterprises Co., Ltd.	Other receivables	Y	332,050	314,300	-	-	2	-	Additional operating capital	-	-	-	6,026,531	24,106,124	(Note 9)
14	Uni-President China Holdings Ltd.	Guangzhou President Enterprises Co., Ltd.	Other receivables	Y	332,050	314,300	-	-	2	-	Additional operating capital	-	-	-	6,026,531	24,106,124	(Note 9)
14	Uni-President China Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	Other receivables	Y	58,109	55,003	-	-	2	-	Additional operating capital	-	-	-	6,026,531	24,106,124	(Note 9)
15	Kai Yu (BVI) Investment Co., Ltd.	Cayman President Holdings Ltd.	Other receivables	Y	3,320,500	3,143,000	-	-	2	-	Additional operating capital	-	-	-	25,610,824	25,610,824	(Note 10)
15	Kai Yu (BVI) Investment Co., Ltd.	Uni-President Southeast Asia Holdings Ltd.	Other receivables	Y	664,100	628,600	-	-	2	-	Additional operating capital	-	-	-	25,610,824	25,610,824	(Note 10)
15	Kai Yu (BVI) Investment Co., Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	Other receivables	Y	664,100	628,600	-	-	2	-	Additional operating capital	-	-	-	25,610,824	25,610,824	(Note 10)
15	Kai Yu (BVI) Investment Co., Ltd.	Uni-President Asset Holdings Ltd.	Other receivables	Y	664,100	628,600	-	-	2	-	Additional operating capital	-	-	-	25,610,824	25,610,824	(Note 10)
15	Kai Yu (BVI) Investment Co., Ltd.	Uni-President (Singapore) Pte. Ltd.	Other receivables	Y	664,100	628,600	-	-	2	-	Additional operating capital	-	-	-	25,610,824	25,610,824	(Note 10)
16	Tait Marketing & Distribution Co., Ltd.	Tone Sang Construction Corp.	Other receivables	Y	300,000	300,000	-	1.92	2	-	Additional operating capital	-	-	-	516,773	516,773	(Note 6)
16	Tait Marketing & Distribution Co., Ltd.	Tone Sang Construction Corp.	Other receivables	Y	200,000	-	-	1.92	2	-	Additional operating capital	-	-	-	516,773	516,773	(Note 6)
17	Chengdu Ton Yi Industrial Packing Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	404,794	404,794	404,794	2.67~3.12	2	-	Additional operating capital	-	-	-	483,620	483,620	(Note 12)
18	Ton Yi (China) Investment Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	764,611	607,191	472,260	2.67~3.12	2	-	Additional operating capital	-	-	-	13,561,389	13,561,389	(Note 12)
18	Ton Yi (China) Investment Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	809,588	314,840	314,840	2.67~3.12	2	-	Additional operating capital	-	-	-	2,712,278	5,424,555	(Note 12)
18	Ton Yi (China) Investment Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	134,931	134,931	-	2.67~2.77	2	-	Additional operating capital	-	-	-	13,561,389	13,561,389	(Note 12)
18	Ton Yi (China) Investment Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	Other receivables	Y	134,931	134,931	-	2.77	2	-	Additional operating capital	-	-	-	13,561,389	13,561,389	(Note 12)
18	Ton Yi (China) Investment Co., Ltd.	Tian Jin Ton Yi Industrial Co., Ltd.	Other receivables	Y	134,931	134,931	-	-	2	-	Additional operating capital	-	-	-	13,561,389	13,561,389	(Note 12)

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			Loan limit per entity	Maximum amount available for loan	Note
							drawn down							Assets pledged	Item			
18	Ton Yi (China) Investment Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	\$ 134,931	\$ 134,931	\$ -	-	-	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 13,561,389	\$ 13,561,389	(Note 12)
18	Ton Yi (China) Investment Co., Ltd.	Sichuan Ton Yi Industrial Co., Ltd.	Other receivables	Y	134,931	134,931	-	-	-	2	-	Additional operating capital	-	-	-	13,561,389	13,561,389	(Note 12)
18	Ton Yi (China) Investment Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	Other receivables	Y	134,931	134,931	-	-	-	2	-	Additional operating capital	-	-	-	13,561,389	13,561,389	(Note 12)
18	Ton Yi (China) Investment Co., Ltd.	Zhanjiang Ton Yi Industrial Co., Ltd.	Other receivables	Y	134,931	134,931	-	-	-	2	-	Additional operating capital	-	-	-	13,561,389	13,561,389	(Note 12)
18	Ton Yi (China) Investment Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	134,931	134,931	-	-	-	2	-	Additional operating capital	-	-	-	13,561,389	13,561,389	(Note 12)
18	Ton Yi (China) Investment Co., Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	Other receivables	Y	134,931	134,931	-	-	-	2	-	Additional operating capital	-	-	-	13,561,389	13,561,389	(Note 12)
19	Taizhou Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	449,771	292,351	292,351	2.67~2.77	-	2	-	Additional operating capital	-	-	-	1,787,485	1,787,485	(Note 12)
19	Taizhou Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	269,863	269,863	269,863	2.67~3.12	-	2	-	Additional operating capital	-	-	-	357,497	714,994	(Note 12)
19	Taizhou Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Daiwa Industrial Co., Ltd.	Other receivables	Y	179,908	157,420	157,420	2.67~3.02	-	2	-	Additional operating capital	-	-	-	357,497	714,994	(Note 12)
19	Taizhou Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	134,931	134,931	-	2.17~2.27	-	2	-	Additional operating capital	-	-	-	1,787,485	1,787,485	(Note 12)
19	Taizhou Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	89,954	-	-	3.12	-	2	-	Additional operating capital	-	-	-	1,787,485	1,787,485	(Note 12)
20	Zhangzhou Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	134,931	134,931	134,931	2.77	-	2	-	Additional operating capital	-	-	-	449,797	899,593	(Note 12)
20	Zhangzhou Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	134,931	134,931	-	2.17	-	2	-	Additional operating capital	-	-	-	2,248,983	2,248,983	(Note 12)
21	Kunshan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	359,817	359,817	224,886	2.67~3.12	-	2	-	Additional operating capital	-	-	-	1,094,316	1,094,316	(Note 12)
21	Kunshan Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	224,886	224,886	224,886	2.67~3.12	-	2	-	Additional operating capital	-	-	-	218,863	437,727	(Note 12)
21	Kunshan Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	134,931	134,931	-	2.17~2.27	-	2	-	Additional operating capital	-	-	-	1,094,316	1,094,316	(Note 12)
22	Beijing Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	134,931	134,931	134,931	2.77~3.12	-	2	-	Additional operating capital	-	-	-	184,750	369,501	(Note 12)
22	Beijing Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	134,931	134,931	-	-	-	2	-	Additional operating capital	-	-	-	923,751	923,751	(Note 12)

Number	Financing Company	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 17)	Actual amount drawn down	Interest rate	Nature for financing (Note 1)	Total transaction amount	Reason for financing	Allowance for			Loan limit per entity	Maximum amount available for loan	Note
												doubtful accounts	Assets pledged Item	Value			
22	Beijing Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	\$ 224,886	\$ 112,443	\$ 112,443	2.67~2.77	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 923,751	\$ 923,751	(Note 12)
22	Beijing Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	89,954	-	-	3.02	2	-	Additional operating capital	-	-	-	923,751	923,751	(Note 12)
23	Tian Jin Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	134,931	134,931	-	-	2	-	Additional operating capital	-	-	-	489,936	489,936	(Note 12)
24	Huizhou Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	134,931	134,931	-	2.17	2	-	Additional operating capital	-	-	-	1,895,728	1,895,728	(Note 12)
25	Chengdu Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	134,931	134,931	-	-	2	-	Additional operating capital	-	-	-	1,647,335	1,647,335	(Note 12)
26	Sichuan Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	224,886	224,886	224,886	2.67~2.77	2	-	Additional operating capital	-	-	-	236,183	472,366	(Note 12)
26	Sichuan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Daiwa Industrial Co., Ltd.	Other receivables	Y	179,908	179,908	179,908	2.67~3.12	2	-	Additional operating capital	-	-	-	236,183	472,366	(Note 12)
26	Sichuan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	247,374	157,420	157,420	2.67~2.77	2	-	Additional operating capital	-	-	-	1,180,916	1,180,916	(Note 12)
26	Sichuan Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	134,931	134,931	-	2.17~2.27	2	-	Additional operating capital	-	-	-	1,180,916	1,180,916	(Note 12)
27	Zhanjiang Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	449,771	269,863	269,863	2.67~3.12	2	-	Additional operating capital	-	-	-	864,619	864,619	(Note 12)
27	Zhanjiang Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	134,931	134,931	-	2.77	2	-	Additional operating capital	-	-	-	172,924	345,847	(Note 12)
27	Zhanjiang Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	134,931	134,931	-	-	2	-	Additional operating capital	-	-	-	864,619	864,619	(Note 12)
28	Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Ton Yi Daiwa Industrial Co., Ltd.	Other receivables	Y	359,817	359,817	359,817	2.77~3.12	2	-	Additional operating capital	-	-	-	425,869	851,738	(Note 12)
28	Jiangsu Ton Yi Tinplate Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	269,863	269,863	269,863	2.67~3.12	2	-	Additional operating capital	-	-	-	425,869	851,738	(Note 12)
28	Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	157,420	157,420	157,420	2.77~3.12	2	-	Additional operating capital	-	-	-	425,869	851,738	(Note 12)
29	Wuhan President Packaging Ind. Corp.	ShangHai President Packaging Ind., Corp.	Other receivables	Y	44,915	-	-	-	2	-	Additional operating capital	-	-	-	220,841	220,841	(Note 3)
30	Changsha President Packaging Ind. Corp.	ShangHai President Packaging Ind., Corp.	Other receivables	Y	26,949	-	-	-	2	-	Additional operating capital	-	-	-	37,537	37,537	(Note 3)
31	Uni-President Enterprises (China) Investment Corp.	Uni-President China Holdings Ltd.	Other receivables	Y	4,575,645	4,497,710	-	2.50~2.80	2	-	Additional operating capital	-	-	-	59,264,710	59,264,710	(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 doubtful accounts		Assets pledged	Loan limit per entity	Maximum amount available for loan	Note
												Item	Value				
31	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (TianJin) Co., Ltd.	Other receivables	Y	\$ 2,287,823	\$ 2,248,855	\$ 77,206	2.50~2.80	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 59,264,710	\$ 59,264,710	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Uni-President Shanghai Management Consulting Co., Ltd.	Other receivables	Y	2,059,040	2,023,970	505,272	2.50~2.80	2	-	Additional operating capital	-	-	-	59,264,710	59,264,710	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	President Trading (Kunshan) Co., Ltd.	Other receivables	Y	2,287,823	1,799,084	919,626	2.50~2.80	2	-	Additional operating capital	-	-	-	59,264,710	59,264,710	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Shanxi President Enterprises Co., Ltd.	Other receivables	Y	1,830,258	1,799,084	795,492	2.50~2.80	2	-	Additional operating capital	-	-	-	59,264,710	59,264,710	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Jiangsu President Enterprises Co., Ltd.	Other receivables	Y	1,372,694	1,349,313	646,822	2.50~2.80	2	-	Additional operating capital	-	-	-	59,264,710	59,264,710	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	President Enterprises (Inner Mongolia) Co., Ltd.	Other receivables	Y	1,372,694	1,349,313	426,870	2.50~2.80	2	-	Additional operating capital	-	-	-	59,264,710	59,264,710	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Shijiazhuang President Enterprises Co., Ltd.	Other receivables	Y	2,059,040	1,349,313	229,564	2.50~2.80	2	-	Additional operating capital	-	-	-	59,264,710	59,264,710	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Hutubi) Tomato Products Technology Co., Ltd.	Other receivables	Y	1,372,694	1,349,313	101,521	2.50~2.80	2	-	Additional operating capital	-	-	-	59,264,710	59,264,710	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Chengdu President Enterprises Food Co., Ltd.	Other receivables	Y	1,372,694	1,349,313	-	2.50~2.80	2	-	Additional operating capital	-	-	-	59,264,710	59,264,710	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Other receivables	Y	1,143,911	1,124,428	64,524	2.50~2.80	2	-	Additional operating capital	-	-	-	59,264,710	59,264,710	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Shaanxi President Enterprises Co., Ltd.	Other receivables	Y	1,143,911	1,124,428	-	2.50~2.80	2	-	Additional operating capital	-	-	-	59,264,710	59,264,710	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Harbin President Enterprises Co., Ltd.	Other receivables	Y	915,129	899,542	732,516	2.50~2.80	2	-	Additional operating capital	-	-	-	59,264,710	59,264,710	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Baiyin President Enterprises Co., Ltd.	Other receivables	Y	915,129	899,542	599,248	2.50~2.80	2	-	Additional operating capital	-	-	-	59,264,710	59,264,710	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Changchun President Enterprises Co., Ltd.	Other receivables	Y	915,129	899,542	176,957	2.50~2.80	2	-	Additional operating capital	-	-	-	59,264,710	59,264,710	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Beijing President Enterprises Drinks Co., Ltd.	Other receivables	Y	2,287,823	899,542	101,213	2.50~2.80	2	-	Additional operating capital	-	-	-	59,264,710	59,264,710	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Other receivables	Y	915,129	899,542	-	2.50~2.80	2	-	Additional operating capital	-	-	-	59,264,710	59,264,710	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Hangzhou President Enterprises Co., Ltd.	Other receivables	Y	457,565	449,771	-	2.50~2.80	2	-	Additional operating capital	-	-	-	59,264,710	59,264,710	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Zhengzhou President Enterprises Co., Ltd.	Other receivables	Y	457,565	449,771	-	2.50~2.80	2	-	Additional operating capital	-	-	-	59,264,710	59,264,710	(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 doubtful accounts		Assets pledged	Loan limit per entity	Maximum amount available for loan	Note	
												Item	Value					
31	Uni-President Enterprises (China) Investment Corp.	Xuzhou President Enterprises Co., Ltd.	Other receivables	Y	\$ 457,565	\$ 449,771	\$ -	2.50~2.80	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ -	59,264,710	\$ 59,264,710	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Kunshan President Enterprises Food Co., Ltd.	Other receivables	Y	457,565	449,771	-	2.50~2.80	2	-	Additional operating capital	-	-	-	-	59,264,710	59,264,710	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Wuhan President Enterprises Food Co., Ltd.	Other receivables	Y	457,565	449,771	-	2.50~2.80	2	-	Additional operating capital	-	-	-	-	59,264,710	59,264,710	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	President (Shanghai) Trading Co., Ltd.	Other receivables	Y	457,565	449,771	-	2.50~2.80	2	-	Additional operating capital	-	-	-	-	59,264,710	59,264,710	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Fuzhou President Enterprises Co., Ltd.	Other receivables	Y	366,052	359,817	-	2.50~2.80	2	-	Additional operating capital	-	-	-	-	59,264,710	59,264,710	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Guangzhou President Enterprises Co., Ltd.	Other receivables	Y	366,052	359,817	-	2.50~2.80	2	-	Additional operating capital	-	-	-	-	59,264,710	59,264,710	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Xinjiang President Enterprises Food Co., Ltd.	Other receivables	Y	274,539	269,863	-	2.50~2.80	2	-	Additional operating capital	-	-	-	-	59,264,710	59,264,710	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Kunming President Enterprises Food Co., Ltd.	Other receivables	Y	274,539	269,863	-	2.50~2.80	2	-	Additional operating capital	-	-	-	-	59,264,710	59,264,710	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Changsha President Enterprises Co., Ltd.	Other receivables	Y	274,539	269,863	-	2.50~2.80	2	-	Additional operating capital	-	-	-	-	59,264,710	59,264,710	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	274,539	269,863	-	2.50~2.80	2	-	Additional operating capital	-	-	-	-	59,264,710	59,264,710	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Hefei President Enterprises Co., Ltd.	Other receivables	Y	274,539	269,863	-	2.50~2.80	2	-	Additional operating capital	-	-	-	-	59,264,710	59,264,710	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Shenyang President Enterprises Co., Ltd.	Other receivables	Y	274,539	269,863	-	2.50~2.80	2	-	Additional operating capital	-	-	-	-	59,264,710	59,264,710	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Henan President Enterprises Co., Ltd.	Other receivables	Y	274,539	269,863	-	2.50~2.80	2	-	Additional operating capital	-	-	-	-	59,264,710	59,264,710	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Ningxia Uni-President Enterprises Co., Ltd.	Other receivables	Y	274,539	269,863	-	2.50~2.80	2	-	Additional operating capital	-	-	-	-	59,264,710	59,264,710	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Bama President Mineral Water Co., Ltd.	Other receivables	Y	228,782	224,886	165,653	2.50~2.80	2	-	Additional operating capital	-	-	-	-	59,264,710	59,264,710	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Uni-President (Shanghai) Pearly Century Co., Ltd.	Other receivables	Y	228,782	224,886	64,126	2.50~2.80	2	-	Additional operating capital	-	-	-	-	59,264,710	59,264,710	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Wuxue Uni Mineral Water Co., Ltd.	Other receivables	Y	183,026	179,908	-	2.50~2.80	2	-	Additional operating capital	-	-	-	-	59,264,710	59,264,710	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Nanchang President Enterprises Co., Ltd.	Other receivables	Y	183,026	179,908	-	2.50~2.80	2	-	Additional operating capital	-	-	-	-	59,264,710	59,264,710	(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			Loan limit per entity	Maximum amount available for loan	Note
							drawn down						doubtful accounts	Assets pledged Item	Value			
31	Uni-President Enterprises (China) Investment Corp.	President Enterprises (Kunshan) Real Estate Development Co., Ltd.	Other receivables	Y	\$ 91,513	\$ 89,954	\$ -		2.50~2.80	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 59,264,710	\$ 59,264,710	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Hainan President Enterprises Co., Ltd.	Other receivables	Y	91,513	89,954	-		2.50~2.80	2	-	Additional operating capital	-	-	-	59,264,710	59,264,710	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Akesu President Enterprises Co., Ltd.	Other receivables	Y	91,513	89,954	-		2.50~2.80	2	-	Additional operating capital	-	-	-	59,264,710	59,264,710	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Guiyang President Enterprises Co., Ltd.	Other receivables	Y	91,513	89,954	-		2.50~2.80	2	-	Additional operating capital	-	-	-	59,264,710	59,264,710	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Shanghai) Co., Ltd.	Other receivables	Y	91,513	89,954	-		2.50~2.80	2	-	Additional operating capital	-	-	-	59,264,710	59,264,710	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Chongqing President Enterprises Co., Ltd.	Other receivables	Y	91,513	89,954	-		2.50~2.80	2	-	Additional operating capital	-	-	-	59,264,710	59,264,710	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Other receivables	Y	91,513	89,954	-		2.50~2.80	2	-	Additional operating capital	-	-	-	59,264,710	59,264,710	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Taizhou President Enterprises Co., Ltd.	Other receivables	Y	91,513	89,954	-		2.50~2.80	2	-	Additional operating capital	-	-	-	59,264,710	59,264,710	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Kunshan) Food Technology Co., Ltd.	Other receivables	Y	91,513	89,954	-		2.50~2.80	2	-	Additional operating capital	-	-	-	59,264,710	59,264,710	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Yantai Tongli Beverage Industries Co., Ltd.	Other receivables	Y	91,513	89,954	-		2.50~2.80	2	-	Additional operating capital	-	-	-	59,264,710	59,264,710	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Nanning President Enterprises Co., Ltd.	Other receivables	Y	45,756	44,977	-		2.50~2.80	2	-	Additional operating capital	-	-	-	59,264,710	59,264,710	(Note 2)
31	Uni-President Enterprises (China) Investment Corp.	Zhanjiang President Enterprises Co., Ltd.	Other receivables	Y	45,756	44,977	-		2.50~2.80	2	-	Additional operating capital	-	-	-	59,264,710	59,264,710	(Note 2)
32	Uni-President (Vietnam) Co., Ltd.	Tribeco Binh Duong Co., Ltd.	Other receivables	Y	260,625	239,030	-		5.50~6.80	2	-	Additional operating capital	-	-	-	956,118	9,368,070	(Note 2)
32	Uni-President (Vietnam) Co., Ltd.	North Tribeco Co., Ltd.	Other receivables	Y	260,625	239,030	-		5.50~6.80	2	-	Additional operating capital	-	-	-	956,118	9,368,070	(Note 2)
32	Uni-President (Vietnam) Co., Ltd.	Uni-President Vietnam Aquatic Breeding Co., Ltd.	Other receivables	Y	390,938	-	-		5.50~6.80	2	-	Additional operating capital	-	-	-	956,118	9,368,070	(Note 2)
33	Uni-President (Philippines) Corp.	Uni-President Land Corp.	Long-term notes and accounts receivable	Y	322,390	296,897	296,897	5.50		2	-	Investment	-	-	-	349,623	349,623	(Note 2)
34	Zhongshan President Enterprises Co., Ltd.	Zhangzhou President Biotech Co., Ltd.	Other receivables	Y	823,616	809,588	422,785	2.79~3.11		2	-	Additional operating capital	-	-	-	1,967,480	1,967,480	(Note 15)
34	Zhongshan President Enterprises Co., Ltd.	President Chain Store (Zhejiang) Ltd.	Other receivables	Y	202,119	-	-	3.11		2	-	Additional operating capital	-	-	-	393,496	393,496	(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	\$ 134,931	\$ 134,931	2.79	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 718,070	\$ 718,070	(Note 2)
35	Shanghai Songjiang President Enterprises Co., Ltd.	Tait Marketing & Distribution (Shanghai) Co., Ltd.	Other receivables	Y	9,151	8,995	8,995	2.79~3.11	2	-	Additional operating capital	-	-	-	143,614	143,614	(Note 2)
36	Uni-President Enterprises (Shanghai) Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	457,565	449,771	291,083	2.50~2.80	2	-	Additional operating capital	-	-	-	2,095,463	2,095,463	(Note 2)
37	Akesu President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	915,129	899,542	423,476	2.50~2.80	2	-	Additional operating capital	-	-	-	3,051,342	3,051,342	(Note 2)
38	Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,830,258	1,799,084	1,042,399	2.50~2.80	2	-	Additional operating capital	-	-	-	13,453,528	13,453,528	(Note 2)
39	Chongqing President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	915,129	899,542	736,531	2.50~2.80	2	-	Additional operating capital	-	-	-	5,975,902	5,975,902	(Note 3)
40	Taizhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,372,694	1,349,313	533,902	2.50~2.80	2	-	Additional operating capital	-	-	-	4,644,554	4,644,554	(Note 2)
41	Kunshan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	915,129	899,542	617,905	2.50~2.80	2	-	Additional operating capital	-	-	-	20,433,973	20,433,973	(Note 2)
42	Fuzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,830,258	1,799,084	1,149,919	2.50~2.80	2	-	Additional operating capital	-	-	-	6,622,541	6,622,541	(Note 2)
43	Zhengzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,287,823	2,248,855	1,672,015	2.50~2.80	2	-	Additional operating capital	-	-	-	11,170,245	11,170,245	(Note 2)
44	Nanchang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,287,823	2,248,855	976,176	2.50~2.80	2	-	Additional operating capital	-	-	-	8,516,578	8,516,578	(Note 2)
45	Guangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,287,823	2,248,855	1,909,619	2.50~2.80	2	-	Additional operating capital	-	-	-	20,664,584	20,664,584	(Note 2)
46	Zhanjiang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	915,129	899,542	557,043	2.50~2.80	2	-	Additional operating capital	-	-	-	3,580,576	3,580,576	(Note 2)
47	Changsha President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,830,258	1,799,084	1,001,973	2.50~2.80	2	-	Additional operating capital	-	-	-	7,420,710	7,420,710	(Note 2)
48	Nanning President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,830,258	1,799,084	1,577,789	2.50~2.80	2	-	Additional operating capital	-	-	-	8,011,645	8,011,645	(Note 2)
49	Hainan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	915,129	899,542	369,132	2.50~2.80	2	-	Additional operating capital	-	-	-	3,287,672	3,287,672	(Note 2)
50	Hefei President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,287,823	2,248,855	1,244,578	2.50~2.80	2	-	Additional operating capital	-	-	-	10,715,364	10,715,364	(Note 2)
51	Wuhan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,287,823	2,248,855	743,064	2.50~2.80	2	-	Additional operating capital	-	-	-	17,294,054	17,294,054	(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	\$ 1,799,084	\$ 701,752	2.50~2.80	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 3,598,794	\$ 3,598,794	(Note 2)
53	Xinjiang President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,287,823	2,248,855	1,177,658	2.50~2.80	2	-	Additional operating capital	-	-	-	6,737,309	6,737,309	(Note 2)
54	Yantai Tongli Beverage Industries Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	366,052	359,817	275,248	2.50~2.80	2	-	Additional operating capital	-	-	-	1,257,918	1,257,918	(Note 2)
55	Ningxia President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,143,911	1,124,428	-	2.50~2.80	2	-	Additional operating capital	-	-	-	1,902,994	1,902,994	(Note 2)
56	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	915,129	899,542	177,978	2.50~2.80	2	-	Additional operating capital	-	-	-	9,995,145	9,995,145	(Note 2)
57	Shenyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,349,313	1,349,313	707,726	2.50~2.80	2	-	Additional operating capital	-	-	-	2,335,025	2,335,025	(Note 2)
58	Uni-President Enterprises (Kunshan) Food Technology Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	114,391	112,443	59,258	2.50~2.80	2	-	Additional operating capital	-	-	-	235,157	235,157	(Note 2)
59	Hangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,372,694	1,349,313	764,475	2.50~2.80	2	-	Additional operating capital	-	-	-	10,565,151	10,565,151	(Note 2)
60	President (Kunshan) Real Estate Development Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	457,565	449,771	273,592	2.50~2.80	2	-	Additional operating capital	-	-	-	1,108,563	1,108,563	(Note 2)
61	President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	457,565	449,771	76,242	2.50~2.80	2	-	Additional operating capital	-	-	-	536,451	536,451	(Note 2)
62	Guiyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	915,129	899,542	684,633	2.50~2.80	2	-	Additional operating capital	-	-	-	4,018,988	4,018,988	(Note 2)
63	Henan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	915,129	899,542	374,854	2.50~2.80	2	-	Additional operating capital	-	-	-	7,846,886	7,846,886	(Note 2)
64	Jinan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	915,129	899,542	356,603	2.50~2.80	2	-	Additional operating capital	-	-	-	5,114,833	5,114,833	(Note 2)
65	President (Shanghai) Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	915,129	899,542	176,487	2.50~2.80	2	-	Additional operating capital	-	-	-	1,588,789	1,588,789	(Note 2)
66	Shaanxi President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	915,129	899,542	661,407	2.50~2.80	2	-	Additional operating capital	-	-	-	6,262,787	6,262,787	(Note 2)
67	Xuzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	915,129	899,542	461,881	2.50~2.80	2	-	Additional operating capital	-	-	-	3,046,821	3,046,821	(Note 2)
68	Wuxue Uni Mineral Water Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	228,782	224,886	28,102	2.50~2.80	2	-	Additional operating capital	-	-	-	433,299	433,299	(Note 2)
69	Shijiazhuang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	915,129	899,542	-	2.50~2.80	2	-	Additional operating capital	-	-	-	3,794,872	3,794,872	(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 doubtful accounts		Loan limit per entity	Maximum amount available for loan	Note	
												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	\$ -	-	\$ -	\$ 47,837	\$ 47,837	(Note 2)
71	Jiangsu President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	899,542	899,542	-	2.50	2	-	Additional operating capital	-	-	-	3,927,758	3,927,758	(Note 2)
72	Uni-President Enterprises (Hutubi) Tomato Products Technology Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	449,771	449,771	-	2.50	2	-	Additional operating capital	-	-	-	2,858,357	2,858,357	(Note 2)
73	Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	899,542	899,542	-	2.50	2	-	Additional operating capital	-	-	-	3,651,980	3,651,980	(Note 2)

