

**UNI-PRESIDENT ENTERPRISES CORP. AND
SUBSIDIARIES
CONSOLIDATED FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REVIEW REPORT
JUNE 30, 2026 AND 2025**