(Note 1) The code represents the nature for financing as follows:

1. Trading Partner.
2. Short-term financing.

(Note 2) In accordance with related regulations, the loan requires the Board of Directors' approval and reported at the stockholders' meeting.

(Note 3) The maximum amount for total loan is 40% of its net worth; the maximum amount for individual enterprise is as follows: (1) For trading partner: shall not exceed 40% of its net worth and amount of transaction total. (2) For short-term financing: shall not exceed 40% of its net worth.

(Note 4) The maximum amount for total loan is 40% of its net worth; the maximum amount for individual enterprise is as follows: (1) For trading partner: shall not exceed \$1,000 and shall not be higher of the purchases or sales amount of the most recent year.

(2) For short-term financing: shall not exceed 40% of its net worth of the latest financial report.

(Note 5) The maximum amount for total loan is 40% of its net worth; the maximum amount for individual enterprise is as follows: (1) For trading partner: shall not exceed \$1,000,000 and shall not be higher of the purchases or sales amount of the most recent year.

(2) For short-term financing: shall not exceed \$500,000.

(Note 6) The maximum amount for total loan is 40% of its net worth; the maximum amount for individual enterprise is as follows: (1) For trading partner: shall not be higher of the purchases or sales amount of the most recent year.

(2) For short-term financing: the maximum amount for total loan is 40% of its net worth.

(Note 7) The maximum amount for total loan is 40% of its net worth; the maximum amount for individual enterprise is as follows: (1) For trading partner: shall not exceed \$500,000 or 40% of its net worth and shall not be higher of the purchases or sales amount of the most recent year.

(2) For short-term financing: shall not exceed \$500,000 or 40% of its net worth.

(Note 8) The maximum amount for total loan is 40% of its net worth; the maximum amount for individual enterprise is as follows: (1) For trading partner: shall not be higher of the purchases or sales amount of the most recent year.

(2) For short-term financing: the maximum amount for total loan is 15% of its net worth.

(Note 9) The maximum amount for total loan is 40% of its net worth; the maximum amount for individual short-term financing is 10% of its net worth.

(Note 10) The maximum amount for total loan is 40% of its net worth; the maximum amount for individual enterprise is as follows: (1) For trading partner: shall not exceed USD 20,000 thousand and shall not exceed the amount of transaction total.

(2) For short-term financing: the maximum amount for total loan is 40% of its net worth; for 100% directly and indirectly owned foreign subsidiaries are not subject to such limitation, however, shall not exceed 200% of its net worth.

(Note 11) The maximum amount for total loan is 40% of its net worth; the maximum amount for individual enterprise is as follows: (1) For trading partner: shall not exceed CNY 100,000 thousand and shall not be higher of the purchases or sales amount of the most recent year.

(2) For short-term financing: shall not exceed 40% of its net worth.

(Note 12) The maximum amount for total loan is 40% of its net worth; the maximum amount for individual enterprise is as follows: (1) For trading partner: higher of the purchases or sales amount of the most recent year.

(2) For short-term financing: the maximum amount for total loan is 20% of its net worth; for 100% directly or indirectly owned foreign subsidiaries, are not subject to such limitation, however, shall not exceed 100% of its net worth.

(Note 13) The maximum amount for loan is as follows: (1) For 100% directly and indirectly owned subsidiaries: shall not exceed 200% of its net worth. (2) For individual enterprise: shall not exceed 200% of its net worth.

(Note 14) The maximum amount for total loan is 40% of its net worth; the maximum amount for individual short-term financing is 40% of its net worth.

(Note 15) The maximum amount for total loan is 40% of its net worth; the maximum amount for individual enterprise is as follows: (1) For trading partner: shall not exceed 40% of its net worth and shall not be higher of the purchases or sales amount of the most recent year.

(2) For short-term financing: shall not exceed 40% of its net worth; for 100% directly and indirectly owned Mainland China subsidiaries by parents 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 parents 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 1:31.43, CNY:NTD 1:4.498, VND:NTD 1:0.001195, PHP:NTD 1:0.5343 and KRW:NTD 1:0.02183.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Provision of endorsements and guarantees to others

For the year ended December 31, 2025

Table 2

Expressed in thousands of NTD

Number	Endorser/guarantor	Party being endorsed/guaranteed Company name	Relationship with the endorser/ guarantor (Note 1)	Party being endorsed/guaranteed			Outstanding balance at December 31, 2025	Actual amount drawn down	Amount of endorsements/ guarantees secured with collateral	Ratio of accumulated endorsements/ guarantee amount to net worth of the endorser/guarantor company	Limit on total amount of endorsements/ guarantee	Provision of endorsements/ guarantee by parent company to subsidiary	Provision of endorsements/ guarantee by subsidiary to parent company	Provision of endorsements/ guarantee to party in Mainland China	Note
				Limit on endorsements/ guarantees provided for a single party	Maximum balance during the period										
0	Uni-President Enterprises Corp.	Kai Yu (BVI) Investment Co., Ltd.	2	\$ 67,891,105	\$ 21,000,000	\$ -	\$ -	\$ -	-	\$ 135,782,210	Y	N	N	(Note 3)	
0	Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.	2	67,891,105	7,642,425	7,000,150	560,500	-	5.16	135,782,210	Y	N	N	(Note 3)	
0	Uni-President Enterprises Corp.	Kai Nan Investment Co., Ltd.	2	67,891,105	7,089,900	6,400,200	983,000	-	4.71	135,782,210	Y	N	N	(Note 3)	
0	Uni-President Enterprises Corp.	Tone Sang Construction Corp.	2	67,891,105	4,117,850	2,814,300	1,200,000	-	2.07	135,782,210	Y	N	N	(Note 3)	
0	Uni-President Enterprises Corp.	Uni-President Express Corp.	2	67,891,105	3,850,000	3,850,000	637,000	-	2.84	135,782,210	Y	N	N	(Note 3)	
0	Uni-President Enterprises Corp.	Tung Lo Development Co., Ltd.	2	67,891,105	1,500,000	1,500,000	-	-	1.10	135,782,210	Y	N	N	(Note 3)	
0	Uni-President Enterprises Corp.	President Professional Baseball Team Corp.	2	67,891,105	60,000	60,000	-	-	0.04	135,782,210	Y	N	N	(Note 3)	
1	Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	2	76,979,383	16,602,500	15,715,000	-	-	20.41	76,979,383	N	N	N	(Note 4)	
1	Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	2	76,979,383	1,660,250	1,571,500	-	-	2.04	76,979,383	N	N	N	(Note 4)	
2	President International Development Corp.	President (BVI) International Investment Holdings Ltd.	2	3,128,649	1,228,585	942,900	-	-	6.03	7,821,621	N	N	N	(Note 5)	
3	ScinoPharm Taiwan Ltd.	SciAnda (Changshu) Pharmaceuticals, Ltd.	2	10,524,737	180,465	-	-	-	-	10,524,737	N	N	Y	(Note 6)	
4	Presicarre Corp.	Uni-Prosperty Condominium Management and Maintenance Co.,Ltd.	2	4,767,711	5,000	5,000	-	-	0.05	9,535,422	N	N	N	(Note 7)	

Party being endorsed/guaranteed														
Number	Endorser/guarantor	Company name	Relationship with the endorser/guarantor (Note 1)	Limit on endorsements/guarantees provided for a single party	Maximum balance during the period	Outstanding balance at December 31, 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
5	President Century Corp.	President Fair Development Corp.	2	\$ 2,766,390	\$ 600,000	\$ 600,000	\$ -	\$ 600,000	43.38	\$ 3,457,987	N	N	N	(Note 8)
6	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 9)

(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 1:31.43, CNY:NTD 1:4.498, VND:NTD 1:0.001195 and PHP:NTD 1:0.5343.

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

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

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

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

(Note 7) The total amount of transactions of endorsement equals to 100% of its net worth for Presicarre Corp., 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.

(Note 8) 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 9) 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)

December 31, 2025

Table 3

Expressed in thousands of NTD

Investor	Type and name of securities	Relationship with the issuer	Ending balance					Note
			General ledger account (Note 3)	Number of shares (in thousands)	Book value	Percentage of ownership	Fair value	
	Stock :							
Uni-President Enterprises Corp.	Universal Venture Capital Investment Co., Ltd. etc.	—	4	7,933	\$ 114,033	-	\$ 114,033	—
Uni-President Enterprises Corp.	Grape King Bio Ltd.	—	5	11,851	1,499,152	8.00	1,499,152	—
Uni-President Enterprises Corp.	CDIB Partners Investment Holding Corp.	—	5	27,000	250,000	2.48	250,000	—
	Bonds :							
Cayman President Holdings Ltd.	USD offshore bond issued by TSMC Global Ltd. (USG91139AG31).	—	6	-	390,272	-	-	—
Cayman President Holdings Ltd.	Gavin Investment Ltd. etc.	—	6	-	313,231	-	-	—
Cayman President Holdings Ltd.	USD offshore bond issued by Societe Generale (XS2781341990), etc.	—	6	-	1,315,694	-	-	—
	Stock :							
Kai Yu Investment Co., Ltd.	President Investment Trust Corp.	—	4	1	38	-	38	—
Kai Yu Investment Co., Ltd.	Wonder Pets Enterprise Corp.	—	5	4,945	295,201	10.00	295,201	—
Nanlien International Corp.	Union Chinese Corp. etc.	—	5	5,915	67,353	-	67,353	—
	Beneficiary Certificates :							
President Fair Development Corp.	UPAMC James Bond Money Market Fund	—	1	43,557	769,304	-	769,304	—
President Fair Development Corp.	Taishin Ta-Chong Money Market Fund	—	1	36,466	544,602	-	544,602	—
Uni-President Express Corp.	UPAMC James Bond Money Market Fund	—	1	19,582	345,852	-	345,852	—
President International Development Corp.	Rui Zhan Investment Limited Partnership ETF, etc.	—	4	-	367,731	-	367,731	—
	Stock :							
President International Development Corp.	Annji Pharmaceutical Co., Ltd. etc.	—	1	11,617	867,919	-	867,919	—
President International Development Corp.	iMQ Technology Inc. etc.	—	4	22,835	124,574	-	124,574	—
President International Development Corp.	CDIB Partners Investment Holding Corp. etc.	—	5	31,354	842,584	-	842,584	—
Ton-Yi Industrial Corp.	JFE Holdings Inc.	—	5	250	100,274	0.04	100,274	—
ScinoPharm Taiwan Ltd.	Tanvex Biologics, Inc.	Director	5	28,800	59,248	16.84	59,248	—
ScinoPharm Taiwan Ltd.	Handa Pharmaceuticals, Inc.	Director	5	17,000	1,308,490	10.00	1,308,490	—

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 :							
President Chain Store Corp.	President Investment Trust Corp. etc.	—	4	6,077	\$ 193,055	- \$	193,055	—
President Chain Store Corp.	President Securities Corp. etc.	—	5	44,600	1,065,931	2.79	1,065,931	(Note 2)
President Chain Store Corp.	Duskin Co Ltd etc.	—	5	950	260,669	-	260,669	—
	Beneficiary Certificates :							
President (B.V.I.) International Investment Holdings Ltd.	CreacionVenturesI,L.P.	—	4	-	457,592	-	457,592	—
President (B.V.I.) International Investment Holdings Ltd.	WTT Global Life Science Capital Partners, L. P.	—	4	-	355,302	-	355,302	—
President (B.V.I.) International Investment Holdings Ltd.	Muzinich Multi-Strategy Fund-D Class, etc.	—	4	101	4,089,104	-	4,089,104	—
	Convertible Bonds :							
President (B.V.I.) International Investment Holdings Ltd.	21ST FINANCIAL TECHNOLOGY CO., LTD. UNSECURED CONVERTIBLE BONDS-TYPE BONDS WITH STOCK WARRANT	—	4	-	661,853	-	661,853	—
	Stock :							
President (B.V.I.) International Investment Holdings Ltd.	Insilico Medicine Inc.	—	1	3,494	524,003	-	524,003	—
President (B.V.I.) International Investment Holdings Ltd.	Insilico Medicine Cayman Topco C. etc.	—	4	11,633	563,537	-	563,537	—
President (B.V.I.) International Investment Holdings Ltd.	Xiang Lu Industries Ltd.	—	5	69,997	205,041	-	205,041	—
	Structured products :							
Uni-President Enterprises (China) Investment Corp.	ICBC Bank Structured Products	—	1	-	2,705,331	-	2,705,331	—
Uni-President Enterprises (China) Investment Corp.	CTBC Bank Co., Ltd. Structured Products	—	1	-	917,132	-	917,132	—
Uni-President Enterprises (China) Investment Corp.	Cathay Unite Cathay United Bank Structured Products	—	1	-	914,863	-	914,863	—
Uni-President Enterprises (China) Investment Corp.	Bank Sinopac Company Limited Structured Products	—	1	-	459,862	-	459,862	—
Uni-President Enterprises (China) Investment Corp.	E.SUN Commercial Bank (China) Co., Ltd. Structured Products	—	1	-	454,527	-	454,527	—
	Bills Under Repurchase Agreement :							
Uni-President Enterprises (China) Investment Corp.	National Debt Reverse-repurchase Agreement, etc.	—	3	-	449,770	-	-	—
	Beneficiary Certificates :							
Qware Systems & Services Corp. etc.	Taishin 1699 Money Market Fund, etc.	—	1	108,704	1,715,719	-	1,715,719	—
	Stock :							
Uni-President Asset Holdings Ltd. etc.	All Ingredients Pte. Ltd., etc.	—	1	8,407	700,850	-	700,850	—
	Bills Under Repurchase Agreement :							
Zhongshan President Enterprises Co., Ltd.	National Debt Reverse-repurchase Agreement, etc.	—	3	-	549,618	-	-	—

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note 3)	Number of shares (in thousands)	Ending balance			Note
					Book value	Percentage of ownership	Fair value	
	Stock :							
Ton Yu Investment Inc. etc.	iMQ Technology Inc. etc.	—	4	2,230	\$ 25,745	- \$	25,745	—
President Global Corp. etc.	Cathay General Bank, etc.	—	5	11,182	420,726	-	420,726	—

(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 1:31.43, CNY:NTD 1:4.498, VND:NTD 1:0.001195, PHP:NTD 1:0.5343 and KRW:NTD 1:0.02183.

(Note 2) 44,600 thousand shares (\$1,065,931) 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 year ended December 31, 2025

Table 4

Expressed in thousands of NTD

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
Uni-President Enterprises Corp.	Uni-President Cold-Chain Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	\$ 11,479,669	(22)	(Note 1)	\$ -	(Note 1)	\$ 1,443,816	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)	(6,715,520)	(13)	(Note 1)	-	(Note 1)	506,368	8	-
Uni-President Enterprises Corp.	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(5,943,265)	(11)	(Note 1)	-	(Note 1)	656,116	11	-
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(4,497,637)	(8)	(Note 1)	-	(Note 1)	497,251	8	-
Uni-President Enterprises Corp.	Tung-Yi Foods Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(1,244,145)	(2)	(Note 1)	-	(Note 1)	184,930	3	-
Uni-President Enterprises Corp.	Tong Zhan Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(1,190,039)	(2)	(Note 1)	-	(Note 1)	128,569	2	-
Uni-President Enterprises Corp.	Tung Hsyung Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(1,156,432)	(2)	(Note 1)	-	(Note 1)	177,642	3	-
Uni-President Enterprises Corp.	Tong-Shun Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(1,150,422)	(2)	(Note 1)	-	(Note 1)	213,595	3	-
Uni-President Enterprises Corp.	Guan-Chan Enterprises Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(1,009,805)	(2)	(Note 1)	-	(Note 1)	172,380	3	-
Uni-President Enterprises Corp.	Fu Yi Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(774,158)	(1)	(Note 1)	-	(Note 1)	65,649	1	-
Uni-President Enterprises Corp.	Uni-President Vendor Corp.	An investee company accounted for under the equity method	(Sales)	(700,178)	(1)	(Note 1)	-	(Note 1)	64,686	1	-
Uni-President Enterprises Corp.	JinHui Food Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(624,904)	(1)	(Note 1)	-	(Note 1)	93,071	1	-
Uni-President Enterprises Corp.	Uni-Wonder Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(621,949)	(1)	(Note 1)	-	(Note 1)	74,332	1	-
Uni-President Enterprises Corp.	Tung-Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(540,044)	(1)	(Note 1)	-	(Note 1)	95,955	2	-
Uni-President Enterprises Corp.	Kun Rich Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(457,758)	(1)	(Note 1)	-	(Note 1)	57,797	1	-
Uni-President Enterprises Corp.	Tung-Ju Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(443,882)	(1)	(Note 1)	-	(Note 1)	71,902	1	-
Uni-President Enterprises Corp.	Fa Tong Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(344,265)	(1)	(Note 1)	-	(Note 1)	24,103	-	-
Uni-President Enterprises Corp.	Uni-President Superior Commissary Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(306,449)	(1)	(Note 1)	-	(Note 1)	51,317	1	-
Uni-President Enterprises Corp.	Ginfa Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(296,519)	(1)	(Note 1)	-	(Note 1)	30,462	-	-
Uni-President Enterprises Corp.	Cheng-Fa Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(276,601)	(1)	(Note 1)	-	(Note 1)	37,105	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)	(247,563)	-	(Note 1)	-	(Note 1)	21,612	-	-
Uni-President Enterprises Corp.	Tung-Che Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(222,513)	-	(Note 1)	-	(Note 1)	38,842	1	-
Uni-President Enterprises Corp.	Prosperity Food Marketing Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(213,728)	-	(Note 1)	-	(Note 1)	23,139	-	-
Uni-President Enterprises Corp.	Tung Shen Co., Ltd	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(181,029)	-	(Note 1)	-	(Note 1)	20,592	-	-
Uni-President Enterprises Corp.	Tong-Yo Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(169,570)	-	(Note 1)	-	(Note 1)	7,710	-	-
Uni-President Enterprises Corp.	Uni-President Dream Parks Corp.	An investee company accounted for under the equity method	(Sales)	(159,671)	-	(Note 1)	-	(Note 1)	3,517	-	-
Uni-President Enterprises Corp.	Benli Xin Yeh Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(156,239)	-	(Note 1)	-	(Note 1)	16,831	-	-
Uni-President Enterprises Corp.	Tung-Xiang Xin Yeh Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(154,491)	-	(Note 1)	-	(Note 1)	23,111	-	-
Uni-President Enterprises Corp.	Xin-Tung Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(153,926)	-	(Note 1)	-	(Note 1)	5,356	-	-
Uni-President Enterprises Corp.	Chang-Tong Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(151,737)	-	(Note 1)	-	(Note 1)	5,450	-	-
Uni-President Enterprises Corp.	Tong-Yeen Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(147,764)	-	(Note 1)	-	(Note 1)	3,050	-	-

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)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
Uni-President Enterprises Corp.	Kai Ya Food Co., Ltd.	An investee company of Kai Nan Investment Co., Ltd. accounted for under the equity method	(Sales)	\$ 146,276	-	(Note 1)	\$ -	(Note 1)	\$ 15,473	-	-
Uni-President Enterprises Corp.	Kai Ya Food Co., Ltd.	An investee company of Kai Nan Investment Co., Ltd. accounted for under the equity method	Purchases	105,958	-	(Note 1)	-	(Note 1)	(6,396)	-	-
Uni-President Enterprises Corp.	Hui-Sheng Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(139,212)	-	(Note 1)	-	(Note 1)	17,491	-	-
Uni-President Enterprises Corp.	Lien-Seng Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(131,144)	-	(Note 1)	-	(Note 1)	5,648	-	-
Uni-President Enterprises Corp.	Hua-Zuo Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(127,679)	-	(Note 1)	-	(Note 1)	18,623	-	-
Uni-President Enterprises Corp.	Yuan-Tai Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(123,266)	-	(Note 1)	-	(Note 1)	18,384	-	-
Uni-President Enterprises Corp.	Wei-Tong Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(122,512)	-	(Note 1)	-	(Note 1)	4,266	-	-
Uni-President Enterprises Corp.	Uni-President Asia Holdings Ltd.	An investee company of Uni-President China Holdings Ltd. accounted for under the equity method	(Sales)	(103,075)	-	(Note 1)	-	(Note 1)	15,555	-	-
Uni-President Enterprises Corp.	President Kikkoman Inc.	An investee company accounted for under the equity method	Purchases	1,143,441	3	(Note 1)	-	(Note 1)	(52,520)	(2)	-
Uni-President Enterprises Corp.	President Nisshin Corp.	An investee company accounted for under the equity method	Purchases	681,464	2	(Note 1)	-	(Note 1)	(63,666)	(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	530,013	2	(Note 1)	-	(Note 1)	(23,084)	(1)	-
Uni-President Enterprises Corp.	President Packaging Industrial Corp.	An investee company accounted for under the equity method	Purchases	292,163	1	(Note 1)	-	(Note 1)	(24,192)	(1)	-
Uni-President Enterprises Corp.	TTET Union Corp.	An investee company accounted for under the equity method	Purchases	217,647	1	(Note 1)	-	(Note 1)	(13,777)	(1)	-
Nanlien International Corp.	Link Pro Corporation	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(1,856,551)	(20)	Closes its accounts 35 days after the end of each month	-	-	262,942	65	-
Nanlien International Corp.	Tong-Yeen Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(289,697)	(3)	12 days after delivery	-	-	2,347	1	-
Nanlien International Corp.	Chang-Tong Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(234,234)	(3)	12 days after delivery	-	-	1,152	-	-
Nanlien International Corp.	Hsin Tung Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(147,130)	(2)	12 days after delivery	-	-	-	-	-
Uni-President Vender Corp.	Uni-President Enterprises Corp.	The Company	Purchases	700,178	66	Closes its accounts 20 days after the end of each month	-	-	(64,686)	(65)	-
Uni-President Dream Parks Corp.	Uni-President Enterprises Corp.	The Company	(Media revenue)	(313,017)	(34)	Closes its accounts 45 days after the end of each month	-	-	51,581	59	-
Uni-President Dream Parks Corp.	Uni-President Enterprises Corp.	The Company	Purchases	159,671	44	Closes its accounts 30 days after the end of each week	-	-	(3,517)	(3)	-
Uni-President Dream Parks Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	(Media revenue)	(189,499)	(21)	Closes its accounts 45 days after the end of each month	-	-	23,790	27	-
Presco Netmarketing Inc.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(1,083,213)	(8)	Closes its accounts 60 days after the end of each month	-	-	93,048	10	-
Presco Netmarketing Inc.	Uni-President Enterprises Corp.	The Company	(Service revenue)	(383,899)	(3)	Closes its accounts 30 days after the end of each month	-	-	75,774	8	-
Presco Netmarketing Inc.	Wisdom Distribution Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Service revenue)	(146,383)	(1)	Closes its accounts 90 days after the end of each month	-	-	12,737	1	-
Presco Netmarketing Inc.	Wisdom Distribution Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Service cost	141,244	20	Closes its accounts 30 days after the end of each month	-	-	(17,384)	(2)	-
Presco Netmarketing Inc.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	(Service revenue)	(101,634)	(1)	Closes its accounts 30 days after the end of each month	-	-	15,369	2	-
Uni-President Development Corp.	Time Square International Hotel Co., Ltd.	An associates company of Prince Housing & Development Corp. accounted for under the equity method	(Rental income)	(446,118)	(45)	Monthly payment	-	-	90,026	86	-
Uni-President Development Corp.	Uni-President Department Stores Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Rental income)	(382,966)	(39)	Monthly payment	-	-	10,175	10	-
Presicarre Corp.	Tung Hsyng Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	765,038	1	Closes its accounts 50~85 days after the end of each month	-	-	(192,002)	(1)	-
Presicarre Corp.	Tung-Ju Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	440,467	1	Closes its accounts 60 days after the end of each month	-	-	(80,101)	(1)	-
Presicarre Corp.	Wei Lih Food Industrial Co., Ltd.	An investee company accounted for under the equity method	Purchases	228,279	-	Closes its accounts 60~65 days after the end of each month	-	-	(59,797)	-	-
Presicarre Corp.	Kuang Chuan Diary Co., Ltd.	An investee company accounted for under the equity method	Purchases	171,610	-	Closes its accounts 60~65 days after the end of each month	-	-	(37,913)	-	-

Purchases/sales company	Name of the counterparty	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		Note
							Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
Presicarre Corp.	Link Pro Corporation	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	\$ 152,726	-	Closes its accounts 45~75 days after the end of each month	\$ -	-	(\$ 31,706)	-	-
Presicarre Corp.	Fu Yi Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	138,927	-	Closes its accounts 60 days after the end of each month	-	-	(37,029)	-	-
Presicarre Corp.	Tung-Yi Foods Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	133,965	-	Closes its accounts 60 days after the end of each month	-	-	(34,496)	-	-
Presicarre Corp.	Tong Zhan Corporation Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	131,017	-	Closes its accounts 60 days after the end of each month	-	-	(34,277)	-	-
Presicarre Corp.	Tong-Shun Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	106,813	-	Closes its accounts 60 days after the end of each month	-	-	(28,278)	-	-
Tait Marketing & Distribution Co.,Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(871,204)	(40)	Closes its accounts 20~70 days after the end of each month	-	-	93,634	50	-
Tait Marketing & Distribution Co.,Ltd.	President Chain Store Tokyo Marketing Corp	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	120,420	7	30 days after bill of lading	-	-	(5,322)	-	-
Tait Marketing & Distribution Co.,Ltd.	Uni-Wonder Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(137,587)	(6)	Closes its accounts 30 days after the end of each month	-	-	15,901	8	-
President Nisshin Corp.	Uni-President Enterprises Corp.	The Company	(Sales)	(681,464)	(27)	Closes its accounts 30 days after the end of each month	-	-	63,666	15	-
President Nisshin Corp.	Wei Lih Food Industrial Co., Ltd.	An investee company accounted for under the equity method	(Sales)	(161,324)	(6)	Closes its accounts 75 days after the end of each month	-	-	38,482	9	-
President Tokyo Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Service revenue)	(183,281)	(12)	Closes its accounts 30 days after the end of each month	-	-	38,905	35	-
President Packaging Industrial Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(659,742)	(20)	Closes its accounts 15~60 days after the end of each month	-	-	108,163	19	-
President Packaging Industrial Corp.	Uni-President Enterprises Corp.	The Company	(Sales)	(292,163)	(9)	Closes its accounts 30 days after the end of each month	-	-	24,192	4	-
President Packaging Industrial Corp.	Wei Lih Food Industrial Co., Ltd.	An investee company accounted for under the equity method	(Sales)	(114,925)	(4)	Closes its accounts 90 days after the end of each month	-	-	37,027	6	-
President Kikkoman Inc.	Uni-President Enterprises Corp.	The Company	(Sales)	(1,143,441)	(100)	Closes its accounts 25~30 days after the end of each month	-	-	52,520	95	-
Ton Yi Industrial Corp.	TTET Union Corp.	An investee company accounted for under the equity method	(Sales)	(372,378)	(2)	Closes its accounts 30 days after the end of each month	-	-	37,495	2	-
President Chain Store Corp.	Pi Mobile Technology Inc.	An associates company of PChome online Inc. accounted for under the equity method	(Sales)	(141,989)	-	2~5 days	-	-	15,521	1	-
President Chain Store Corp.	Uni-President Enterprises Corp.	The Company	Purchases	21,773,936	15	Closes its accounts 30~45 days after the end of each month	-	-	(2,586,283)	(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	6,038,874	4	Closes its accounts 30~45 days after the end of each month	-	-	(560,642)	(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	2,935,406	2	Closes its accounts 30 days after the end of each month	-	-	(243,386)	(1)	-
President Chain Store Corp.	Kai Ya Food Co., Ltd.	An investee company of Kai Nan Investment Co., Ltd. accounted for under the equity method	Purchases	1,685,830	1	Closes its accounts 40 days after the end of each month	-	-	(301,949)	(1)	-
President Chain Store Corp.	21 Century Co., Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	1,547,660	1	Closes its accounts 30~60 days after the end of each month	-	-	(287,188)	(1)	-
President Chain Store Corp.	Link Pro Corporation	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	988,912	1	Closes its accounts 10~54 days after the end of each month	-	-	(67,002)	-	-
President Chain Store Corp.	Tait Marketing & Distribution Co., Ltd.	An investee company accounted for under the equity method	Purchases	871,204	1	Closes its accounts 20~70 days after the end of each month	-	-	(93,634)	-	-
President Chain Store Corp.	Qware Systems & Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	774,990	1	Closes its accounts 40 days after the end of each month	-	-	(140,630)	(1)	-
President Chain Store Corp.	Kuang Chuan Diary Co., Ltd.	An investee company accounted for under the equity method	Purchases	701,286	-	Closes its accounts 30~65 days after the end of each month	-	-	(164,342)	(1)	-
President Chain Store Corp.	President Packaging Industrial Corp.	An investee company accounted for under the equity method	Purchases	659,742	-	Closes its accounts 15~60 days after the end of each month	-	-	(108,163)	(1)	-
President Chain Store Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	653,753	-	Closes its accounts 60 days after the end of each month	-	-	(107,585)	(1)	-
President Chain Store Corp.	President Pharmaceutical Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	621,151	-	Closes its accounts 60~70 days after the end of each month	-	-	(167,705)	(1)	-
President Chain Store Corp.	Wei Lih Food Industrial Co., Ltd.	An investee company accounted for under the equity method	Purchases	323,047	-	Closes its accounts 30~60 days after the end of each month	-	-	(43,942)	-	-
President Chain Store Corp.	Toung Kuan Enterprises Co., Ltd.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	236,548	-	Closes its accounts 15~60 days after the end of each month	-	-	(21,483)	-	-
President Chain Store Corp.	Icash Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	190,304	-	Closes its accounts 60 days after the end of each month	-	-	(57,001)	-	-
President Chain Store Corp.	President Fair Development Corp.	An investee company accounted for under the equity method	Purchases	169,013	-	Closes its accounts 30~70 days after the end of each month	-	-	(49,614)	-	-

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)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
President Chain Store Corp.	Uni-President Oven Bakery Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	\$ 154,156	-	Closes its accounts 40~60 days after the end of each month	\$ -	-	(\$ 37,814)	-	-
President Chain Store Corp.	Mister Dount Taiwan Co., Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	110,245	-	Closes its accounts 55~60 days after the end of each month	-	-	(20,172)	-	-
Tung Ang Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(2,935,406)	(40)	Closes its accounts 30 days after the end of each month	-	-	243,386	35	-
Tung Ang Enterprises Corp.	Tung Hsyng Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(1,161,499)	(16)	Closes its accounts 60 days after the end of each week	-	-	157,646	23	-
Tung Ang Enterprises Corp.	Fa Tong Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(477,235)	(6)	Closes its accounts 28 days after the end of each week	-	-	36,810	5	-
Tung Ang Enterprises Corp.	Tung-Ju Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(360,184)	(5)	Closes its accounts 56 days after the end of each week	-	-	53,935	8	-
Tung Ang Enterprises Corp.	Tong-Yo Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(223,678)	(3)	Closes its accounts 12 days after the end of each week	-	-	9,741	1	-
Tung Ang Enterprises Corp.	Xin-Tung Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(179,240)	(2)	Closes its accounts 17 days after the end of each week	-	-	4,071	1	-
Tung Ang Enterprises Corp.	Tong-Yeen Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(171,270)	(2)	Closes its accounts 12 days after the end of each week	-	-	6,935	1	-
Tung Ang Enterprises Corp.	Chang-Tong Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(161,691)	(2)	Closes its accounts 12 days after the end of each week	-	-	6,336	1	-
Tung Ang Enterprises Corp.	Lien-Seng Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(148,118)	(2)	Closes its accounts 12 days after the end of each week	-	-	5,883	1	-
Tung Ang Enterprises Corp.	Wei-Tong Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(144,241)	(2)	Closes its accounts 12 days after the end of each week	-	-	5,135	1	-
Tung Ang Enterprises Corp.	Tung-Bo Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(103,078)	(1)	Closes its accounts 12 days after the end of each week	-	-	4,409	1	-
Tung Ang Enterprises Corp.	Lien-You Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(100,703)	(1)	Closes its accounts 12 days after the end of each week	-	-	4,182	1	-
Tung Ang Enterprises Corp.	Feng Jin Hang Food Industry Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(100,478)	(1)	Closes its accounts 12 days after the end of each week	-	-	3,844	1	-
Tung Ang Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	6,715,520	100	Closes its accounts 38 days after the end of each week	-	-	(506,368)	(96)	-
Toung Kuan Enterprises Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(236,548)	(35)	Closes its accounts 15~60 days after the end of each month	-	-	21,483	29	-
Woongjin Foods Co., Ltd.	President Pharmaceutical Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(111,860)	28	Closes its accounts 60 days after the end of each month	-	-	-	-	-
Tun Hsyng Co., Ltd.	Presicarre Corp.	An investee company accounted for under the equity method	(Sales)	(765,038)	(28)	Closes its accounts 50~85 days after the end of each month	-	-	192,002	37	-
Tun Hsyng Co., Ltd.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	1,161,499	43	Closes its accounts 60 days after the end of each week	-	-	(157,646)	(40)	-
Tun Hsyng Co., Ltd.	Uni-President Enterprises Corp.	The Company	Purchases	1,156,432	43	Closes its accounts 60 days after the end of each week	-	-	(177,642)	(45)	-
President Fair Development Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(169,013)	-	Closes its accounts 30~70 days after the end of each month	-	-	49,614	-	-
ScinoPharm Taiwan, Ltd.	SciAnda (Changshu) Pharmaceuticals, Ltd.	An investee company of Scino Pharm Taiwan Ltd. accounted for under the equity method	Purchases	339,649	42	Closes its accounts 90 days after the end of each month	-	-	(1,229)	(2)	-
Tung-Che Corp.	Uni-President Enterprises Corp.	The Company	Purchases	222,513	91	Closes its accounts 58 days after the end of each week	-	-	(38,842)	(100)	-
Link Pro Corporation	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(988,912)	(41)	Closes its accounts 10~54 days after the end of each month	-	-	67,002	18	-
Link Pro Corporation	Presicarre Corp.	An investee company accounted for under the equity method	(Sales)	(152,726)	(6)	Closes its accounts 45~75 days after the end of each month	-	-	31,706	8	-
Link Pro Corporation	Nanlien International Corp.	An investee company accounted for under the equity method	Purchases	1,856,551	80	Closes its accounts 35 days after the end of each month	-	-	(262,942)	(80)	-
Tong-Yo Co., Ltd.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	223,678	47	Closes its accounts 12 days after the end of each week	-	-	(9,741)	(46)	-
Tong-Yo Co., Ltd.	Uni-President Enterprises Corp.	The Company	Purchases	169,570	36	Closes its accounts 12 days after the end of each week	-	-	(7,710)	(37)	-
Tung Shen Co., Ltd.	Uni-President Enterprises Corp.	The Company	Purchases	181,029	84	Closes its accounts 46 days after the end of each week	-	-	(20,592)	(46)	-
Xin-Tung Enterprise Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	179,240	40	Closes its accounts 17 days after the end of each week	-	-	(4,071)	(29)	-
Xin-Tung Enterprise Corp.	Uni-President Enterprises Corp.	The Company	Purchases	153,926	27	Closes its accounts 17 days after the end of each week	-	-	(5,356)	(38)	-
Xin-Tung Enterprise Corp.	Nanlien International Corp.	An investee company accounted for under the equity method	Purchases	147,130	33	12 days after delivery	-	-	-	-	-

Purchases/sales company	Name of the counterparty	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		Note
							Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
Tung-Ju Enterprise Corp.	Presicarre Corp.	An investee company accounted for under the equity method	(Sales)	\$ 440,467	(46)	Closes its accounts 60 days after the end of each month	\$ -	-	\$ 80,101	40	-
Tung-Ju Enterprise Corp.	Uni-President Enterprises Corp.	The Company	Purchases	443,882	49	Closes its accounts 65 days after the end of each week	-	-	(71,902)	(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	360,184	40	Closes its accounts 56 days after the end of each week	-	-	(53,935)	(36)	-
Tung-Bo Enterprise Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	103,078	42	Closes its accounts 12 days after the end of each week	-	-	(4,409)	(45)	-
Tong-Shun Enterprises Corp.	Presicarre Corp.	An investee company accounted for under the equity method	(Sales)	(106,813)	(9)	Closes its accounts 60 days after the end of each month	-	-	28,278	10	-
Tong-Shun Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	1,150,422	97	Closes its accounts 62 days after the end of each week	-	-	(213,595)	(100)	-
Cheng-Fa Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	276,601	97	Closes its accounts 40 days after the end of each week	-	-	(37,105)	(94)	-
Tung-Hsiang Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	540,044	92	Closes its accounts 49 days after the end of each week	-	-	(95,955)	(100)	-
Wei-Tong Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	144,241	46	Closes its accounts 12 days after the end of each week	-	-	(5,135)	(43)	-
Wei-Tong Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	122,512	39	Closes its accounts 12 days after the end of each week	-	-	(4,266)	(36)	-
Hui-Sheng Enterprise Corp.	Uni-President Enterprises Corp.	The Company	Purchases	139,212	100	Closes its accounts 51 days after the end of each week	-	-	(17,491)	(100)	-
Tung-Xiang Xin Yeh Corp.	Uni-President Enterprises Corp.	The Company	Purchases	154,491	85	Closes its accounts 49 days after the end of each week	-	-	(23,111)	(92)	-
Tung Yi Foods Enterprises Corp.	Tong Zhan Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(152,175)	(11)	Closes its accounts 31 days after the end of each month	-	-	16,200	7	-
Tung Yi Foods Enterprises Corp.	Presicarre Corp.	An investee company accounted for under the equity method	(Sales)	(133,965)	(9)	Closes its accounts 60 days after the end of each month	-	-	34,496	14	-
Tung Yi Foods Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	1,244,145	99	Closes its accounts 50 days after the end of each week	-	-	(184,930)	(100)	-
Fu Yi Enterprises Corp.	Tong Zhan Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(152,432)	(16)	Closes its accounts 30 days after the end of each month	-	-	16,477	12	-
Fu Yi Enterprises Corp.	Presicarre Corp.	An investee company accounted for under the equity method	(Sales)	(138,927)	(15)	Closes its accounts 60 days after the end of each month	-	-	37,029	26	-
Fu Yi Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	774,158	98	Closes its accounts 27 days after the end of each week	-	-	(65,649)	(95)	-
Ginfa Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	296,519	99	Closes its accounts 36 days after the end of each week	-	-	(30,462)	(99)	-
Kun Rich Corp.	Tong Zhan Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(103,042)	(18)	Closes its accounts 30 days after the end of each month	-	-	11,069	15	-
Kun Rich Corp.	Uni-President Enterprises Corp.	The Company	Purchases	457,758	96	Closes its accounts 42 days after the end of each week	-	-	(57,797)	(99)	-
Hua-Zuo Corp.	Uni-President Enterprises Corp.	The Company	Purchases	127,679	95	Closes its accounts 51 days after the end of each week	-	-	(18,623)	(92)	-
Tong-Yeen Enterprises Corp.	Nanlien International Corp.	An investee company accounted for under the equity method	Purchases	289,697	44	12 days after delivery	-	-	(2,347)	(17)	-
Tong-Yeen Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	171,270	26	Closes its accounts 12 days after the end of each week	-	-	(6,935)	(51)	-
Tong-Yeen Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	147,764	22	Closes its accounts 12 days after the end of each week	-	-	(3,050)	(22)	-
Yuan-Tai Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	123,266	99	Closes its accounts 52 days after the end of each week	-	-	(18,384)	(97)	-
Guan-Chan Enterprises Co., Ltd.	Uni-President Enterprises Corp.	The Company	Purchases	1,009,805	98	Closes its accounts 54 days after the end of each week	-	-	(172,380)	(100)	-
Guan-Chan Wholesale & Logistic Corp.	Uni-President Enterprises Corp.	The Company	(Service revenue)	(166,530)	(68)	Closes its accounts 15 days after the end of biweekly	-	-	29	-	-
Kai Ya Food Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(1,685,830)	(80)	Closes its accounts 40 days after the end of each month	-	-	301,949	84	-
Kai Ya Food Co., Ltd.	Uni-Wonder Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(202,022)	(10)	Closes its accounts 30 days after the end of each month	-	-	24,951	7	-
Kai Ya Food Co., Ltd.	Uni-President Enterprises Corp.	The Company	(Sales)	(105,958)	(5)	Closes its accounts 45 days after the end of each month	-	-	6,396	2	-
Kai Ya Food Co., Ltd.	Uni-President Enterprises Corp.	The Company	Purchases	146,276	10	Closes its accounts 45 days after the end of each month	-	-	(15,473)	(5)	-
Uni-President Express Corp.	Uni-President Cold-Chain Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Rental income)	(124,092)	(35)	Closes its accounts 30 days after the end of each month	-	-	4,879	44	-

Purchases/sales company	Name of the counterparty	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		Note
							Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
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	\$ 768,417	51	67 days after invoice date	\$ -	-	(\$ 191,369)	(63)	-
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	437,593	29	Closes its accounts 30 days after the end of each month	-	-	(39,847)	(13)	-
Changsha Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Purchases	188,061	13	67 days after invoice date	-	-	(46,988)	(16)	-
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	512,064	79	Closes its accounts 30 days after the end of each month	-	-	(70,148)	(69)	-
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)	(1,596,071)	(37)	25-45 days after invoice date	-	-	145,791	24	-
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)	(512,064)	(12)	Closes its accounts 30 days after the end of each month	-	-	70,148	11	-
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)	(437,593)	(10)	Closes its accounts 30 days after the end of each month	-	-	39,847	6	-
Wuxi Ton Yi Industrial Packing Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(115,451)	(3)	25-45 days after invoice date	-	-	16,357	3	-
Wuxi Ton Yi Industrial Packing 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	148,803	4	15 days after invoice date	-	-	-	-	-
Wuxi Ton Yi Industrial Packing Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	113,267	3	5-45 days after invoice date	-	-	(15,790)	(3)	-
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)	(768,417)	(39)	67 days after invoice date	-	-	191,369	25	-
Jiangsu Ton Yi Tinplate Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Purchases	1,882,399	98	67 days after invoice date	-	-	(170,933)	(97)	-
Wuxi Tonyi Daiwa 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	(Sales)	(148,803)	(43)	15 days after invoice date	-	-	-	-	-
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)	(146,650)	(43)	15 days after invoice date	-	-	-	-	-
Fujian Ton Yi Tinplate Co., Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Jiangsu Ton Yi Holdings Ltd. accounted for under the equity method	(Sales)	(1,882,399)	(39)	67 days after invoice date	-	-	170,933	21	-
Fujian Ton Yi Tinplate Co., Ltd.	Changsha Ton Yi Industrial Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	(Sales)	(188,061)	(4)	67 days after invoice date	-	-	46,988	6	-
Sichuan Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(2,265,188)	(96)	25 days after invoice date	-	-	254,086	99	-
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	382,810	24	5-45 days after invoice date	-	-	(46,746)	(20)	-
Zhanjiang Ton Yi Industrial Co., Ltd.	Zhanjiang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,341,679)	(88)	25 days after invoice date	-	-	87,092	79	-
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)	(179,986)	(12)	40% down payment/balance net 45 days	-	-	19,092	17	-
Zhanjiang Ton Yi Industrial Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	162,481	17	5-45 days after invoice date	-	-	(7,660)	(8)	-
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)	(2,121,687)	(79)	25 days after invoice date	-	-	222,532	83	-
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	146,634	9	5-15 days after invoice date	-	-	(11,288)	(5)	-

Purchases/sales company	Name of the counterparty	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		Note
							Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
Huizhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	\$ 2,293,228	(92)	25 days after invoice date	\$ -	-	\$ 220,705	97	-
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	416,480	26	5~45 days after invoice date	-	-	(32,433)	(17)	-
Huizhou 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	Purchases	103,047	6	15 days after invoice date	-	-	(8,647)	(5)	-
Taizhou Ton Yi Industrial Co., Ltd.	Taizhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(2,307,745)	(70)	25 days after invoice date	-	-	227,196	70	-
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)	(143,477)	(4)	45 days after invoice date	-	-	178	-	-
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	323,315	16	15 days after invoice date	-	-	(36,996)	(18)	-
Chengdu Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,575,865)	(76)	25 days after invoice date	-	-	156,955	73	-
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	241,430	19	5~45 days after invoice date	-	-	(32,720)	(24)	-
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)	(2,942,924)	(97)	25 days after invoice date	-	-	260,381	97	-
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	446,858	21	5~15 days after invoice date	-	-	(24,770)	(17)	-
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	146,650	7	15 days after invoice date	-	-	-	-	-
Beijing Ton Yi Industrial Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,345,204)	(96)	25 days after invoice date	-	-	162,142	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)	(840,943)	(74)	25 days after invoice date	-	-	85,985	94	-
Tian Jin Ton Yi Industrial Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	132,095	19	5~45 days after invoice date	-	-	(15,350)	(16)	-
SciAnda (Changshu) Pharmaceuticals, Ltd.	ScinoPharm Taiwan, Ltd.	An investee company accounted for under the equity method	(Sales)	(339,649)	(90)	Closes its accounts 90 days after the end of each month	-	-	1,229	4	-
President Drugstore Business Corp.	President Pharmaceutical Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	695,422	4	Closes its accounts 30~110 days after the end of each month	-	-	(21,286)	(1)	-
President Drugstore Business Corp.	Uni-President Enterprises Corp.	The Company	Purchases	146,635	1	Closes its accounts 20~95 days after the end of each month	-	-	(10,900)	-	-
Capital Marketing Consultant Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(345,364)	(73)	Closes its accounts 45~65 days after the end of each month	-	-	32,123	53	-
Wisdom Distribution Services Corp.	Books.com. Co., Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	(Service revenue)	(198,430)	(5)	Closes its accounts 30~45 days after the end of each month	-	-	21,978	26	-
Wisdom Distribution Services Corp.	Presco Netmarketing Inc.	An investee company accounted for under the equity method	(Distribution revenue)	(141,244)	(3)	Closes its accounts 30 days after the end of each month	-	-	17,384	21	-
Wisdom Distribution Services Corp.	President Logistics International Co., Ltd.	An investee company of Retail Support International Corp. accounted for under the equity method	Service cost	1,486,743	42	Closes its accounts 20 days after the end of each month	-	-	(162,978)	(35)	-
President Collect Service Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Service cost	293,217	84	Closes its accounts 60 days after the end of each month	-	-	(38,859)	(100)	-
Uni-President Oven Bakery Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(154,156)	(39)	Closes its accounts 40~60 days after the end of each month	-	-	37,814	78	-
Uni-President Cold-Chain Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Distribution revenue)	(837,561)	(14)	Closes its accounts 30 days after the end of each month	-	-	72,471	1	-
Uni-President Cold-Chain Corp.	Uni-President Enterprises Corp.	The Company	(Distribution revenue)	(667,233)	(11)	Closes its accounts 30 days after the end of each month	-	-	26,046	-	-
Uni-President Cold-Chain Corp.	President Logistics International Co., Ltd.	An investee company of Retail Support International Corp. accounted for under the equity method	Service cost	1,619,995	33	Closes its accounts 20 days after the end of each month	-	-	(149,131)	(2)	-
Uni-Wonder Corporation	Tong Zhan Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	1,317,686	20	Closes its accounts 25 days after the end of each month	-	-	(139,767)	(18)	-
Uni-Wonder Corporation	Uni-President Enterprises Corp.	The Company	Purchases	621,949	10	Closes its accounts 30 days after the end of each month	-	-	(74,332)	(10)	-

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)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
Uni-Wonder Corporation	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	\$ 342,346	5	Closes its accounts 29 days after the end of each month	\$ -	-	(\$ 30,991)	(4)	-
Uni-Wonder Corporation	Kai Ya Food Co., Ltd.	An investee company of Kai Nan Investment Co., Ltd. accounted for under the equity method	Purchases	202,022	3	Closes its accounts 30 days after the end of each month	-	-	(24,951)	(3)	-
Uni-Wonder Corporation	Tait Marketing & Distribution Co., Ltd.	An investee company accounted for under the equity method	Purchases	137,587	2	Closes its accounts 30 days after the end of each month	-	-	(15,901)	(2)	-
21 Century Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(1,547,660)	(53)	Closes its accounts 30~60 days after the end of each month	-	-	287,188	76	-
21 Century Co., Ltd.	Uni-President Superior Commissary Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	220,204	11	Closes its accounts 60 days after the end of each month	-	-	(38,286)	(12)	-
President Transnet Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(653,753)	(65)	Closes its accounts 60 days after the end of each month	-	-	107,585	6	-
President Transnet Corp.	President Collect Service Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Service revenue)	(293,217)	(2)	Closes its accounts 60 days after the end of each month	-	-	38,859	2	-
President Transnet Corp.	PChome online Inc.	An investee company accounted for under the equity method	(Distribution revenue)	(127,162)	(1)	60 days after invoice date	-	-	12,012	1	-
President Transnet Corp.	Chieh Shun Transport Corp.	An investee company of President Logistics International Co., Ltd. accounted for under the equity method	Service cost	689,250	6	Closes its accounts 40 days after the end of each month	-	-	(65,977)	(5)	-
President Transnet Corp.	Mech-President Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Service cost	174,650	1	Closes its accounts 30 days after the end of each month	-	-	(28,238)	(2)	-
President Transnet Corp.	President Tokyo Corp.	An investee company accounted for under the equity method	Service cost	183,281	1	Closes its accounts 30 days after the end of each month	-	-	(38,905)	(2)	-
Uni-President Superior Commissary Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(6,038,874)	(96)	Closes its accounts 30~45 days after the end of each month	-	-	560,642	92	-
Uni-President Superior Commissary Corp.	21 Century Co., Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(220,204)	(3)	Closes its accounts 60 days after the end of each month	-	-	38,286	6	-
Uni-President Superior Commissary Corp.	Koasa Yamako Corp.	The subsidiary (President Chain Store Corp.) serves as a corporate director of the company	Purchases	313,678	7	Closes its accounts 60 days after the end of each month	-	-	(51,816)	(6)	-
Uni-President Superior Commissary Corp.	Uni-President Enterprises Corp.	The Company	Purchases	306,449	7	Closes its accounts 60 days after the end of each month	-	-	(51,317)	(5)	-
Qware Systems & Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(774,990)	(21)	Closes its accounts 40 days after the end of each month	-	-	140,630	38	-
President Information Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(1,772,913)	(58)	Closes its accounts 30 days after the end of each month	-	-	290,574	70	-
President Information Corp.	Uni-Wonder Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	(Service revenue)	(136,339)	(4)	Closes its accounts 45 days after the end of each month	-	-	18,641	4	-
President Information Corp.	President Drugstore Business Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Service revenue)	(122,094)	(4)	Closes its accounts 45 days after the end of each month	-	-	13,089	3	-
President Information Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Service revenue)	(122,089)	(4)	Closes its accounts 45 days after the end of each month	-	-	24,403	6	-
President Pharmaceutical Corp.	President Drugstore Business Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(695,422)	(31)	Closes its accounts 30~110 days after the end of each month	-	-	21,286	3	-
President Pharmaceutical Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(621,151)	(28)	Closes its accounts 60~70 days after the end of each month	-	-	167,705	27	-
President Pharmaceutical Corp.	Woongjin Foods Co., Ltd.	An investee company of Kai Yu (BVI) Investment Co., Ltd. accounted for under the equity method	Purchases	111,860	7	Closes its accounts 60 days after the end of each month	-	-	-	-	-
Retail Support International Corp.	Uni-Wonder Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(342,346)	(8)	Closes its accounts 29 days after the end of each month	-	-	30,991	9	-
Retail Support International Corp.	President Logistics International Co., Ltd.	An investee company of Retail Support International Corp. accounted for under the equity method	Service cost	1,222,939	47	Closes its accounts 20 days after the end of each month	-	-	(112,246)	(46)	-
Retail Support International Corp.	Retail Support Taiwan Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Service cost	370,935	14	Closes its accounts 15~20 days after the end of each month	-	-	(6,162)	(3)	-
Duskin Serve Taiwan Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(421,409)	(22)	Closes its accounts 45 days after the end of each month	-	-	67,820	24	-
President Logistics International Co., Ltd.	Uni-President Cold-Chain Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(1,619,995)	(35)	Closes its accounts 20 days after the end of each month	-	-	149,131	32	-
President Logistics International Co., Ltd.	Wisdom Distribution Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(1,486,743)	(32)	Closes its accounts 20 days after the end of each month	-	-	162,978	35	-
President Logistics International Co., Ltd.	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(1,222,939)	(26)	Closes its accounts 20 days after the end of each month	-	-	112,246	24	-
President Logistics International Co., Ltd.	Retail Support Taiwan Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(105,603)	(2)	Closes its accounts 20 days after the end of each month	-	-	9,538	2	-
President Logistics International Co., Ltd.	Chieh Shun Transport Corp.	An investee company of President Logistics International Co., Ltd. accounted for under the equity method	Service cost	1,721,309	39	Closes its accounts 20 days after the end of each month	-	-	(154,120)	(39)	-

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)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
President Logistics International Co., Ltd.	Mech-President Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Service cost	\$ 238,245	5	Closes its accounts 30 days after the end of each month	\$ -	-	(\$ 39,841)	(12)	-
Retail Support Taiwan Corp.	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(370,935)	(86)	Closes its accounts 15~20 days after the end of each month	-	-	6,162	49	-
Retail Support Taiwan Corp.	President Logistics International Co., Ltd.	An investee company of Retail Support International Corp. accounted for under the equity method	Service cost	105,603	32	Closes its accounts 20 days after the end of each month	-	-	(9,538)	(16)	-
Chieh Shun Transport Corp.	President Logistics International Co., Ltd.	An investee company of Retail Support International Corp. accounted for under the equity method	(Distribution revenue)	(1,721,309)	(70)	Closes its accounts 20 days after the end of each month	-	-	154,120	68	-
Chieh Shun Transport Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(689,250)	(28)	Closes its accounts 40 days after the end of each month	-	-	65,977	29	-
Chieh Shun Transport Corp.	Mech-President Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Service cost	363,823	16	Closes its accounts 30 days after the end of each month	-	-	(60,954)	(36)	-
Shanghai President Logistic Co., Ltd.	President Chain Store (Shanghai) Ltd.	An investee company of President Chain Store (Hong Kong) Holdings Ltd. accounted for under the equity method	(Distribution revenue)	(181,399)	(65)	Closes its accounts 58 days after the end of each month	-	-	32,079	65	-
President Chain Store (Shanghai) Ltd.	Shanghai President Logistic Co., Ltd.	An investee company of President Chain Store (Hong Kong) Holdings Ltd. accounted for under the equity method	Service cost	181,399	50	Closes its accounts 58 days after the end of each month	-	-	(32,079)	(55)	-
President Chain Store (Shanghai) Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	156,906	10	Closes its accounts 45 days after the end of each month	-	-	(14,094)	(5)	-
President Chain Store Tokyo Marketing Corp	Tait Marketing & Distribution Co., Ltd.	An investee company accounted for under the equity method	(Sales)	(120,420)	(17)	30 days after bill of lading	-	-	5,322	9	-
Philippine Seven Corp.	Uni-President (Philippines) Corp.	An investee company of Uni-President Southeast Asia Holdings Ltd. accounted for under the equity method	Purchases	177,163	1	Closes its accounts 30~35 days after the end of each month	-	-	(17,161)	-	-
Uni-Sogood Marketing Consultant Philippines Corp.	Philippine Seven Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Service revenue)	(114,996)	(99)	15~30 days	-	-	20,112	100	-
Icash corporation	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(190,304)	(21)	Closes its accounts 60 days after the end of each month	-	-	57,001	34	-
Charng Yang Development Co., Ltd.	Presicarre Corp.	An investee company accounted for under the equity method	(Rental income)	(124,758)	(44)	Monthly payment	-	-	-	-	-
Zhejiang Uni-Champion Logistics Development Co., Ltd.	President Chain Store (Zhejiang) Ltd.	An investee company of President Chain Store (Hong Kong) Holdings Ltd. accounted for under the equity method	(Sales)	(106,777)	(21)	Closes its accounts 60 days after the end of each month	-	-	17,039	19	-
President (Sanghai) Health Product Trading Company Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	127,977	40	Closes its accounts 30 days after the end of each month	-	-	(5,975)	(84)	-
President Chain Store (Zhejiang) Ltd.	Zhejiang Uni-Champion Logistics Development Co., Ltd.	An investee company of President Chain Store (Hong Kong) Holdings Ltd. accounted for under the equity method	Purchases	106,777	16	Closes its accounts 60 days after the end of each month	-	-	(17,039)	(11)	-
Wuhan President Packing Ind. Corp.	Baiyin President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(240,511)	(37)	45-day bill maturity	-	-	45,366	51	-
Wuhan President Packing 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)	(232,829)	(35)	45-day bill maturity	-	-	43,336	49	-
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)	(262,475)	(90)	45-day bill maturity	-	-	40,121	92	-
Changsha President Packaging Ind. Corp.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(132,923)	(67)	45-day bill maturity	-	-	-	-	-
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)	(251,832)	(54)	45-day bill maturity	-	-	40,356	62	-
ShangHai President Packaging Ind., Corp.	Hangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(160,699)	(35)	45-day bill maturity	-	-	21,189	32	-
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)	(232,778)	(38)	45-day bill maturity	-	-	50,149	59	-
Tianjin President Enterprises Food Co., Ltd.	Jinan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(184,800)	(68)	45-day bill maturity	-	-	11,898	56	-

Purchases/sales company	Name of the counterparty	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		Note
							Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
Uni-President (Philippines) Corp.	Philippine Seven Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	\$ 177,163	(15)	Closes its accounts 30~35 days after the end of each month	\$ -	-	\$ 17,161	17	-
Uni-President (Philippines) Corp.	Uni-President (Vietnam) Co.,Ltd.	An investee company of Uni-President Southeast Asia Holdings Ltd. accounted for under the equity method	Purchases	133,134	30	Closes its accounts 45 days after the end of each month	-	-	(20,403)	(13)	-
Uni-President (Thailand) Ltd.	Uni-President Marketing Co., Ltd.	An investee company of Uni-President (Thailand) Ltd. accounted for under the equity method	(Sales)	(830,153)	(43)	Closes its accounts 60 days after the end of each month	-	-	170,315	59	-
Uni-President (Vietnam) Co.,Ltd.	Uni-President Enterprises Corp.	The Company	(Sales)	(530,013)	(3)	30 days after delivery	-	-	23,084	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)	(317,112)	(3)	Closes its accounts 60 days after the end of each month	-	-	8,497	1	-
Uni-President (Vietnam) Co.,Ltd.	Tribeco Binh Duong Co., Ltd.	An investee company of Uni-President (Vietnam) Co., Ltd. accounted for under the equity method	(Sales)	(195,297)	(2)	Closes its accounts 30 days after the end of each month	-	-	23,382	3	-
Uni-President (Vietnam) Co.,Ltd.	Uni-President (Philippines) Corp.	An investee company of Uni-President Southeast Asia Holdings Ltd. accounted for under the equity method	(Sales)	(133,134)	(1)	Closes its accounts 45 days after the end of each month	-	-	20,403	2	-
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	830,153	98	Closes its accounts 60 days after the end of each month	-	-	(170,315)	(97)	-
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	317,112	100	Closes its accounts 60 days after the end of each month	-	-	(8,497)	(98)	-
Tribeco Binh Duong Co., Ltd.	Uni-President (Vietnam) Co.,Ltd.	An investee company of Uni-President Southeast Asia Holdings Ltd. accounted for under the equity method	Purchases	195,297	42	Closes its accounts 30 days after the end of each month	-	-	(23,382)	(32)	-
Uni-President Asia Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	An investee company of Uni-President Southeast Asia Holdings Ltd. accounted for under the equity method	(Sales)	(150,876)	(95)	Closes its accounts 30 days after the end of each month	-	-	2,860	11	-
Uni-President Asia Holdings Ltd.	Uni-President Enterprises Corp.	The Company	Purchases	103,075	68	Closes its accounts 30 days after the end of each month	-	-	(15,555)	(67)	-
Uni-President Hong Kong Holdings Ltd.	Uni-President Asia Holdings Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	150,876	100	Closes its accounts 30 days after the end of each month	-	-	(2,860)	(12)	-
President (Shanghai) Private Label Marketing & Trading Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(224,150)	(9)	Closes its accounts 30 days after the end of each month	-	-	82,488	13	-
President (Shanghai) Private Label Marketing & Trading Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(182,630)	(7)	Closes its accounts 30 days after the end of each month	-	-	74,494	12	-
President (Shanghai) Private Label Marketing & Trading Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(149,984)	(6)	Closes its accounts 30 days after the end of each month	-	-	69,606	11	-
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	(Sales)	(115,363)	(4)	Closes its accounts 30 days after the end of each month	-	-	39,480	6	-
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	442,291	55	Closes its accounts 30 days after the end of each month	-	-	(14,042)	(4)	-
President (Shanghai) Private Label Marketing & Trading Co., Ltd.	Jinan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(112,074)	(4)	Closes its accounts 30 days after the end of each month	-	-	41,321	7	-
President (Shanghai) Private Label Marketing & Trading Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(104,420)	(4)	Closes its accounts 30 days after the end of each month	-	-	36,123	6	-
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	204,943	25	Closes its accounts 30 days after the end of each month	-	-	(12,043)	(3)	-
Uni-President Enterprises (China) Investment Corp.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	2,247,848	46	Closes its accounts 30 days after the end of each month	-	-	(254,795)	(46)	-
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	2,190,326	45	Closes its accounts 30 days after the end of each month	-	-	(198,984)	(36)	-
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	245,986	5	Closes its accounts 30 days after the end of each month	-	-	(4,170)	(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)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
Uni-President Enterprises (China) Investment Corp.	Chongqing President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	\$ 101,482	2	Closes its accounts 30 days after the end of each month	\$ -	-	(\$ 1,559)	-	-
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)	(666,093)	(51)	Closes its accounts 30 days after the end of each month	-	-	65,006	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)	(295,206)	(23)	Closes its accounts 30 days after the end of each month	-	-	50,339	38	-
Guiyang 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	173,297	21	Closes its accounts 30 days after the end of each month	-	-	(13,004)	(7)	-
Guiyang President Enterprises Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	108,239	13	Closes its accounts 30 days after the end of each month	-	-	(50,146)	(26)	-
Kunming 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)	(220,900)	(5)	Closes its accounts 30 days after the end of each month	-	-	8,538	17	-
Kunming President Enterprises Food Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(128,159)	(3)	Closes its accounts 30 days after the end of each month	-	-	15,478	31	-
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	504,263	16	Closes its accounts 30 days after the end of each month	-	-	(31,730)	(7)	-
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	666,093	21	Closes its accounts 30 days after the end of each month	-	-	(65,006)	(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	362,139	12	Closes its accounts 30 days after the end of each month	-	-	(6,960)	(2)	-
Kunming 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	154,645	5	Closes its accounts 30 days after the end of each month	-	-	(9,252)	(2)	-
Kunming President Enterprises Food Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	131,464	4	Closes its accounts 30 days after the end of each month	-	-	(9,856)	(2)	-
Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	(Sales)	(2,247,848)	(18)	Closes its accounts 30 days after the end of each month	-	-	254,795	54	-
Chengdu President Enterprises Food Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(504,263)	(4)	Closes its accounts 30 days after the end of each month	-	-	31,730	7	-
Chengdu President Enterprises Food Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	128,159	1	Closes its accounts 30 days after the end of each month	-	-	(15,478)	(1)	-
Chengdu President Enterprises Food Co., Ltd.	Shaanxi President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(260,472)	(2)	Closes its accounts 30 days after the end of each month	-	-	23,649	5	-
Chengdu 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)	(218,937)	(2)	Closes its accounts 30 days after the end of each month	-	-	17,276	4	-
Chengdu President Enterprises Food 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)	(108,921)	(1)	Closes its accounts 30 days after the end of each month	-	-	7,595	2	-
Chengdu President Enterprises Food Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(107,832)	(1)	Closes its accounts 30 days after the end of each month	-	-	2,627	1	-
Chengdu President Enterprises Food Co., Ltd.	Sichuan Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	2,265,188	24	25 days after invoice date	-	-	(254,086)	(18)	-
Chengdu President Enterprises Food Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	1,575,865	17	25 days after invoice date	-	-	(156,955)	(11)	-
Chengdu President Enterprises Food Co., Ltd.	Chongqing President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,307,094	14	Closes its accounts 30 days after the end of each month	-	-	(73,091)	(6)	-

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)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
Chengdu President Enterprises Food Co., Ltd.	Guiyang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	\$ 295,206	3	Closes its accounts 30 days after the end of each month	\$ -	-	(\$ 50,339)	(4)	-
Chengdu President Enterprises Food Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	175,193	2	Closes its accounts 30 days after the end of each month	-	-	(22,502)	(2)	-
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)	(1,995,490)	(81)	Closes its accounts 30 days after the end of each month	-	-	143,403	79	-
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)	(245,986)	(10)	Closes its accounts 30 days after the end of each month	-	-	4,170	2	-
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)	(187,919)	(8)	Closes its accounts 30 days after the end of each month	-	-	30,829	17	-
Taizhou President Enterprises Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	2,307,745	99	25 days after invoice date	-	-	(227,196)	(100)	-
Shijiazhuang President Enterprises Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(158,008)	(10)	Closes its accounts 30 days after the end of each month	-	-	34,523	15	-
Shijiazhuang President Enterprises Co., Ltd.	Nanchang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(145,478)	(9)	Closes its accounts 30 days after the end of each month	-	-	24,304	10	-
Shijiazhuang President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(143,114)	(9)	Closes its accounts 30 days after the end of each month	-	-	27,763	12	-
Shijiazhuang President Enterprises Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(131,873)	(8)	Closes its accounts 30 days after the end of each month	-	-	14,340	6	-
Shijiazhuang President Enterprises Co., Ltd.	Hainan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(126,413)	(8)	Closes its accounts 30 days after the end of each month	-	-	16,786	7	-
Shijiazhuang President Enterprises Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	1,255,666	84	45 days after invoice date	-	-	(52,043)	(18)	-
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	470,935	37	Closes its accounts 30 days after the end of each month	-	-	(11,302)	(7)	-
Kunshan President Enterprises Food Co., Ltd.	President (Shanghai) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	183,603	14	Closes its accounts 30 days after the end of each month	-	-	(38,616)	(22)	-
Kunshan President Enterprises Food Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	104,579	8	45-day bill maturity	-	-	(8,683)	(5)	-
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)	(750,383)	(10)	Closes its accounts 30 days after the end of each month	-	-	67,893	32	-
Fuzhou President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,069,821	25	Closes its accounts 30 days after the end of each month	-	-	(56,830)	(9)	-
Fuzhou President Enterprises Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(198,292)	(3)	Closes its accounts 30 days after the end of each month	-	-	22,063	10	-
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	(Sales)	(186,662)	(3)	Closes its accounts 30 days after the end of each month	-	-	27,172	13	-
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	361,973	8	Closes its accounts 30 days after the end of each month	-	-	(50,165)	(8)	-
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	263,708	6	Closes its accounts 30 days after the end of each month	-	-	(60,785)	(9)	-
Fuzhou 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	Purchases	104,420	2	Closes its accounts 30 days after the end of each month	-	-	(36,123)	(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)	(1,249,905)	(16)	Closes its accounts 30 days after the end of each month	-	-	148,162	56	-

Purchases/sales company	Name of the counterparty	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		Note
							Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
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	\$ 1,175,936	24	Closes its accounts 30 days after the end of each month	\$ -	-	(\$ 157,583)	(21)	-
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)	(282,161)	(4)	Closes its accounts 30 days after the end of each month	-	-	14,011	5	-
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)	(204,943)	(3)	Closes its accounts 30 days after the end of each month	-	-	12,043	5	-
Hefei 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)	(193,207)	(2)	Closes its accounts 30 days after the end of each month	-	-	556	-	-
Hefei 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)	(122,454)	(2)	Closes its accounts 30 days after the end of each month	-	-	11,615	4	-
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	469,646	10	Closes its accounts 30 days after the end of each month	-	-	(78,773)	(10)	-
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	224,205	5	Closes its accounts 30 days after the end of each month	-	-	(1,423)	-	-
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	187,919	4	Closes its accounts 30 days after the end of each month	-	-	(30,829)	(4)	-
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	273,482	47	Closes its accounts 30 days after the end of each month	-	-	(18,557)	(26)	-
Harbin President Enterprises Co., Ltd.	Changchun President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	123,159	21	Closes its accounts 30 days after the end of each month	-	-	(7,186)	(10)	-
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)	(4,327,248)	(89)	Closes its accounts 30 days after the end of each month	-	-	285,704	80	-
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	378,377	11	Closes its accounts 30 days after the end of each month	-	-	(24,314)	(4)	-
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)	(224,205)	(5)	Closes its accounts 30 days after the end of each month	-	-	1,423	-	-
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	297,610	9	Closes its accounts 30 days after the end of each month	-	-	(46,076)	(8)	-
Hangzhou 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	Purchases	182,630	5	Closes its accounts 30 days after the end of each month	-	-	(74,494)	(13)	-
Hangzhou President Enterprises Co., Ltd.	ShangHai President Packaging Ind. Corp.	An investee company of Wuhan President Packaging Ind. Corp. accounted for under the equity method	Purchases	160,699	5	45-day bill maturity	-	-	(21,189)	(4)	-
Hangzhou President Enterprises Co., Ltd.	Shijiazhuang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	158,008	5	Closes its accounts 30 days after the end of each month	-	-	(34,523)	(6)	-
Hangzhou President Enterprises Co., Ltd.	Uni-President Shanghai Management Consulting Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	124,486	4	Closes its accounts 30 days after the end of each month	-	-	(8,475)	(1)	-
Guangzhou President Enterprises Co., Ltd.	Nanning President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,142,523)	(4)	Closes its accounts 30 days after the end of each month	-	-	12,210	1	-
Guangzhou President Enterprises Co., Ltd.	Nanning President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,673,847	9	Closes its accounts 30 days after the end of each month	-	-	(183,325)	(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	(Sales)	(1,069,821)	(4)	Closes its accounts 30 days after the end of each month	-	-	56,830	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	Purchases	750,383	4	Closes its accounts 30 days after the end of each month	-	-	(67,893)	(3)	-

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)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
Guangzhou President Enterprises Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	\$ 962,982	(3)	Closes its accounts 30 days after the end of each month	\$ -	-	\$ 59,031	7	-
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	168,572	1	Closes its accounts 30 days after the end of each month	-	-	(4,056)	-	-
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)	(279,131)	(1)	Closes its accounts 30 days after the end of each month	-	-	32,362	4	-
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	1,507,834	8	Closes its accounts 30 days after the end of each month	-	-	(157,675)	(6)	-
Guangzhou 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)	(175,193)	(1)	Closes its accounts 30 days after the end of each month	-	-	22,502	3	-
Guangzhou President Enterprises Co., Ltd.	Uni-President Shanghai Management Consulting Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(156,127)	(1)	Closes its accounts 30 days after the end of each month	-	-	6,043	1	-
Guangzhou President Enterprises Co., Ltd.	Uni-President Shanghai Management Consulting Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	123,754	1	Closes its accounts 30 days after the end of each month	-	-	(12,367)	(1)	-
Guangzhou President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(115,930)	-	Closes its accounts 30 days after the end of each month	-	-	1,031	-	-
Guangzhou President Enterprises Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	2,293,228	12	25 days after invoice date	-	-	(220,705)	(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	2,121,687	11	25 days after invoice date	-	-	(222,532)	(8)	-
Guangzhou President Enterprises Co., Ltd.	Guilin Ziquan Beverage Industried Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,418,253	7	15-day bill maturity	-	-	(139,940)	(5)	-
Guangzhou President Enterprises Co., Ltd.	Zhanjiang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,330,896	7	Closes its accounts 30 days after the end of each month	-	-	(91,394)	(4)	-
Guangzhou President Enterprises Co., Ltd.	Hainan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,167,176	6	Closes its accounts 30 days after the end of each month	-	-	(107,624)	(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	595,341	3	Closes its accounts 30 days after the end of each month	-	-	(110,715)	(4)	-
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	262,475	1	45-day bill maturity	-	-	(40,121)	(1)	-
Guangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	224,906	1	Closes its accounts 30 days after the end of each month	-	-	(11,596)	-	-
Guangzhou 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	Purchases	224,150	1	Closes its accounts 30 days after the end of each month	-	-	(82,488)	(3)	-
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	179,986	1	40% down payment, 60% 45 days after invoice date	-	-	(19,092)	(1)	-
Guangzhou President Enterprises Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	156,591	1	45-day bill maturity	-	-	(11,342)	-	-
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	143,477	1	45 days after invoice date	-	-	(178)	-	-
Guangzhou President Enterprises 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	115,451	1	25-45 days after invoice date	-	-	(16,357)	(1)	-
Guangzhou 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	103,688	1	Closes its accounts 30 days after the end of each month	-	-	(25,754)	(1)	-
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)	(547,000)	(11)	Closes its accounts 30 days after the end of each month	-	-	49,691	56	-

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)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
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	\$ 767,484	24	Closes its accounts 30 days after the end of each month	\$ -	-	(\$ 33,115)	(5)	-
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)	(393,812)	(8)	Closes its accounts 30 days after the end of each month	-	-	19,759	22	-
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	614,269	19	Closes its accounts 30 days after the end of each month	-	-	(80,918)	(12)	-
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	343,969	11	Closes its accounts 30 days after the end of each month	-	-	(74,437)	(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	305,994	10	Closes its accounts 30 days after the end of each month	-	-	(29,703)	(4)	-
Nanchang President Enterprises Co., Ltd.	Shijiazhuang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	145,478	5	Closes its accounts 30 days after the end of each month	-	-	(24,304)	(5)	-
Nanning President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,673,847)	(33)	Closes its accounts 30 days after the end of each month	-	-	183,325	98	-
Nanning President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,142,523	37	Closes its accounts 30 days after the end of each month	-	-	(12,210)	(3)	-
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	462,630	15	Closes its accounts 30 days after the end of each month	-	-	(117,823)	(32)	-
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	296,745	10	Closes its accounts 30 days after the end of each month	-	-	(9,972)	(3)	-
Zhanjiang President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,330,896)	(93)	Closes its accounts 30 days after the end of each month	-	-	91,394	100	-
Zhanjiang President Enterprises Co., Ltd.	Zhanjiang Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	1,341,679	100	25 days after invoice date	-	-	(87,092)	(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)	(295,419)	(8)	Closes its accounts 30 days after the end of each month	-	-	31,580	23	-
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)	(273,482)	(7)	Closes its accounts 30 days after the end of each month	-	-	18,557	14	-
Shenyang President Enterprises Co., Ltd.	Changchun President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	662,440	28	Closes its accounts 30 days after the end of each month	-	-	(40,895)	(13)	-
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	252,801	11	Closes its accounts 30 days after the end of each month	-	-	(2,317)	(1)	-
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)	(767,484)	(6)	Closes its accounts 30 days after the end of each month	-	-	33,115	7	-
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	547,000	7	Closes its accounts 30 days after the end of each month	-	-	(49,691)	(6)	-
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)	(446,182)	(4)	Closes its accounts 30 days after the end of each month	-	-	24,986	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	Purchases	1,489,923	19	Closes its accounts 30 days after the end of each month	-	-	(132,325)	(15)	-
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)	(168,572)	(1)	Closes its accounts 30 days after the end of each month	-	-	4,056	1	-
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	962,982	11	Closes its accounts 30 days after the end of each month	-	-	(59,031)	(7)	-

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)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
Changsha President Enterprises Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	\$ 659,105	8	Closes its accounts 30 days after the end of each month	\$ -	-	(\$ 66,024)	(7)	-
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	330,231	4	Closes its accounts 30 days after the end of each month	-	-	(25,791)	(3)	-
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	282,161	4	Closes its accounts 30 days after the end of each month	-	-	(14,011)	(2)	-
Changsha President Enterprises Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	220,900	3	Closes its accounts 30 days after the end of each month	-	-	(8,538)	(1)	-
Changsha 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	218,937	3	Closes its accounts 30 days after the end of each month	-	-	(17,276)	(2)	-
Changsha President Enterprises Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	198,292	2	Closes its accounts 30 days after the end of each month	-	-	(22,063)	(3)	-
Changsha President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	174,379	2	Closes its accounts 30 days after the end of each month	-	-	(10,144)	(1)	-
Changsha President Enterprises Co., Ltd.	Changsha President Packaging Ind. Corp.	An investee company of Wuhan President Packaging Ind. Corp. accounted for under the equity method	Purchases	132,923	2	45-day bill maturity	-	-	-	-	-
Changsha President Enterprises Co., Ltd.	Shijiazhuang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	131,873	2	Closes its accounts 30 days after the end of each month	-	-	(14,340)	(2)	-
Jinan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(3,157,090)	(65)	Closes its accounts 30 days after the end of each month	-	-	158,703	59	-
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)	(470,935)	(10)	Closes its accounts 30 days after the end of each month	-	-	11,302	4	-
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)	(348,066)	(7)	Closes its accounts 30 days after the end of each month	-	-	19,341	7	-
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	(Sales)	(124,477)	(3)	Closes its accounts 30 days after the end of each month	-	-	14,145	5	-
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	290,802	9	Closes its accounts 30 days after the end of each month	-	-	(11,332)	(2)	-
Jinan President Enterprises Co., Ltd.	Uni-President Enterprises (Tianjin) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(109,189)	(2)	Closes its accounts 30 days after the end of each month	-	-	1,926	1	-
Jinan 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)	(103,688)	(2)	Closes its accounts 30 days after the end of each month	-	-	25,754	10	-
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	244,702	8	Closes its accounts 30 days after the end of each month	-	-	(18,489)	(4)	-
Jinan President Enterprises Co., Ltd.	Tianjin President Enterprises Food Co., Ltd.	An investee company of Uni-President Foodstuff (BVI) Holdings Ltd. accounted for under the equity method	Purchases	184,800	6	45-day bill maturity	-	-	(11,898)	(3)	-
Jinan President Enterprises Co., Ltd.	President (Shanghai) Trading Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	112,974	4	Closes its accounts 30 days after the end of each month	-	-	(10,728)	(2)	-
Jinan 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	Purchases	112,074	3	Closes its accounts 30 days after the end of each month	-	-	(41,321)	(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)	(1,489,923)	(14)	Closes its accounts 30 days after the end of each month	-	-	132,325	39	-
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	446,182	7	Closes its accounts 30 days after the end of each month	-	-	(24,986)	(2)	-

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)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
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)	\$ 614,269	(6)	Closes its accounts 30 days after the end of each month	\$ -	-	\$ 80,918	24	-
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	393,812	6	Closes its accounts 30 days after the end of each month	-	-	(19,759)	(2)	-
Wuhan President Enterprises Food Co., Ltd.	Yichang Ziquan Beverage Industries Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	644,572	9	15-day bill maturity	-	-	(56,077)	(5)	-
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	507,915	7	Closes its accounts 30 days after the end of each month	-	-	(39,143)	(4)	-
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	496,053	7	Closes its accounts 30 days after the end of each month	-	-	(72,972)	(7)	-
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	232,829	3	45-day bill maturity	-	-	(43,336)	(4)	-
Wuhan President Enterprises Food Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	193,207	3	Closes its accounts 30 days after the end of each month	-	-	(556)	-	-
Wuhan President Enterprises 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	Purchases	149,984	2	Closes its accounts 30 days after the end of each month	-	-	(69,606)	(6)	-
Wuhan President Enterprises Food Co., Ltd.	Shijiazhuang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	143,114	2	Closes its accounts 30 days after the end of each month	-	-	(27,763)	(3)	-
Wuhan President Enterprises Food Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	115,930	2	Closes its accounts 30 days after the end of each month	-	-	(1,031)	-	-
Wuhan President Enterprises Food Co., Ltd.	Uni-President Shanghai Management Consulting Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	112,482	2	Closes its accounts 30 days after the end of each month	-	-	(4,949)	-	-
Zhengzhou President Enterprises Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(174,379)	(1)	Closes its accounts 30 days after the end of each month	-	-	10,144	8	-
Zhengzhou President Enterprises Co., Ltd.	Henan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	5,090,037	46	Closes its accounts 30 days after the end of each month	-	-	(246,885)	(33)	-
Zhengzhou President Enterprises Co., Ltd.	Jinan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	3,157,090	29	Closes its accounts 30 days after the end of each month	-	-	(158,703)	(22)	-
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	625,560	6	Closes its accounts 30 days after the end of each month	-	-	(83,410)	(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	371,039	3	Closes its accounts 30 days after the end of each month	-	-	(2,089)	-	-
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	208,122	2	Closes its accounts 30 days after the end of each month	-	-	(9,882)	(1)	-
Zhengzhou President Enterprises Co., Ltd.	President Enterprises (Inner Mongolia) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	191,497	2	Closes its accounts 30 days after the end of each month	-	-	-	-	-
Zhengzhou 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	142,042	1	Closes its accounts 30 days after the end of each month	-	-	(8,966)	(1)	-
Zhengzhou 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	122,454	1	Closes its accounts 30 days after the end of each month	-	-	(11,615)	(2)	-
Zhengzhou 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	107,832	1	Closes its accounts 30 days after the end of each month	-	-	(2,627)	-	-
Chongqing President Enterprises Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,307,094)	(62)	Closes its accounts 30 days after the end of each month	-	-	73,091	65	-

Purchases/sales company	Name of the counterparty	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		Note
							Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
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)	\$ 362,139	(17)	Closes its accounts 30 days after the end of each month	\$ -	-	\$ 6,960	6	-
Chongqing President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	(Sales)	(101,482)	(5)	Closes its accounts 30 days after the end of each month	-	-	1,559	1	-
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	264,801	20	Closes its accounts 30 days after the end of each month	-	-	(51,362)	(24)	-
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	262,370	19	Closes its accounts 30 days after the end of each month	-	-	(20,199)	(9)	-
Beijing President Enterprises Drinks Co., Ltd.	Henan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,296,607)	(11)	Closes its accounts 30 days after the end of each month	-	-	108,872	9	-
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)	(625,560)	(5)	Closes its accounts 30 days after the end of each month	-	-	83,410	7	-
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)	(595,341)	(5)	Closes its accounts 30 days after the end of each month	-	-	110,715	9	-
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)	(496,053)	(4)	Closes its accounts 30 days after the end of each month	-	-	72,972	6	-
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)	(469,646)	(4)	Closes its accounts 30 days after the end of each month	-	-	78,773	7	-
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)	(462,630)	(4)	Closes its accounts 30 days after the end of each month	-	-	117,823	10	-
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)	(343,969)	(3)	Closes its accounts 30 days after the end of each month	-	-	74,437	6	-
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)	(330,231)	(3)	Closes its accounts 30 days after the end of each month	-	-	25,791	2	-
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)	(297,610)	(2)	Closes its accounts 30 days after the end of each month	-	-	46,076	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)	(264,801)	(2)	Closes its accounts 30 days after the end of each month	-	-	51,362	4	-
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)	(263,708)	(2)	Closes its accounts 30 days after the end of each month	-	-	60,785	5	-
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)	(244,702)	(2)	Closes its accounts 30 days after the end of each month	-	-	18,489	2	-
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)	(242,220)	(2)	Closes its accounts 30 days after the end of each month	-	-	13,885	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)	(220,302)	(2)	Closes its accounts 30 days after the end of each month	-	-	36,235	3	-
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)	(216,761)	(2)	Closes its accounts 30 days after the end of each month	-	-	3,511	-	-
Beijing President Enterprises Drinks Co., Ltd.	Uni-President Enterprises (TianJin) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	2,007,002	21	Closes its accounts 30 days after the end of each month	-	-	(148,981)	(19)	-
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)	(209,217)	(2)	Closes its accounts 30 days after the end of each month	-	-	26,391	2	-
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)	(195,771)	(2)	Closes its accounts 30 days after the end of each month	-	-	34,340	3	-

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)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
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	\$ 506,998	5	Closes its accounts 30 days after the end of each month	\$ -	-	(\$ 9,870)	(1)	-
Beijing President Enterprises Drinks Co., Ltd.	Hainan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(152,496)	(1)	Closes its accounts 30 days after the end of each month	-	-	43,430	4	-
Beijing President Enterprises Drinks Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(131,464)	(1)	Closes its accounts 30 days after the end of each month	-	-	9,856	1	-
Beijing President Enterprises Drinks Co., Ltd.	Guiyang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(108,239)	(1)	Closes its accounts 30 days after the end of each month	-	-	50,146	4	-
Beijing President Enterprises Drinks Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	2,222,763	23	45 days after invoice date	-	-	(185,512)	(23)	-
Beijing President Enterprises Drinks Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	1,345,204	14	25 days after invoice date	-	-	(162,142)	(20)	-
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	843,416	9	45-day bill maturity	-	-	(93,932)	(12)	-
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)	(506,998)	(32)	Closes its accounts 30 days after the end of each month	-	-	9,870	18	-
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	195,771	18	Closes its accounts 30 days after the end of each month	-	-	(34,340)	(28)	-
Shanxi 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)	(107,353)	(7)	Closes its accounts 30 days after the end of each month	-	-	14,128	25	-
Shanxi 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	127,004	12	Closes its accounts 30 days after the end of each month	-	-	(8,564)	(7)	-
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	284,174	26	Closes its accounts 30 days after the end of each month	-	-	(14,195)	(11)	-
Uni-President Enterprises (TianJin) Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(2,007,002)	(53)	Closes its accounts 30 days after the end of each month	-	-	148,981	71	-
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	216,761	8	Closes its accounts 30 days after the end of each month	-	-	(3,511)	(1)	-
Uni-President Enterprises (TianJin) Co., Ltd.	Shanxi President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(284,174)	(8)	Closes its accounts 30 days after the end of each month	-	-	14,195	7	-
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)	(238,935)	(6)	Closes its accounts 30 days after the end of each month	-	-	1,457	1	-
Uni-President Enterprises (TianJin) Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(142,042)	(4)	Closes its accounts 30 days after the end of each month	-	-	8,966	4	-
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	840,943	30	25 days after invoice date	-	-	(85,985)	(21)	-
Uni-President Enterprises (TianJin) Co., Ltd.	Jinan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	109,189	4	Closes its accounts 30 days after the end of each month	-	-	(1,926)	(1)	-
Akesu President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,215,597)	(100)	Closes its accounts 30 days after the end of each month	-	-	29,445	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	209,217	29	Closes its accounts 30 days after the end of each month	-	-	(26,391)	(31)	-
Akesu 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	147,284	21	Closes its accounts 30 days after the end of each month	-	-	(7,318)	(9)	-

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)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
Xinjiang President Enterprises Food Co., Ltd.	Shaanxi President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	\$ 1,605,248	32	Closes its accounts 30 days after the end of each month	\$ -	-	(\$ 134,368)	(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	1,215,597	24	Closes its accounts 30 days after the end of each month	-	-	(29,445)	(6)	-
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	242,220	5	Closes its accounts 30 days after the end of each month	-	-	(13,885)	(3)	-
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	221,623	4	Closes its accounts 30 days after the end of each month	-	-	(13,250)	(3)	-
Xinjiang 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	108,921	2	Closes its accounts 30 days after the end of each month	-	-	(7,595)	(2)	-
Shaanxi President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,605,248)	(38)	Closes its accounts 30 days after the end of each month	-	-	134,368	77	-
Shaanxi 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)	(115,815)	(3)	Closes its accounts 30 days after the end of each month	-	-	4,590	3	-
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	348,066	12	Closes its accounts 30 days after the end of each month	-	-	(19,341)	(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	260,472	9	Closes its accounts 30 days after the end of each month	-	-	(23,649)	(5)	-
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	220,302	8	Closes its accounts 30 days after the end of each month	-	-	(36,235)	(8)	-
Henan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(5,090,037)	(91)	Closes its accounts 30 days after the end of each month	-	-	246,885	65	-
Henan President Enterprises Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,296,607	33	Closes its accounts 30 days after the end of each month	-	-	(108,872)	(21)	-
Henan President Enterprises Co., Ltd.	Uni-President Shanghai Management Consulting Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	116,347	3	Closes its accounts 30 days after the end of each month	-	-	(1,650)	-	-
Hainan President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,167,176)	(94)	Closes its accounts 30 days after the end of each month	-	-	107,624	98	-
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	208,151	25	Closes its accounts 30 days after the end of each month	-	-	(16,538)	(11)	-
Hainan 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	152,496	18	Closes its accounts 30 days after the end of each month	-	-	(43,430)	(30)	-
Hainan President Enterprises Co., Ltd.	Shijiazhuang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	126,413	15	Closes its accounts 30 days after the end of each month	-	-	(16,786)	(12)	-
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)	(2,190,326)	(7)	Closes its accounts 30 days after the end of each month	-	-	198,984	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)	(1,507,834)	(5)	Closes its accounts 30 days after the end of each month	-	-	157,675	10	-
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	279,131	1	Closes its accounts 30 days after the end of each month	-	-	(32,362)	(2)	-
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)	(1,175,936)	(4)	Closes its accounts 30 days after the end of each month	-	-	157,583	10	-
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	1,249,905	5	Closes its accounts 30 days after the end of each month	-	-	(148,162)	(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)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
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)	\$ 659,105)	(2)	Closes its accounts 30 days after the end of each month	\$ -	-	\$ 66,024	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)	(507,915)	(2)	Closes its accounts 30 days after the end of each month	-	-	39,143	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)	(378,377)	(1)	Closes its accounts 30 days after the end of each month	-	-	24,314	2	-
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	4,327,248	17	Closes its accounts 30 days after the end of each month	-	-	(285,704)	(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)	(361,973)	(1)	Closes its accounts 30 days after the end of each month	-	-	50,165	3	-
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	Purchases	186,662	1	Closes its accounts 30 days after the end of each month	-	-	(27,172)	(1)	-
President Trading (Kunshan) Co., Ltd.	Uni-President Shanghai Management Consulting Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(358,689)	(1)	Closes its accounts 30 days after the end of each month	-	-	11,778	1	-
President Trading (Kunshan) Co., Ltd.	Uni-President Shanghai Management Consulting Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	139,381	1	Closes its accounts 30 days after the end of each month	-	-	(26,006)	(1)	-
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)	(305,994)	(1)	Closes its accounts 30 days after the end of each month	-	-	29,703	2	-
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)	(296,745)	(1)	Closes its accounts 30 days after the end of each month	-	-	9,972	1	-
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)	(290,802)	(1)	Closes its accounts 30 days after the end of each month	-	-	11,332	1	-
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	Purchases	124,477	-	Closes its accounts 30 days after the end of each month	-	-	(14,145)	(1)	-
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)	(262,370)	(1)	Closes its accounts 30 days after the end of each month	-	-	20,199	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)	(221,623)	(1)	Closes its accounts 30 days after the end of each month	-	-	13,250	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)	(208,151)	(1)	Closes its accounts 30 days after the end of each month	-	-	16,538	1	-
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)	(208,122)	(1)	Closes its accounts 30 days after the end of each month	-	-	9,882	1	-
President Trading (Kunshan) Co., Ltd.	Guiyang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(173,297)	(1)	Closes its accounts 30 days after the end of each month	-	-	13,004	1	-
President Trading (Kunshan) 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)	(154,645)	(1)	Closes its accounts 30 days after the end of each month	-	-	9,252	1	-
President Trading (Kunshan) Co., Ltd.	President Chain Store (Shanghai) Ltd.	An investee company of President Chain Store (Hong Kong) Holdings Ltd. accounted for under the equity method	(Sales)	(156,906)	(1)	Closes its accounts 45 days after the end of each month	-	-	14,094	2	-
President Trading (Kunshan) Co., Ltd.	Akesu President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(147,284)	-	Closes its accounts 30 days after the end of each month	-	-	7,318	-	-
President Trading (Kunshan) Co., Ltd.	President (Sanghai) Health Product Trading Company Ltd.	An investee company of President Pharmaceutical (Hong Kong) Holdings Ltd. accounted for under the equity method	(Sales)	(127,977)	-	Closes its accounts 30 days after the end of each month	-	-	5,975	-	-
President Trading (Kunshan) Co., Ltd.	Shanxi President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(127,004)	-	Closes its accounts 30 days after the end of each month	-	-	8,564	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)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
President Trading (Kunshan) Co., Ltd.	Shanxi President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	\$ 107,353	-	Closes its accounts 30 days after the end of each month	-	-	(\$ 14,128)	(1)	-
President Trading (Kunshan) 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	(Sales)	(111,555)	-	Closes its accounts 30 days after the end of each month	-	-	-	-	-
President Trading (Kunshan) Co., Ltd.	Changchun President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(110,815)	-	Closes its accounts 30 days after the end of each month	-	-	8,091	1	-
President Trading (Kunshan) 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)	(103,047)	-	15 days after invoice date	-	-	8,647	1	-
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	4,298,171	17	Closes its accounts 30 days after the end of each month	-	-	(317,213)	(16)	-
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	2,942,924	12	25 days after invoice date	-	-	(260,381)	(12)	-
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	1,995,490	8	Closes its accounts 30 days after the end of each month	-	-	(143,403)	(7)	-
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	1,596,071	6	25-45 days after invoice date	-	-	(145,791)	(7)	-
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	295,419	1	Closes its accounts 30 days after the end of each month	-	-	(31,580)	(2)	-
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	232,778	1	45-day bill maturity	-	-	(50,149)	(3)	-
President Trading (Kunshan) Co., Ltd.	Shaanxi President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	115,815	-	Closes its accounts 30 days after the end of each month	-	-	(4,590)	-	-
President Enterprises (Inner Mongolia) Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(191,497)	(30)	Closes its accounts 30 days after the end of each month	-	-	-	-	-
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	238,935	51	Closes its accounts 30 days after the end of each month	-	-	(1,457)	(13)	-
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)	(662,440)	(81)	Closes its accounts 30 days after the end of each month	-	-	40,895	84	-
Changchun President Enterprises Co., Ltd.	Harbin President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(123,159)	(15)	Closes its accounts 30 days after the end of each month	-	-	7,186	15	-
Changchun 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	110,815	22	Closes its accounts 30 days after the end of each month	-	-	(8,091)	(13)	-
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)	(252,801)	(37)	Closes its accounts 30 days after the end of each month	-	-	2,317	11	-
Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	111,555	42	Closes its accounts 30 days after the end of each month	-	-	-	-	-
President (Shanghai) Trading Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(183,603)	(15)	Closes its accounts 30 days after the end of each month	-	-	38,616	29	-
President (Shanghai) Trading Co., Ltd.	Jinan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(112,974)	(9)	Closes its accounts 30 days after the end of each month	-	-	10,728	8	-
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)	(4,298,171)	(83)	Closes its accounts 30 days after the end of each month	-	-	317,213	86	-
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)	(442,291)	(9)	Closes its accounts 30 days after the end of each month	-	-	14,042	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)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
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	Purchases	\$ 115,363	3	Closes its accounts 30 days after the end of each month	\$ -	-	(\$ 39,480)	(6)	-
Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(224,906)	(4)	Closes its accounts 30 days after the end of each month	-	-	11,596	3	-
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	251,832	7	45-day bill maturity	-	-	(40,356)	(6)	-
Uni-President Shanghai Management Consulting Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(139,381)	(3)	Closes its accounts 30 days after the end of each month	-	-	26,006	22	-
Uni-President Shanghai Management 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	358,689	23	Closes its accounts 30 days after the end of each month	-	-	(11,778)	(3)	-
Uni-President Shanghai Management Consulting Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(124,486)	(3)	Closes its accounts 30 days after the end of each month	-	-	8,475	7	-
Uni-President Shanghai Management Consulting Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(123,754)	(3)	Closes its accounts 30 days after the end of each month	-	-	12,367	11	-
Uni-President Shanghai Management Consulting Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	156,127	10	Closes its accounts 30 days after the end of each month	-	-	(6,043)	(1)	-
Uni-President Shanghai Management Consulting Co., Ltd.	Henan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(116,347)	(3)	Closes its accounts 30 days after the end of each month	-	-	1,650	1	-
Uni-President Shanghai Management Consulting Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(112,482)	(3)	Closes its accounts 30 days after the end of each month	-	-	4,949	4	-
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)	(371,039)	(47)	Closes its accounts 30 days after the end of each month	-	-	2,089	4	-
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	240,511	63	45-day bill maturity	-	-	(45,366)	(55)	-
Shanghai E & P Trading Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(2,222,763)	(31)	45 days after invoice date	-	-	185,512	32	-
Shanghai E & P Trading Co., Ltd.	Shijiazhuang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,255,666)	(17)	45 days after invoice date	-	-	52,043	18	-
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)	(446,858)	(6)	5~15 days after invoice date	-	-	24,770	4	-
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)	(416,480)	(3)	5~45 days after invoice date	-	-	32,433	6	-
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)	(382,810)	(5)	5~45 days after invoice date	-	-	46,746	8	-
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)	(323,315)	(4)	15 days after invoice date	-	-	36,996	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)	(241,430)	(3)	5~45 days after invoice date	-	-	32,720	6	-
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)	(199,834)	(3)	Closes its accounts 30 days after the end of each month	-	-	6,884	1	-
Shanghai E & P Trading Co., Ltd.	Zhanjiang Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	(Sales)	(162,481)	(2)	5~45 days after invoice date	-	-	7,660	1	-
Shanghai E & P Trading Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(156,591)	(2)	45-day bill maturity	-	-	11,342	2	-
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)	(146,634)	(2)	5~15 days after invoice date	-	-	11,288	2	-

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)		Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	
Shanghai E & P Trading Co., Ltd.	Tian Jin Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	(Sales)	(\$ 132,095)	(2)	5~45 days after invoice date	\$ -	—	\$ 15,350	3	-
Shanghai E & P Trading Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	(Sales)	(113,267)	(2)	5~45 days after invoice date	-	—	15,790	3	-
Shanghai E & P Trading Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(104,579)	(1)	45-day bill maturity	-	—	8,683	2	-

(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 1:31.43, CNY:NTD 1:4.498, VND:NTD 1:0.001195, THB:NTD 1:0.9976, MYR:NTD 1 : 7.8370, PHP:NTD 1:0.5343 and KRW:NTD 1:0.02183) , amounts of transactions of purchases and sales are translated using the average exchange rates for the year ended December 31, 2025 (USD:NTD 1:31.13, CNY:NTD 1:4.333, VND:NTD 1:0.001197, THB:NTD 1 : 0.9470, MYR:NTD 1 : 7.3962, PHP:NTD 1:0.5413 and KRW:NTD 1:0.02189).

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Receivables from related parties reaching \$100 million or 20% of the Company's paid-in capital or more

December 31, 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	\$ 1,443,816	8.22	\$ -	-	\$ 1,437,371	\$ -
Uni-President Enterprises Corp.	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Accounts receivable	656,116	10.09	-	-	626,310	-
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	506,368	14.14	-	-	506,368	-
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	497,251	8.67	-	-	489,884	-
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Other receivables	194,328	-	-	-	7,222	-
Uni-President Enterprises Corp.	Tong-Shun Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	213,595	5.62	-	-	184,226	-
Uni-President Enterprises Corp.	Tung-Yi Foods Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	184,930	6.78	-	-	184,930	-
Uni-President Enterprises Corp.	Tung Hsyung Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	177,642	5.02	-	-	164,886	-
Uni-President Enterprises Corp.	Guan Chan Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	172,380	6.04	-	-	163,713	-
Uni-President Enterprises Corp.	Tong Zhan Corporation Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	128,569	9.40	-	-	128,569	-
Cayman President Holdings Ltd.	Yahoo! Taiwan Holdings Ltd.	An investee company of Cayman President Holdings Ltd. accounted for under the equity method	Other receivables	1,571,500	-	-	-	-	-
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	974,330	-	-	-	-	-
Kai Yu Investment Co., Ltd.	Uni-President Express Corp.	An investee company accounted for under the equity method	Other receivables	821,076	-	-	-	-	-
Kai Yu Investment Co., Ltd.	Tung Ho Development Corp.	An investee company accounted for under the equity method	Other receivables	100,269	-	-	-	-	-
Nanlien International Corp.	Link Pro Corporation	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	262,942	7.11	-	-	-	-
President Packaging Industrial Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	108,163	8.13	-	-	-	-
President Chain Store Corp.	Uni-President Enterprises Corp.	The Company	Other receivables	295,865	-	-	-	63,042	-
Tung Ang Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	243,386	12.99	-	-	-	-

Company Name	Name of the counterparty	Relationship	Receivables from related party		Turnover rate	Overdue receivables			
			General ledger account	Amount		Amount	Action taken for overdue accounts	Subsequent collections	Allowance for doubtful accounts
Tung Ang Enterprises Corp.	Tung Hsyng Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	\$ 157,646	6.85	\$ -	-	\$ -	\$ -
Tung Hsyng Co., Ltd.	Presicarre Corp.	An investee company accounted for under the equity method	Accounts receivable	192,002	3.53	-	-	-	-
Kai Ya Food Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	301,949	7.08	-	-	-	-
Ton Yu Investment Inc.	President Property Corp.	An investee company of President International Development Corp. accounted for under the equity method	Other receivables	120,000	-	-	-	-	-
Tung Lo Development Co., Ltd.	Uni-President Express Corp.	An investee company accounted for under the equity method	Other receivables	100,163	-	-	-	-	-
President Fair Development Corp.	President Being Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	301,305	-	-	-	-	-
President Fair Development Corp.	Tone Sang Construction Corp.	An investee company accounted for under the equity method	Other receivables	301,305	-	-	-	-	-
President Fair Development Corp.	President Century Corp.	An investee company of President Fair Development Corp. accounted for under the equity method	Other receivables	177,645	-	-	-	-	-
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	185,555	-	-	-	-	-
Ton Yi (China) Investment Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	480,311	-	-	-	147	-
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	317,906	-	-	-	-	-
Sichuan Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Accounts receivable	254,086	8.81	-	-	254,086	-
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	225,891	-	-	-	-	-
Sichuan Ton Yi Industrial Co., Ltd.	Wuxi Tonyi Daiwa Industrial Co., Ltd.	An investee company of Wuxi Ton Yi Industrial Packing Co., Ltd. accounted for under the equity method	Other receivables	182,146	-	-	-	-	-
Sichuan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	157,863	-	-	-	-	-
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	270,062	-	-	-	-	-

Company Name	Name of the counterparty	Relationship	Receivables from related party		Turnover rate	Overdue receivables			
			General ledger account	Amount		Amount	Action taken for overdue accounts	Subsequent collections	Allowance for doubtful accounts
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	\$ 220,705	9.02	\$ -	-	\$ 193,767	\$ -
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	222,532	10.23	-	-	203,218	-
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	138,123	-	-	-	-	-
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	227,196	8.90	-	-	226,856	-
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	294,552	-	-	-	-	-
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	272,540	-	-	-	-	-
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	158,003	-	-	-	-	-
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	156,955	12.19	-	-	156,955	-
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	260,381	11.51	-	-	260,381	-
Kunshan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	229,310	-	-	-	138,517	-
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	228,640	-	-	-	-	-
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	162,142	8.91	-	-	162,142	-
Beijing Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	137,315	-	-	-	-	-
Beijing Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	112,526	-	-	-	-	-

Company Name	Name of the counterparty	Relationship	Receivables from related party		Turnover rate	Overdue receivables			
			General ledger account	Amount		Amount	Action taken for overdue accounts	Subsequent collections	Allowance for doubtful accounts
Chengdu 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	\$ 409,729	-	\$ -	-	\$ -	\$ -
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	145,791	16.51	-	-	145,791	-
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	191,369	5.77	-	-	93,171	-
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	366,878	-	-	-	-	-
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	272,820	-	-	-	610	-
Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	160,503	-	-	-	-	-
Fujian Ton Yi Tinplate Co., Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Jiangsu Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Accounts receivable	170,933	12.57	-	-	170,933	-
Uni-President Superior Commissary Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	560,642	11.27	-	-	-	-
21 Century Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	287,188	5.98	-	-	7,321	-
President Pharmaceutical Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	167,705	4.03	-	-	38,416	-
President Information Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	290,574	6.51	-	-	748	-
Qware Systems & Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	140,630	5.78	-	-	45,775	-
President Transnet Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	107,585	5.95	-	-	37,224	-
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	162,978	9.06	-	-	150,016	-
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	149,131	10.67	-	-	148,447	-
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	112,246	10.92	-	-	112,246	-

Company Name	Name of the counterparty	Relationship	Receivables from related party		Turnover rate	Overdue receivables			
			General ledger account	Amount		Amount	Action taken for overdue accounts	Subsequent collections	Allowance for doubtful accounts
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	\$ 154,120	11.59	\$ -	-	\$ 154,120	\$ -
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	170,315	6.23	-	-	-	-
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	296,897	-	-	-	-	-
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	423,807	-	-	-	-	-
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	135,255	-	-	-	-	-
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	920,566	-	-	-	-	-
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	796,133	-	-	-	-	-
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	733,088	-	-	-	-	-
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	647,279	-	-	-	-	-
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	599,708	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Uni-President Shanghai Management Consulting Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	505,566	-	-	-	-	-
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	427,220	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Shijiazhuang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	229,702	-	-	-	-	-
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	177,083	-	-	-	-	-
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	165,779	-	-	-	-	-

Company Name	Name of the counterparty	Relationship	Receivables from related party		Turnover rate	Overdue receivables			
			General ledger account	Amount		Amount	Action taken for overdue accounts	Subsequent collections	Allowance for doubtful accounts
Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Hutubi) Tomato Products Technology Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	\$ 101,605	-	\$ -	-	\$ -	\$ -
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	101,306	-	-	-	-	-
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	685,158	-	-	-	-	-
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	291,305	-	-	-	-	-
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	254,795	12.54	-	-	-	-
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	1,042,952	-	-	-	-	-
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	143,403	11.90	-	-	-	-
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	534,302	-	-	-	-	-
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	317,213	12.33	-	-	-	-
Uni-President Enterprises (Shanghai) Drink & 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	178,092	-	-	-	-	-
Fuzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	1,150,968	-	-	-	-	-
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	285,704	14.58	-	-	-	-
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	764,937	-	-	-	-	-
Guangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	1,910,677	-	-	-	-	-

Company Name	Name of the counterparty	Relationship	Receivables from related party		Turnover rate	Overdue receivables			
			General ledger account	Amount		Amount	Action taken for overdue accounts	Subsequent collections	Allowance for doubtful accounts
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	\$ 976,848	-	\$ -	-	\$ -	-
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	557,435	-	-	-	-	-
Changsha President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	1,002,916	-	-	-	-	-
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	158,703	18.38	-	-	-	-
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	356,855	-	-	-	-	-
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	132,325	9.16	-	-	-	-
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	743,510	-	-	-	-	-
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	Accounts receivable	148,162	9.86	-	-	-	-
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	1,245,590	-	-	-	-	-
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	737,032	-	-	-	-	-
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	1,673,095	-	-	-	-	-
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	708,238	-	-	-	-	-
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	423,806	-	-	-	-	-
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	134,368	15.91	-	-	-	-

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		
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	\$ 661,910	-	\$ -	-	\$ -	-
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	246,885	22.05	-	-	-	-
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	375,087	-	-	-	-	-
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	198,984	14.65	-	-	-	-
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	157,675	10.86	-	-	-	-
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	157,583	6.99	-	-	-	-
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	176,634	-	-	-	-	-
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	273,801	-	-	-	-	-
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	148,981	11.22	-	-	-	-
Yantai Tongli Beverage Industries Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	275,458	-	-	-	-	-
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	702,147	-	-	-	-	-
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	183,325	13.00	-	-	-	-
Nanning President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	1,578,888	-	-	-	-	-
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	618,395	-	-	-	-	-

Company Name	Name of the counterparty	Relationship	Receivables from related party		Turnover rate	Overdue receivables		Subsequent collections	Allowance for doubtful accounts
			General ledger account	Amount		Amount	Action taken for overdue accounts		
Hainan President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	\$ 107,624	10.30	\$ -	-	\$ -	\$ -
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	369,407	-	-	-	-	-
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	Accounts receivable	117,823	6.33	-	-	-	-
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	Accounts receivable	110,715	12.14	-	-	-	-
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	108,872	6.23	-	-	-	-
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	1,178,289	-	-	-	-	-
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	462,234	-	-	-	-	-
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	185,512	12.65	-	-	-	-

(Note) Foreign currencies are translated into New Taiwan Dollars using the exchange rates as of report date.(USD:NTD 1:31.43, CNY:NTD 1:4.498, THB:NTD 1:0.9976, PHP:NTD 1:0.5343 and KRW:NTD 1:0.02183).

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Significant inter-company transactions during the reporting periods

For the year ended December 31, 2025

Table 6

Expressed in thousands of NTD

Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	General ledger account	Intercompany transactions		The percentage of consolidated total revenue or total assets (Note 4)
					Amount	Terms	
0	Uni-President Enterprises Corp.	Uni-President Cold-Chain Corp.	1	Sales	\$ 11,479,669	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	1,443,816	-	-
0	Uni-President Enterprises Corp.	Uni-President Cold-Chain Corp.	1	Shipping expenses	667,233	Closes its accounts 30 days after the end of each month	-
0	Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	1	Sales	6,715,520	Closes its accounts 38 days after the end of each week	1%
0	Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	1	Accounts receivable	506,368	-	-
0	Uni-President Enterprises Corp.	Retail Support International Corp.	1	Sales	5,943,265	Closes its accounts 30 days after the end of each month	1%
0	Uni-President Enterprises Corp.	Retail Support International Corp.	1	Accounts receivable	656,116	-	-
0	Uni-President Enterprises Corp.	President Chain Store Corp.	1	Sales	4,497,637	Closes its accounts 35 days after the end of each month	1%
0	Uni-President Enterprises Corp.	President Chain Store Corp.	1	Accounts receivable	497,251	-	-
0	Uni-President Enterprises Corp.	Tung-Yi Foods Enterprises Corp.	1	Sales	1,244,145	Closes its accounts 50 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tung Hsyng Co., Ltd.	1	Sales	1,156,432	Closes its accounts 60 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tong-Shun Enterprises Corp.	1	Sales	1,150,422	Closes its accounts 62 days after the end of each week	-
0	Uni-President Enterprises Corp.	Guan-Chan Enterprises Co., Ltd.	1	Sales	1,009,805	Closes its accounts 54 days after the end of each week	-
0	Uni-President Enterprises Corp.	Fu Yi Enterprises Corp.	1	Sales	774,158	Closes its accounts 27 days after the end of each week	-
0	Uni-President Enterprises Corp.	Uni-President Vender Corp.	1	Sales	700,178	Closes its accounts 20 days after the end of each month	-
0	Uni-President Enterprises Corp.	Uni-Wonder Corporation	1	Sales	621,949	Closes its accounts 30 days after the end of each month	-
0	Uni-President Enterprises Corp.	Tung-Hsiang Enterprises Corp.	1	Sales	540,044	Closes its accounts 49 days after the end of each week	-
0	Uni-President Enterprises Corp.	Kun Rich Corp.	1	Sales	457,758	Closes its accounts 42 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tung-Ju Enterprise Corp.	1	Sales	443,882	Closes its accounts 65 days after the end of each week	-
0	Uni-President Enterprises Corp.	Uni-President Superior Commissary Corp.	1	Sales	306,449	Closes its accounts 60 days after the end of each month	-
0	Uni-President Enterprises Corp.	President Kikkoman Inc.	1	Purchase	1,143,441	Closes its accounts 25~30 days after the end of each month	-
0	Uni-President Enterprises Corp.	President Nisshin Corp.	1	Purchase	681,464	Closes its accounts 30 days after the end of each month	-
0	Uni-President Enterprises Corp.	Uni-President (Vietnam) Co., Ltd.	1	Purchase	530,013	30 days after delivery	-
0	Uni-President Enterprises Corp.	Presco Netmarketing Inc.	1	Advertising expenses	383,899	Closes its accounts 30 days after the end of each month	-
0	Uni-President Enterprises Corp.	Uni-President Dream Parks Corp.	1	Advertising expenses	313,017	Closes its accounts 45 days after the end of each month	-
1	Cayman President Holdings Ltd.	Yahoo! Taiwan Holdings Ltd.	3	Other receivables	1,571,500	-	-
1	Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	3	Other receivables	974,330	-	-
2	Kai Yu Investment Co., Ltd.	Uni-President Express Corp.	3	Other receivables	821,076	-	-
3	Nanlien International Corp.	Link Pro Corporation	3	Sales	1,856,551	Closes its accounts 35 days after the end of each month	-
4	Presco Netmarketing Inc.	President Chain Store (Zhejiang) Ltd.	3	Service revenue	1,083,213	Closes its accounts 60 days after the end of each month	-
5	Uni-President Development Corp.	Uni-President Department Stores Corp.	3	Rental income	382,966	Monthly payment	-

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)
6	Tait Marketing & Distribution Co., Ltd.	President Chain Store Corp.	3	Sales	\$ 871,204	Closes its accounts 20~70 days after the end of each month	-
7	President Packaging Corp.	President Chain Store Corp.	3	Sales	659,742	Closes its accounts 15~60 days after the end of each month	-
8	Tung Ang Enterprises Corp.	President Chain Store Corp.	3	Sales	2,935,406	Closes its accounts 30 days after the end of each month	-
8	Tung Ang Enterprises Corp.	Tung Hsyng Co., Ltd.	3	Sales	1,161,499	Closes its accounts 60 days after the end of each week	-
8	Tung Ang Enterprises Corp.	Tung-Ju Enterprise Corp.	3	Sales	360,184	Closes its accounts 56 days after the end of each week	-
9	Tung Hsyng Co.Ltd.	Presicarre Corp.	3	Sales	765,038	Closes its accounts 50~85 days after the end of each month	-
10	Link Pro Corporation	President Chain Store Corp.	3	Sales	988,912	Closes its accounts 10~54 days after the end of each month	-
11	Tung-Ju Enterprise Corp.	Presicarre Corp.	3	Sales	440,467	Closes its accounts 60 days after the end of each month	-
12	Kai Ya Food Co., Ltd.	President Chain Store Corp.	3	Sales	1,685,830	Closes its accounts 40 days after the end of each month	-
12	Kai Ya Food Co., Ltd.	President Chain Store Corp.	3	Accounts receivable	301,949	-	-
13	President Fair Development Corp.	President Being Corp.	3	Other receivables	301,305	-	-
13	President Fair Development Corp.	Tone Sang Construction Corp.	3	Other receivables	301,305	-	-
14	Chengdu Ton Yi Industrial Packing Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	409,729	-	-
15	Wuxi Ton Yi Industrial Packing Co., Ltd.	President Trading (Kunshan) Co., Ltd.	3	Sales	1,596,071	25~45 days after invoice date	-
15	Wuxi Ton Yi Industrial Packing Co., Ltd.	Chengdu Ton Yi Industrial Packing Co., Ltd.	3	Sales	512,064	Closes its accounts 30 days after the end of each month	-
15	Wuxi Ton Yi Industrial Packing Co., Ltd.	Changsha Ton Yi Industrial Co., Ltd.	3	Sales	437,593	Closes its accounts 30 days after the end of each month	-
16	Jiangsu Ton Yi Tinplate Co., Ltd.	Changsha Ton Yi Industrial Co., Ltd.	3	Sales	768,417	67 days after invoice date	-
16	Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Tonyi Daiwa Industrial Co., Ltd.	3	Other receivables	366,878	-	-
17	Fujian Ton Yi Tinplate Co., Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	3	Sales	1,882,399	67 days after invoice date	-
18	Ton Yi (China) Investment Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	480,311	-	-
18	Ton Yi (China) Investment Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Other receivables	317,906	-	-
19	Sichuan Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	2,265,188	25 days after invoice date	-
20	Zhanjiang Ton Yi Industrial Co., Ltd.	Zhanjiang President Enterprises Co., Ltd.	3	Sales	1,341,679	25 days after invoice date	-
21	Zhangzhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	2,121,687	25 days after invoice date	-
22	Huizhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	2,293,228	25 days after invoice date	-
23	Taizhou Ton Yi Industrial Co., Ltd.	Taizhou President Enterprises Co., Ltd.	3	Sales	2,307,745	25 days after invoice date	-
24	Chengdu Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	1,575,865	25 days after invoice date	-
25	Kunshan Ton Yi Industrial Co., Ltd.	President Trading (Kunshan) Co., Ltd.	3	Sales	2,942,924	25 days after invoice date	-
26	Beijing Ton Yi Industrial Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	1,345,204	25 days after invoice date	-
27	Tian Jin Ton Yi Industrial Co., Ltd.	Uni-President Enterprises (TianJin) Co., Ltd.	3	Sales	840,943	25 days after invoice date	-
28	SciAnda (Changshu) Pharmaceuticals, Ltd.	ScinoPharm Taiwan, Ltd.	3	Sales	339,649	Closes its accounts 90 days after the end of each month	-
29	Capital Marketing Consultant Corp.	President Chain Store Corp.	3	Service revenue	345,364	Closes its accounts 45~65 days after the end of each month	-
30	Uni-President Cold-Chain Corp.	President Chain Store Corp.	3	Distribution revenue	837,561	Closes its accounts 30 days after the end of each month	-

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)
31	21 Century Co., Ltd.	President Chain Store Corp.	3	Sales	\$ 1,547,660	Closes its accounts 30~60 days after the end of each month	-
32	President Transnet Corp.	President Chain Store Corp.	3	Sales	653,753	Closes its accounts 60 days after the end of each month	-
33	Uni-President Superior Commissary Corp.	President Chain Store Corp.	3	Sales	6,038,874	Closes its accounts 30~45 days after the end of each month	1%
33	Uni-President Superior Commissary Corp.	President Chain Store Corp.	3	Accounts receivable	560,642	-	-
34	Qware Systems & Services Corp.	President Chain Store Corp.	3	Service revenue	774,990	Closes its accounts 40 days after the end of each month	-
35	President Information Corp.	President Chain Store Corp.	3	Service revenue	1,772,913	Closes its accounts 30 days after the end of each month	-
36	President Pharmaceutical Corp.	President Drugstore Business Corp.	3	Sales	695,422	Closes its accounts 30~110 days after the end of each month	-
36	President Pharmaceutical Corp.	President Chain Store Corp.	3	Sales	621,151	Closes its accounts 60~70 days after the end of each month	-
37	Retail Support International Corp.	Uni-Wonder Corporation	3	Distribution revenue	342,346	Closes its accounts 29 days after the end of each month	-
38	Duskin Serve Taiwan Co., Ltd.	President Chain Store Corp.	3	Service revenue	421,409	Closes its accounts 45 days after the end of each month	-
39	President Logistics International Co., Ltd.	Uni-President Cold-Chain Corp.	3	Distribution revenue	1,619,995	Closes its accounts 20 days after the end of each month	-
39	President Logistics International Co., Ltd.	Wisdom Distribution Services Corp.	3	Distribution revenue	1,486,743	Closes its accounts 20 days after the end of each month	-
39	President Logistics International Co., Ltd.	Retail Support International Corp.	3	Distribution revenue	1,222,939	Closes its accounts 20 days after the end of each month	-
40	Retail Support Taiwan Corp.	Retail Support International Corp.	3	Distribution revenue	370,935	Closes its accounts 15~20 days after the end of each month	-
41	Chieh Shun Transport Corp.	President Logistics International Co., Ltd.	3	Distribution revenue	1,721,309	Closes its accounts 20 days after the end of each month	-
41	Chieh Shun Transport Corp.	President Transnet Corp.	3	Distribution revenue	689,250	Closes its accounts 40 days after the end of each month	-
43	Uni-President (Thailand) Ltd.	Uni-President Marketing Co., Ltd.	3	Sales	830,153	Closes its accounts 60 days after the end of each month	-
44	Uni-President (Vietnam) Co., Ltd.	Uni-President (Malaysia) SDN. BHD.	3	Sales	317,112	Closes its accounts 60 days after the end of each month	-
45	Zhongshan President Enterprises Co., Ltd.	Zhangzhou President Biotech Co., Ltd.	3	Other receivables	423,807	-	-
46	Uni-President Enterprises (China) Investment Corp.	President Trading (Kunshan) Co., Ltd.	3	Other receivables	920,566	-	-
46	Uni-President Enterprises (China) Investment Corp.	Shanxi President Enterprises Co., Ltd.	3	Other receivables	796,133	-	-
46	Uni-President Enterprises (China) Investment Corp.	Harbin President Enterprises Co., Ltd.	3	Other receivables	733,088	-	-
46	Uni-President Enterprises (China) Investment Corp.	Jiangsu President Enterprises Co., Ltd.	3	Other receivables	647,279	-	-
46	Uni-President Enterprises (China) Investment Corp.	Baiyin President Enterprises Co., Ltd.	3	Other receivables	599,708	-	-
46	Uni-President Enterprises (China) Investment Corp.	Uni-President Shanghai Management Consulting Co., Ltd.	3	Other receivables	505,566	-	-
46	Uni-President Enterprises (China) Investment Corp.	President Enterprises (Inner Mongolia) Co., Ltd.	3	Other receivables	427,220	-	-
47	Guiyang President Enterprises Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	3	Sales	666,093	Closes its accounts 30 days after the end of each month	-
47	Guiyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	685,158	-	-
48	Kunming President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	702,147	-	-
49	Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales	2,247,848	Closes its accounts 30 days after the end of each month	-
49	Chengdu President Enterprises Food Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	3	Sales	504,263	Closes its accounts 30 days after the end of each month	-
49	Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,042,952	-	-
50	Taizhou President Enterprises Co., Ltd.	President Trading (Kunshan) Co., Ltd.	3	Sales	1,995,490	Closes its accounts 30 days after the end of each month	-
50	Taizhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	534,302	-	-

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)
51	Kunshan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	\$ 618,395	-	-
52	Fuzhou President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	750,383	Closes its accounts 30 days after the end of each month	-
52	Fuzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,150,968	-	-
53	Hefei President Enterprises Co., Ltd.	President Trading (Kunshan) Co., Ltd.	3	Sales	1,249,905	Closes its accounts 30 days after the end of each month	-
53	Hefei President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,245,590	-	-
54	Hangzhou President Enterprises Co., Ltd.	President Trading (Kunshan) Co., Ltd.	3	Sales	4,327,248	Closes its accounts 30 days after the end of each month	1%
54	Hangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	764,937	-	-
55	Guangzhou President Enterprises Co., Ltd.	Nanning President Enterprises Co., Ltd.	3	Sales	1,142,523	Closes its accounts 30 days after the end of each month	-
55	Guangzhou President Enterprises Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	3	Sales	1,069,821	Closes its accounts 30 days after the end of each month	-
55	Guangzhou President Enterprises Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Sales	962,982	Closes its accounts 30 days after the end of each month	-
55	Guangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,910,677	-	-
56	Nanchang President Enterprises Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Sales	547,000	Closes its accounts 30 days after the end of each month	-
56	Nanchang President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	Sales	393,812	Closes its accounts 30 days after the end of each month	-
56	Nanchang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	976,848	-	-
57	Nanning President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	1,673,847	Closes its accounts 30 days after the end of each month	-
57	Nanning President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,578,888	-	-
58	Zhanjiang President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	1,330,896	Closes its accounts 30 days after the end of each month	-
58	Zhanjiang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	557,435	-	-
59	Shenyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	708,238	-	-
60	Changsha President Enterprises Co., Ltd.	Nanchang President Enterprises Co., Ltd.	3	Sales	767,484	Closes its accounts 30 days after the end of each month	-
60	Changsha President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	Sales	446,182	Closes its accounts 30 days after the end of each month	-
60	Changsha President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,002,916	-	-
61	Jinan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	3,157,090	Closes its accounts 30 days after the end of each month	-
61	Jinan President Enterprises Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	3	Sales	470,935	Closes its accounts 30 days after the end of each month	-
61	Jinan President Enterprises Co., Ltd.	Shaanxi President Enterprises Co., Ltd.	3	Sales	348,066	Closes its accounts 30 days after the end of each month	-
61	Jinan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	356,855	-	-
62	Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Sales	1,489,923	Closes its accounts 30 days after the end of each month	-
62	Wuhan President Enterprises Food Co., Ltd.	Nanchang President Enterprises Co., Ltd.	3	Sales	614,269	Closes its accounts 30 days after the end of each month	-
62	Wuhan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	743,510	-	-
63	Zhengzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,673,095	-	-
64	Chongqing President Enterprises Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	1,307,094	Closes its accounts 30 days after the end of each month	-
64	Chongqing President Enterprises Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	3	Sales	362,139	Closes its accounts 30 days after the end of each month	-
64	Chongqing President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	737,032	-	-

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)
65	Beijing President Enterprises Drinks Co., Ltd.	Henan President Enterprises Co., Ltd.	3	Sales	\$ 1,296,607	Closes its accounts 30 days after the end of each month	-
65	Beijing President Enterprises Drinks Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	625,560	Closes its accounts 30 days after the end of each month	-
65	Beijing President Enterprises Drinks Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	595,341	Closes its accounts 30 days after the end of each month	-
65	Beijing President Enterprises Drinks Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	Sales	496,053	Closes its accounts 30 days after the end of each month	-
65	Beijing President Enterprises Drinks Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Sales	469,646	Closes its accounts 30 days after the end of each month	-
65	Beijing President Enterprises Drinks Co., Ltd.	Nanning President Enterprises Co., Ltd.	3	Sales	462,630	Closes its accounts 30 days after the end of each month	-
65	Beijing President Enterprises Drinks Co., Ltd.	Nanchang President Enterprises Co., Ltd.	3	Sales	343,969	Closes its accounts 30 days after the end of each month	-
65	Beijing President Enterprises Drinks Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Sales	330,231	Closes its accounts 30 days after the end of each month	-
66	Shanxi President Enterprises Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	506,998	Closes its accounts 30 days after the end of each month	-
67	Uni-President Enterprises (TianJin) Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	2,007,002	Closes its accounts 30 days after the end of each month	-
68	Akesu President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	3	Sales	1,215,597	Closes its accounts 30 days after the end of each month	-
68	Akesu President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	423,806	-	-
69	Xinjiang President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,178,289	-	-
70	Shaanxi President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	3	Sales	1,605,248	Closes its accounts 30 days after the end of each month	-
70	Shaanxi President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	661,910	-	-
71	Henan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	5,090,037	Closes its accounts 30 days after the end of each month	1%
71	Henan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	375,087	-	-
72	Hainan President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	1,167,176	Closes its accounts 30 days after the end of each month	-
72	Hainan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	369,407	-	-
73	President Trading (Kunshan) Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales	2,190,326	Closes its accounts 30 days after the end of each month	-
73	President Trading (Kunshan) Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	1,507,834	Closes its accounts 30 days after the end of each month	-
73	President Trading (Kunshan) Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Sales	1,175,936	Closes its accounts 30 days after the end of each month	-
73	President Trading (Kunshan) Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Sales	659,105	Closes its accounts 30 days after the end of each month	-
73	President Trading (Kunshan) Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	Sales	507,915	Closes its accounts 30 days after the end of each month	-
73	President Trading (Kunshan) Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	3	Sales	378,377	Closes its accounts 30 days after the end of each month	-
73	President Trading (Kunshan) Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	3	Sales	361,973	Closes its accounts 30 days after the end of each month	-
73	President Trading (Kunshan) Co., Ltd.	Uni-President Shanghai Management Consulting Co., Ltd.	3	Sales	358,689	Closes its accounts 30 days after the end of each month	-
73	President Trading (Kunshan) Co., Ltd.	Nanchang President Enterprises Co., Ltd.	3	Sales	305,994	Closes its accounts 30 days after the end of each month	-
74	Changchun President Enterprises Co., Ltd.	Shenyang President Enterprises Co., Ltd.	3	Sales	662,440	Closes its accounts 30 days after the end of each month	-
75	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	President Trading (Kunshan) Co., Ltd.	3	Sales	4,298,171	Closes its accounts 30 days after the end of each month	1%
75	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	President Trading (Kunshan) Co., Ltd.	3	Accounts receivable	317,213	-	-
75	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	President (Shanghai) Private Label Marketing and Trading Co., Ltd.	3	Sales	442,291	Closes its accounts 30 days after the end of each month	-
76	Xuzhou President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	371,039	Closes its accounts 30 days after the end of each month	-

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)
76	Xuzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	\$ 462,234	-	-
77	Shanghai E & P Trading Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	2,222,763	45 days after invoice date	-
77	Shanghai E & P Trading Co., Ltd.	Shijiazhuang President Enterprises Co., Ltd.	3	Sales	1,255,666	45 days after invoice date	-
77	Shanghai E & P Trading Co., Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	3	Sales	446,858	5~15 days after invoice date	-
77	Shanghai E & P Trading Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	3	Sales	416,480	5~45 days after invoice date	-
77	Shanghai E & P Trading Co., Ltd.	Sichuan Ton Yi Industrial Co., Ltd.	3	Sales	382,810	5~45 days after invoice date	-
77	Shanghai E & P Trading Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	3	Sales	323,315	15 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 year ended December 31, 2025

Table 7

Expressed in thousands of NTD

Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of December 31, 2025			Net income (loss) of the investee	Investment Income (loss) recognized by the Company	Note
				Balance as at December 31, 2025	Balance as at December 31, 2024	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	\$ 76,890,675	\$ 6,598,440	\$ 6,704,087	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	14,021,439	635,359	630,339	Subsidiary
Uni-President Enterprises Corp.	Uni-President Express Corp.	Taiwan	Distribution center	8,000,000	8,000,000	800,000,000	100.00	7,528,810	(87,011)	69,078	Subsidiary
Uni-President Enterprises Corp.	Kai Nan Investment Co., Ltd.	Taiwan	Professional investments	2,425,000	2,425,000	207,482,657	100.00	2,465,810	214,171	213,941	Subsidiary
Uni-President Enterprises Corp.	Nanlien International Corp.	Taiwan	Importation and exportation business	525,889	525,889	99,999,184	100.00	2,446,314	778,209	789,168	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	1,229,344	183,322	183,322	Subsidiary
Uni-President Enterprises Corp.	Presco Netmarketing Inc.	Taiwan	Information services	65,000	65,000	6,500,000	100.00	652,491	521,773	521,568	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	377,754	52,368	52,946	Subsidiary
Uni-President Enterprises Corp.	Tone Sang Construction Corp.	Taiwan	Building Industry	2,030,000	2,030,000	65,000,000	100.00	321,052	(394,168)	(347,137)	Subsidiary
Uni-President Enterprises Corp.	Tung Ho Development Corp.	Taiwan	Entertainment business	4,374,000	4,374,000	71,956,750	89.95	582,242	(66,911)	(60,184)	Subsidiary
Uni-President Enterprises Corp.	Presicarre Corp.	Taiwan	Hypermarket and supermarket	25,042,605	25,042,605	521,138,744	70.00	32,029,603	444,558	(58,365)	Subsidiary
Uni-President Enterprises Corp.	President International Development Corp.	Taiwan	Professional investments	10,431,029	10,431,029	917,734,230	69.37	10,788,559	807,252	537,706	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	948,331	211,587	133,574	Subsidiary
Uni-President Enterprises Corp.	Tung Lo Development Co., Ltd.	Taiwan	Entertainment business	2,455,257	2,455,257	98,884,799	61.80	910,653	(1,228)	(759)	Subsidiary
Uni-President Enterprises Corp.	President Tokyo Corp.	Taiwan	Car rental	389,977	389,977	29,986,824	51.00	437,132	123,164	62,811	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	758,999	404,390	203,568	Subsidiary
Uni-President Enterprises Corp.	Ton-Yi Industrial Corp.	Taiwan	Manufacturing of tinplate	9,061,326	9,061,326	719,357,425	45.55	9,727,070	2,152,307	984,530	Subsidiary

Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of December 31, 2025					
				Balance as at	Balance as at	Shares	Percentage of ownership	Book value	Net income (loss) of the investee	Investment Income (loss) recognized by the Company	Note
				December 31, 2025	December 31, 2024						
Uni-President Enterprises Corp.	President Chain Store Corp.	Taiwan	Operation of chain convenience stores	\$ 5,493,775	\$ 5,493,775	471,996,430	45.40	\$ 20,217,163	\$ 11,210,455	\$ 4,948,934	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	4,821,416	784,782	317,762	Subsidiary
Uni-President Enterprises Corp.	Uni-Wonder Corporation	Taiwan	Coffee chain merchandise	2,190,804	2,190,804	14,255,116	40.00	3,087,942	681,125	209,479	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	2,764,760	1,320,490	508,421	—
Uni-President Enterprises Corp.	ScinoPharm Taiwan, Ltd.	Taiwan	Research, manufacturing and sales of materials for medicine	3,881,044	3,881,044	299,968,639	37.94	5,758,458	136,951	51,953	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	1,410,083	718,958	239,828	—
Uni-President Enterprises Corp.	Kuang Chuan Dairy Co., Ltd.	Taiwan	Manufacturing and sales of dairy products · soft drinks etc.	961,560	961,560	31,252,839	31.25	3,364,100	1,417,002	442,451	—
Uni-President Enterprises Corp.	PChome Online Inc.	Taiwan	E-commerce	2,467,765	-	61,694,120	30.00	2,229,221	(920,612)	(253,506)	—
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	1,188,752	205,400	61,620	Subsidiary
Uni-President Enterprises Corp.	Uni-President Department Store Corp.	Taiwan	Operation of department store	600,000	600,000	12,000,000	30.00	284,063	171,921	51,576	Subsidiary
Uni-President Enterprises Corp.	President Securities Corp.	Taiwan	Securities trading	2,141,370	2,141,370	459,268,283	28.68	11,236,486	4,804,426	1,377,857	—
Uni-President Enterprises Corp.	President Transnet Corp.	Taiwan	Transportation of goods	200,000	200,000	29,570,400	20.00	690,537	1,104,909	220,575	Subsidiary
Uni-President Enterprises Corp.	Uni-President Cold-Chain Corp.	Taiwan	Low temperature distribution center	34,200	34,200	14,311,658	20.00	636,217	522,029	104,406	Subsidiary
Uni-President Enterprises Corp.	Grand Bills Finance Corp.	Taiwan	Securities trading	690,997	690,997	78,209,035	14.46	1,385,522	460,097	66,538	—
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	2,584,839	535,082	54,980	—
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	-	1,396,757	809,604	222,438	—
Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	Cayman Islands	Professional investments	2,357,250	2,357,250	75,000,000	100.00	6,570,643	489,310	-	Subsidiary (Note 1)

Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of December 31, 2025				Investment Income (loss) recognized by the Company	Note
				Balance as at	Balance as at	Shares	Percentage of ownership	Book value	Net income (loss) of the investee		
				December 31, 2025	December 31, 2024						
Cayman President Holdings Ltd.	Uni-President Asset Holdings Ltd.	Tortola, British Virgin Islands	Professional investments	\$ 895,755	\$ 895,755	3	100.00	\$ 868,530	\$ 18,240	\$ -	Subsidiary (Note 1)
Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	Tortola, British Virgin Islands	Professional investments	644,315	644,315	3	100.00	594,869	48,331	-	Subsidiary (Note 1)
Cayman President Holdings Ltd.	Uni-President China Holdings Ltd.	Cayman Islands	Professional investments	19,598,948	19,598,948	3,044,508,000	70.49	43,117,682	8,882,841	-	Subsidiary (Note 1)
Cayman President Holdings Ltd.	Queen's Holdings (BVI) Ltd.	Tortola, British Virgin Islands	Professional investments	379,261	379,261	4,540	45.45	653,772	100,484	-	(Note 1)
Cayman President Holdings Ltd.	Yahoo! Taiwan Holdings Ltd.	Hong Kong	E-commerce services	785,750	785,750	91,232,400	80.00	(799,277)	(1,539,554)	-	Subsidiary (Note 1)
Cayman President Holdings Ltd.	PPG Investment, Inc. etc.	United States, etc.	Professional investments, etc.	162,877	162,877	2,000,454	-	90,983	21,655	-	(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	12,805,412	329,538	-	Subsidiary (Note 1)
Kai Yu Investment Co., Ltd.	Woongjin Foods Co., Ltd.	Korea	Manufacturing of food	544,670	474,840	7,111,888	10.82	764,142	154,346	-	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	944,521	1,320,490	-	(Note 1)
Kai Yu Investment Co., Ltd.	President International Development Corp.	Taiwan	Professional investments	471,870	471,870	44,100,000	3.33	521,441	807,252	-	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	358,416	2,152,307	-	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	373,400	11,210,455	-	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	-	472,348	2,538,114	-	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	1,652,907	76,183	-	Subsidiary (Note 1)
Kai Nan Investment Co., Ltd.	President Securities Corp.	Taiwan	Securities trading	601,180	601,180	46,478,533	2.90	1,140,697	4,804,426	-	(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	-	411,163	291,296	-	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	636,217	522,029	-	Subsidiary (Note 1)
Nanlien International Corp.	Link Pro Corporation, etc.	Taiwan, etc.	Retail and wholesale, etc.	1,455,718	1,455,718	92,591,290	-	1,814,748	1,370,808	-	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	8,843,386	399,605	-	Subsidiary (Note 1)

Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of December 31, 2025					Investment Income (loss) recognized by the Company	Note
				Balance as at	Balance as at	Shares	Percentage of ownership	Book value	Net income (loss) of the investee			
				December 31, 2025	December 31, 2024							
President International Development Corp.	President Property Corp.	Taiwan	Sales and lease of real estate property	\$ 630,000	\$ 630,000	63,000,000	100.00	\$ 647,531	\$ 3,245	\$ -	Subsidiary (Note 1)	
President International Development Corp.	Ton Yu Investment Inc.	Taiwan	Professional investments	750,000	750,000	45,460,000	100.00	533,963	(1,377)	-	Subsidiary (Note 1)	
President International Development Corp.	President Fair Development Corp.	Taiwan	Shopping mall, Department store and international trading	6,706,650	6,706,650	405,000,000	40.50	4,821,491	784,782	-	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	562,824	(1,228)	-	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	792,501	205,400	-	Subsidiary (Note 1) (Note 2)	
President International Development Corp.	ScinoPharm Taiwan, Ltd.	Taiwan	Research, manufacturing and sales of materials for medicine	246,334	246,334	28,673,421	3.63	449,587	136,951	-	Subsidiary (Note 1)	
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	726,777	535,082	-	(Note 1) (Note 3)	
President International Development Corp.	SYNergy ScienTech Corp., etc.	Taiwan, etc.	Manufacturing and sales of lithium battery, etc.	567,956	567,956	13,550,966	-	209,358	(101,046)	-	(Note 1)	
Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd.	Cayman Islands	General investments	13,399,488	13,399,488	43,470,820	100.00	18,486,176	1,030,673	-	Subsidiary (Note 1)	
Ton-Yi Industrial Corp.	Tovecan Corp.	Vietnam	Production and sales of metal cans	43,740	43,740	-	51.00	40,124	(6,610)	-	Subsidiary (Note 1)	
President Chain Store Corp.	President Chain Store (BVI) Holdings Ltd.	Tortola, British Virgin Islands	Professional investments	6,712,138	6,712,138	171,589,586	100.00	30,213,484	1,395,081	-	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	3,173,686	522,929	-	Subsidiary (Note 1)	
President Chain Store Corp.	Wisdom Distribution Services Corp.	Taiwan	Publication, e-commerce distribution and warehouse	50,000	50,000	73,100,000	100.00	1,889,860	240,471	-	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	503,674	(4,846)	-	Subsidiary (Note 1)	
President Chain Store Corp.	President Being Corp.	Taiwan	Sports and entertainment busine	170,000	170,000	1,500,000	100.00	(524,542)	(172,190)	-	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	703,564	108,413	-	Subsidiary (Note 1)	
President Chain Store Corp.	Qware Systems & Services Corp.	Taiwan	Information services	332,482	332,482	24,382,921	86.76	462,014	165,291	-	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	537,319	129,650	-	Subsidiary (Note 1)	

Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of December 31, 2025					
				Balance as at	Balance as at	Shares	Percentage of ownership	Book value	Net income (loss) of the investee	Investment Income (loss) recognized by the Company	Note
				December 31, 2025	December 31, 2024						
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	\$ 854,996	\$ 180,353	\$ -	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	760,935	187,824	-	Subsidiary (Note 1)
President Chain Store Corp.	President Transnet Corp.	Taiwan	Transportation of goods	711,576	711,576	103,496,399	70.00	2,440,849	1,104,909	-	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	662,815	171,921	-	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	4,639,026	681,125	-	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	1,920,976	522,029	-	Subsidiary (Note 1)
President Chain Store Corp.	Presicarre Corp.	Taiwan	Hypermarket and supermarket	12,381,997	12,381,997	223,343,556	30.00	9,850,715	444,558	-	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	792,501	205,400	-	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	2,434,467	784,782	-	Subsidiary (Note 1)
President Chain Store Corp.	President International Development Corp.	Taiwan	Professional investments	500,000	500,000	44,100,000	3.33	505,426	807,252	-	Subsidiary (Note 1)
President Chain Store Corp.	Books.com. Co., Ltd., etc.	Taiwan, etc.	Retail business without shop, etc.	4,428,834	4,228,834	175,246,077	-	1,643,540	488,534	-	(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	1,520,374	(45,789)	-	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	1,407,551	(140,790)	-	Subsidiary (Note 1)
ScinoPharm Taiwan, Ltd.	ScinoPharm Singapore Pte. Ltd.	Singapore	General investments	-	-	2	100.00	249	29	-	Subsidiary (Note 1)
Presicarre Corp.	Uni-President Wellbeing Life Corp.	Taiwan	Supermarket	3,980,902	3,980,902	10,000,000	100.00	2,235,699	(285,756)	-	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	1,030,209	185,618	-	Subsidiary (Note 1)
Presicarre Corp.	Uni-Prosperty Insurance Broker Co., Ltd.	Taiwan, etc.	Insurance broker, etc.	413,346	413,346	3,050,000	-	4,464	4,329	-	Subsidiary (Note 1)
Kai Yu (BVI) Investment Co., Ltd.	Uni-President (Korea) Co., Ltd.	Korea	Wholesale	26,542	26,542	198,000	100.00	11,477	(1,744)	-	Subsidiary (Note 1)
Kai Yu (BVI) Investment Co., Ltd.	Woongjin Foods Co., Ltd.	Korea	Manufacturing of food	6,552,530	6,552,530	45,160,523	68.74	5,172,360	154,346	-	Subsidiary (Note 1)
Kai Yu (BVI) Investment Co., Ltd.	Uni-President China Holdings Ltd.	Cayman Islands	Professional investments	2,385,231	2,281,447	86,527,000	2.00	2,362,650	8,882,841	-	Subsidiary (Note 1)

Investor	Investee	Location	Main Businesses	Original investment amount		Holding status as of December 31, 2025			Net income (loss) of the investee	Investment Income (loss) recognized by the Company	Note
				Balance as at	Balance as at	Shares	Percentage of ownership	Book value			
				December 31, 2025	December 31, 2024						
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Vietnam) Co., Ltd.	Vietnam	Manufacturing and sales of food, feed and flour	\$ 3,102,068	\$ 3,102,068	-	100.00	\$ 4,574,030	\$ 423,022	\$ -	Subsidiary (Note 1)
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Philippines) Corp.	Philippines	Manufacturing and sales of food	1,336,305	1,336,305	60,000,000	100.00	907,123	33,060	-	Subsidiary (Note 1)
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Thailand) Ltd.	Thailand	Manufacturing and sales of food	891,405	891,405	183,000,000	100.00	1,012,479	47,228	-	Subsidiary (Note 1)
Uni-President Southeast Asia Holdings Ltd.	PT. Uni-President Indonesia, etc.	Indonesia, etc.	Importation and exportation business, etc.	22,540	22,540	740,200	-	3,493	(9,728)	-	Subsidiary (Note 1)
Uni-President Enterprises China Holdings Ltd.	Uni-President Asia Holdings Ltd.	Cayman Islands	Professional investments	36,779,194	36,198,073	95,118,000,000	100.00	61,321,644	8,980,305	-	Subsidiary (Note 1)
Uni-President Asia Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	Hong Kong	Professional investments	42,458,938	41,877,818	5,283,835,600	100.00	62,090,747	8,975,589	-	Subsidiary (Note 1)
Uni-President Asia Holdings Ltd.	Champ Green Capital Ltd., etc.	Hong Kong, etc.	Professional investments, etc.	140,414	140,414	1,811,920	-	209,672	3,349	-	Subsidiary (Note 1)
President (B.V.I.) International Investment Holdings Ltd.	Uni-President China Holdings Ltd.	Cayman Islands	General investments	558,133	652,952	18,968,983	0.44	536,267	8,882,841	-	Subsidiary (Note 1)
President (B.V.I.) International Investment Holdings Ltd.	President Life Sciences Cayman Co., Ltd., etc.	Cayman Islands, etc.	General investments etc.	154,300	154,300	12,953,378	-	3,716	(318)	-	Subsidiary (Note 1)
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Ton Yi Holdings Ltd.	Cayman Islands	General investments	7,228,900	7,228,900	230,000,000	100.00	13,561,408	1,279,696	-	Subsidiary (Note 1)
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Jiangsu Ton Yi Industrial Holdings Ltd.	Cayman Islands	General investments	1,128,425	1,128,425	5,000	100.00	1,764,328	(43,872)	-	Subsidiary (Note 1)
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Fujian Ton Yi Industrial Holdings Ltd.	Cayman Islands	General investments	2,013,471	2,013,471	8,727	100.00	1,462,390	(200,751)	-	Subsidiary (Note 1)
Cayman Ton Yi Holdings Ltd.	Cayman Ton Yi (China) Holdings Ltd.	Cayman Islands	General investments	7,228,900	7,228,900	230,000,000	100.00	13,561,408	1,279,696	-	Subsidiary (Note 1)
President Chain Store (BVI) Holdings Ltd.	President Chain Store Hong Kong Holdings Ltd.	Hong Kong	Professional investments	5,377,890	5,755,050	149,953,354	100.00	2,520,158	(609,138)	-	Subsidiary (Note 1)
President Chain Store (BVI) Holdings Ltd.	President Chain Store (Labuan) Holdings Ltd.	Malaysia	Professional investments	2,287,142	2,249,112	72,769,390	100.00	3,534,682	1,018,087	-	Subsidiary (Note 1)
President Chain Store (Labuan) Holdings Ltd.	Philippine Seven Corp.	Philippines	Convenience stores	2,797,150	2,248,231	860,501,439	56.88	3,416,610	1,950,290	-	Subsidiary (Note 1)
Woongjin Foods Co., Ltd., etc.	Daeyoung Foods Co., Ltd., etc.	Korea etc.	Manufacturing of food and soft drinks, etc.	6,001,913	5,537,992	297,725,325	-	4,745,574	3,940,769	-	(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 \$440,270, were pledged for loan.

(Note 3) In which, 30,000 thousand shares, equaling \$400,222, were pledged for loan.

(Note 4) 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 1:31.43, CNY:NTD 1:4.498, HKD:NTD 1:4.038, and KRW:NTD 1:0.02183.

Profit and loss are translated using the average exchange rates for the year ended December 31, 2025 as follows: USD:NTD 1:31.13, CNY:NTD 1:4.333, HKD:NTD 1:3.993, and KRW:NTD 1:0.02189.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Information on investments in Mainland China - Basic information

For the year ended December 31, 2025

Table 8

Expressed in thousands of NTD

Investee in Mainland China	Main Businesses	Paid-in capital	Investment Method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2025	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2025		Accumulated amount of remittance from Taiwan as of December 31, 2025	Net income (loss) of the investee	Percentage of ownership held by the Company (direct or indirect) (Note 24)	Investment income (loss) recognized by the Company	Book value of investments as of December 31, 2025	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2025	Note
					Remitted to Mainland China	Remitted back to Taiwan							
Uni-President Enterprises (China) Investment Corp.	Professional investments	\$ 35,571,531	(Note1)	\$ -	\$ -	\$ -	\$ -	\$ 9,171,153	72.80	\$ 6,670,180	\$ 43,735,637	\$ 8,546,641	(Note22)
Kunshan President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	3,017,280	(Note2)	1,605,931	-	-	1,605,931	1,951,961	72.80	1,419,661	5,785,472	-	(Note22)
Guangzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	2,357,250	(Note2)	1,202,436	-	-	1,202,436	839,395	72.80	610,492	3,462,070	-	(Note22)
Wuhan President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	1,873,228	(Note2)	905,986	-	-	905,986	768,208	72.80	558,718	2,771,496	-	(Note22)
Uni-President (Shanghai) Pearly Century Co., Ltd.	Leases	269,863	(Note2)	-	-	-	-	119,013	72.80	86,558	1,922,170	-	(Note22)
Chengdu President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	2,042,950	(Note2)	1,280,570	-	-	1,280,570	145,951	72.80	106,150	2,378,262	-	(Note22)
Hefei President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,885,800	(Note2)	1,247,190	-	-	1,247,190	246,563	72.80	179,326	1,843,549	-	(Note22)
Zhengzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,162,910	(Note2)	577,448	-	-	577,448	502,543	72.80	365,500	1,702,678	-	(Note22)
Nanchang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,382,920	(Note2)	726,875	-	-	726,875	258,379	72.80	187,919	1,477,021	-	(Note22)
Uni-President Enterprises (Shanghai) Co., Ltd.	Instant noodles, soft drinks, food	1,257,200	(Note2)	272,507	-	-	272,507	(1,599)	72.80	(1,163)	1,150,251	-	(Note22)
Henan President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,354,633	(Note2)	731,682	-	-	731,682	478,147	72.80	347,756	1,446,574	-	(Note22)
Xinjiang President Enterprises Food Co., Ltd.	Tomato products, instant noodles, soft drinks, food	1,178,625	(Note2)	665,839	-	-	665,839	377,159	72.80	274,308	1,355,072	-	(Note22)
Shaanxi President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,571,500	(Note2)	813,137	-	-	813,137	208,805	72.80	151,864	1,198,397	-	(Note22)
Hangzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	2,671,550	(Note2)	394,784	-	-	394,784	175,660	72.80	127,757	1,999,941	-	(Note22)
Kunming President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	942,900	(Note2)	461,958	-	-	461,958	(37,498)	72.80	(27,273)	626,641	-	(Note22)
Changsha President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	942,900	(Note2)	386,181	-	-	386,181	912,098	72.80	663,369	1,642,975	-	(Note22)
Jinan President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	942,900	(Note2)	369,801	-	-	369,801	310,968	72.80	226,167	983,444	-	(Note22)

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 year ended December 31, 2025		Accumulated amount of remittance from Taiwan as of December 31, 2025	Net income (loss) of the investee	Percentage of ownership held by the Company (direct or indirect) (Note 24)	Investment income (loss) recognized by the Company	Book value of investments as of December 31, 2025	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2025	Note
					Remitted to Mainland China	Remitted back to Taiwan							
Chongqing President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	\$ 1,056,048	(Note2)	\$ 194,022	\$ -	\$ -	\$ 194,022	\$ 287,117	72.80	\$ 208,820	\$ 1,064,824	\$ -	(Note22)
Uni-President Shanghai Management Consulting Co., Ltd.	Enterprises Management Consulting	89,954	(Note2)	-	-	-	-	1,487,879	72.80	1,082,135	2,285,090	-	(Note22)
Taizhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	942,900	(Note2)	173,234	-	-	173,234	114,641	72.80	83,378	841,773	-	(Note22)
Nanning President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	942,900	(Note2)	386,181	-	-	386,181	652,930	72.80	474,876	1,469,143	-	(Note22)
Jiangsu President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	942,900	(Note2)	465,255	-	-	465,255	170,766	72.80	124,198	763,493	-	(Note22)
Xuzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,037,190	(Note2)	551,521	-	-	551,521	165,484	72.80	120,357	679,584	-	(Note22)
Fuzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	628,000	(Note2)	230,979	-	-	230,979	411,256	72.80	299,107	1,052,301	-	(Note22)
Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Instant noodles, soft drinks, food	2,514,400	(Note2)	775,425	-	-	775,425	88,098	72.80	64,074	1,885,696	-	(Note22)
Shanxi President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	942,900	(Note2)	365,558	-	-	365,558	66,776	72.80	48,566	34,305	-	(Note22)
Zhanjiang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	785,750	(Note2)	357,309	-	-	357,309	78,447	72.80	57,054	647,749	-	(Note22)
President Enterprises (Inner Mongolia) Co., Ltd.	Instant noodles, soft drinks, food	942,900	(Note2)	465,255	-	-	465,255	(2,065)	72.80	(1,502)	(19,196)	-	(Note22)
Shijiazhuang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,100,050	(Note2)	365,912	-	-	365,912	(600)	72.80	(437)	690,213	-	(Note22)
Beijing President Enterprises Drinks Co., Ltd.	Instant noodles, soft drinks, food	1,662,647	(Note2)	392,664	-	-	392,664	748,372	72.80	544,291	609,987	-	(Note22)
Akesu President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	628,600	(Note2)	246,534	-	-	246,534	127,381	72.80	92,645	571,783	-	(Note22)
Guiyang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	942,900	(Note2)	468,084	-	-	468,084	180,725	72.80	131,441	785,333	-	(Note22)
Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Manufacturing and sales of mineral water	809,588	(Note2)	-	-	-	-	52,762	72.80	38,374	640,336	-	(Note22)
Yantai Tongli Beverage Industries Co., Ltd.	Soft drinks	449,771	(Note2)	-	-	-	-	433	72.80	315	231,730	-	(Note22)
Hainan President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	691,460	(Note2)	258,083	-	-	258,083	117,100	72.80	85,167	610,902	-	(Note22)
Ningxia President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	-	(Note2)	155,085	-	-	155,085	2,353	72.80	1,712	-	-	(Note23)
Baiyin President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	628,600	(Note2)	246,534	-	-	246,534	5,674	72.80	4,127	(261,186)	-	(Note22)

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 year ended December 31, 2025		Accumulated amount of remittance from Taiwan as of December 31, 2025	Net income (loss) of the investee	Percentage of ownership held by the Company (direct or indirect) (Note 24)	Investment income (loss) recognized by the Company	Book value of investments as of December 31, 2025	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2025	Note
					Remitted to Mainland China	Remitted back to Taiwan							
Shenyang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	\$ 1,254,057	(Note2)	\$ 547,909	\$ -	\$ -	\$ 547,909	\$ 127,089	72.80	\$ 92,432	\$ 521,002	\$ -	(Note22)
Uni-President Enterprises (Hutubi) Tomato Products Technology Co., Ltd.	Tomato products	942,900	(Note2)	465,255	-	-	465,255	(4,871)	72.80	(3,543)	516,540	-	(Note22)
Uni-President Enterprises (TianJin) Co., Ltd.	Instant noodles, soft drinks, food	1,257,200	(Note2)	221,550	398,790	-	620,340	64,220	72.80	46,707	978,134	-	(Note22)
President Enterprises (Kunshan) Real Estate Development Co., Ltd.	Leases	269,863	(Note2)	-	-	-	-	4,660	72.80	3,389	201,612	-	(Note22)
Changchun President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	628,600	(Note2)	115,490	-	-	115,490	51,750	72.80	37,638	138,704	-	(Note22)
Champ Green (Shanghai) Consulting Co., Ltd.	Enterprises Management Consulting	4,715	(Note3)	3,465	-	-	3,465	2,852	72.80	2,074	105,218	-	(Note22)
Bama President Mineral Water Co., Ltd.	Manufacturing and sales of mineral water	130,435	(Note2)	-	-	-	-	(25,775)	72.80	(18,746)	(74,076)	-	(Note22)
Wuxue Uni Mineral Water Co., Ltd.	Manufacturing and sales of mineral water	150,864	(Note2)	27,717	-	-	27,717	(9,487)	72.80	(6,900)	71,690	-	(Note22)
President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Wholesale and retail	29,859	(Note1)	21,943	-	-	21,943	239,654	72.80	174,300	213,268	60,951	(Note22)
Uni-President Enterprises (Kunshan) Food Technology Co., Ltd.	Design and research of food packaging products	37,716	(Note2)	2,170	-	-	2,170	507	72.80	369	56,661	-	(Note22)
President (Shanghai) Trading Co., Ltd.	Wholesale and retail	270,298	(Note2)	184,783	-	-	184,783	(8,765)	72.80	(6,375)	249,792	-	(Note22)
Uni-President (Chengdu) The Skillful Noodle Restaurant Dining Culture Co., Ltd.	Catering services	4,498	(Note2)	-	-	-	-	(5)	72.80	(4)	3,134	-	(Note22)
Harbin President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	917,756	(Note2)	366,388	-	-	366,388	(131,122)	72.80	(95,365)	(575,696)	-	(Note22)
President Trading (Kunshan) Co., Ltd.	Wholesale and retail	314,300	(Note2)	223,436	-	-	223,436	59,198	72.80	43,055	(54,200)	-	(Note22)
Guilin Ziquan Beverage Industried Co., Ltd.	Instant noodles, soft drinks, food	599,056	(Note2)	-	-	-	-	101,769	30.58	-	175,197	-	(Note22)
Yichang Ziquan Beverage Industries Co., Ltd.	Instant noodles, soft drinks, food	597,170	(Note2)	77,543	-	-	77,543	52,033	25.48	-	133,967	-	(Note22)
Zhongshan President Enterprises Co., Ltd.	Manufacturing and sale of marine products, livestock, pet foods	609,742	(Note5)	688,128	-	-	688,128	18,290	100.00	18,290	983,739	2,047,335	(Note22)
Qingdao President Feed & Livestock Co., Ltd.	Manufacturing and sale of marine products, livestock, pet foods	205,867	(Note5)	289,621	-	-	289,621	47,799	100.00	14,402	119,593	-	(Note22)

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 year ended December 31, 2025		Accumulated amount of remittance from Taiwan as of December 31, 2025	Net income (loss) of the investee	Percentage of ownership held by the Company (direct or indirect) (Note 24)	Investment income (loss) recognized by the Company	Book value of investments as of December 31, 2025	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2025	Note
					Remitted to Mainland China	Remitted back to Taiwan							
Shanghai Songjiang President Enterprises Co., Ltd.	Storage service	\$ 597,170	(Note5)	\$ 524,955	\$ -	\$ -	\$ 524,955	\$ 11,589	100.00	\$ 11,589	\$ 359,035	\$ -	(Note22)
Tianjin President Enterprises Food Co., Ltd.	Flour	440,776	(Note5)	392,316	-	-	392,316	7,378	100.00	7,378	96,106	-	(Note22)
Changjiagang President Nisshin Food Co., Ltd.	Manufacturing and sales of fats, feed, flour	534,310	(Note4)	398,066	-	-	398,066	111,036	70.00	77,725	625,976	819,914	(Note22)
President Kikkoman Zhenji Foods Co., Ltd.	Soy sauce and flavoring	1,349,313	(Note4)	673,390	-	-	673,390	45,967	50.00	22,983	719,888	196,475	(Note22)
Zhangzhou President Biotech Co., Ltd	Manufacturing and sale of marine products, livestock, pet foods	854,565	(Note6)	870,227	-	-	870,227	(4,640)	100.00	(4,640)	763,278	-	(Note22)
Ton Yi (China) Investment Co., Ltd.	General investments	7,228,900	(Note7)	942,900	-	-	942,900	1,411,942	47.22	666,719	6,403,668	3,792,747	(Note22)
Taizhou Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and soft drinks filling OEM	942,900	(Note8)	942,900	-	-	942,900	345,335	47.22	163,067	844,050	-	(Note22)
Zhangzhou Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and soft drinks filling OEM	942,900	(Note8)	942,900	-	-	942,900	245,126	47.22	115,748	1,061,970	-	(Note22)
Kunshan Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and soft drinks filling OEM	942,900	(Note8)	-	-	-	-	99,502	47.22	46,985	516,736	-	(Note22)
Sichuan Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and soft drinks filling OEM	942,900	(Note8)	-	-	-	-	187,050	47.22	88,325	557,629	-	(Note22)
Huizhou Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and soft drinks filling OEM	942,900	(Note8)	188,580	-	-	188,580	218,959	47.22	103,392	895,163	-	(Note22)
Chengdu Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and soft drinks filling OEM	942,900	(Note8)	361,445	-	-	361,445	233,690	47.22	110,348	777,872	-	(Note22)
Beijing Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and soft drinks filling OEM	942,900	(Note8)	-	-	-	-	(54,624)	47.22	(25,793)	436,195	-	(Note22)
Zhanjiang Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and soft drinks filling OEM	628,600	(Note8)	-	-	-	-	108,235	47.22	51,109	408,273	-	(Note22)
Tian Jin Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and soft drinks filling OEM	628,600	(Note8)	-	-	-	-	18,255	47.22	8,620	231,348	-	(Note22)

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 year ended December 31, 2025		Accumulated amount of remittance from Taiwan as of December 31, 2025	Net income (loss) of the investee	Percentage of ownership held by the Company (direct or indirect) (Note 24)	Investment income (loss) recognized by the Company	Book value of investments as of December 31, 2025	Accumulated amount of investment income remitted back to Taiwan as of December 31, 2025	Note
					Remitted to Mainland China	Remitted back to Taiwan							
Wuxi Ton Yi Industrial Packing Co., Ltd.	Manufacturing and sales of plastic packaging and soft drinks filling OEM	\$ 848,610	(Note9)	\$ 220,010	\$ -	\$ -	\$ 220,010	(\$ 30,439)	47.22	(\$ 13,692)	\$ 400,959	\$ -	(Note22)
Chengdu Ton Yi Industrial Packing Co., Ltd.	Sales of tin cans	235,725	(Note9)	235,725	-	-	235,725	15,234	47.22	7,193	228,364	-	(Note22)
Changsha Ton Yi Industrial Co., Ltd.	Sales of tin cans	220,010	(Note9)	-	-	-	-	9,362	47.22	4,421	172,387	-	(Note22)
Fujian Ton Yi Tinplate Co., Ltd.	Manufacturing and sales of tinplates	2,718,695	(Note10)	1,676,696	-	-	1,676,696	(231,269)	40.99	(94,795)	690,541	-	(Note22)
Jiangsu Ton Yi Tinplate Co., Ltd.	Sales of tinplates	1,257,200	(Note11)	872,183	-	-	872,183	(52,949)	39.13	(20,716)	833,116	-	(Note22)
Wuxi Tonyi Daiwa Industrial Co., Ltd.	Manufacturing and sales of new bottle can	1,257,200	(Note12)	-	-	-	-	(43,870)	31.40	(13,775)	236,119	-	(Note22)
Zhejiang Uni-Champion Logistics Development Co., Ltd.	Logistics	179,908	(Note13)	177,381	-	-	177,381	(70,592)	56.64	(39,983)	55,899	27,944	(Note22)
Shanghai President Logistic Co., Ltd.	Logistics	466,263	(Note14)	61,469	404,794	-	466,263	(110,519)	45.80	(50,617)	415,559	-	(Note22)
President Chain Store (Taizhou) Ltd.	Logistics	269,863	(Note14)	269,863	-	-	269,863	(24,557)	45.80	(11,247)	212,911	-	(Note22)
President Chain Store (Shanghai) Ltd.	Operations of chain stores	4,497,710	(Note14)	4,047,939	449,771	-	4,497,710	(265,001)	45.80	(121,370)	461,750	-	(Note22)
President Chain Store (Zhejiang) Ltd.	Operations of chain stores	1,532,037	(Note14)	1,532,037	-	-	1,532,037	(216,318)	45.80	(99,073)	60,991	-	(Note22)
Beauty Wonder (Zhejiang) Trading Co., Ltd.	Cosmeceutical retail	269,863	(Note14)	269,863	-	-	269,863	(33,408)	45.80	(15,301)	8,276	-	(Note22)
President Cosmed Chain Store (Shen Zhen) Co., Ltd.	Merchandise wholesale and retail	449,771	(Note15)	295,985	-	-	295,985	6,940	45.80	3,177	43,859	-	(Note22)
President (Sanghai) Health Product Trading Company Ltd.	Wholesale of medicines and medical appliances	401,003	(Note16)	401,003	-	-	401,003	37,814	33.77	12,771	48,305	61,193	(Note22)
President Logistics Shangdong Co., Ltd.	Logistics	224,886	(Note17)	224,886	-	-	224,886	(38,133)	45.80	(17,465)	82,451	-	(Note22)
Uni-Capital Marketing Consultant Corp.	Management consultanting	13,493	(Note20)	13,493	-	-	13,493	1,783	45.80	816	6,340	-	(Note22)
SciAnda (Changshu) Pharmaceuticals, Ltd.	Manufacturing of API and intermediates and consultation service of biotechnology research and development	3,661,595	(Note18)	3,652,933	-	-	3,652,933	(141,405)	46.54	(65,810)	681,228	-	(Note22)
SciAnda Shanghai Biochemical Technology, Ltd.	Agency and sales of API and intermediates, etc.	37,716	(Note18)	37,716	-	-	37,716	877	46.54	408	10,285	-	(Note22)
Tait (Shanghai) Trading Co., Ltd.	Sales of food and soft drinks, etc.	9,429	(Note19)	9,429	-	-	9,429	2,578	65.40	1,559	2,023	-	(Note22)
Yantai North Andre Juice Co., Ltd.	Manufacturing and sales, etc.	5,107,311	(Note21)	308,737	-	-	308,737	824,000	-	18,241	2,965,199	-	(Note22)

Company name	Accumulated amount of remittance from Taiwan to Mainland China as of December 31, 2025	Investment amount approved by the Investment Commission of the Ministry of Economic Affairs (MOEA)	Ceiling on investments in Mainland China imposed by the Investment Commission of MOEA (Note 25)
Uni-President Enterprises Corp.	\$ 25,505,072	\$ 37,318,327	\$ 126,405,091
Ton Yi Industrial Corp.	6,383,339	12,775,893	13,373,647
President Chain Store Corp.	4,844,558	12,019,057	31,755,938
ScinoPharm Taiwan, Ltd.	3,729,123	3,729,123	6,314,842
Tait Marketing & Distribution Co., Ltd.	160,796	163,939	775,159
Kai Yu Investment Co., Ltd.	1,063,899	1,124,421	9,044,914
President Packaging Industrial Corp.	116,291	116,291	905,350
President Pharmaceutical Corp.	401,003	401,003	489,940
Uni-President Cold-Chain Corp.	93,266	93,266	1,908,652
Ren-Hui Investment Corp.	54,163	54,163	80,000
Capital Marketing Consultant Corp.	13,493	13,493	80,000
Nanlien International Corp.	19,581	19,581	1,591,972

(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) 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 24) The percentage of ownership held by the Company is the comprehensive percentage of ownership held by the Group.

(Note 25) The ceiling amount is 60% of consolidated net worth or net worth (higher).

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

Ending investment balance are translated using the exchange rate as of report date as follows: USD: NTD 1:31.43; CNY: NTD 1:4.498.

Investment gains or losses are translated using the average rates for year ended December 31, 2025 as follows: USD: NTD 1:31.13; CNY: NTD 1:4.333.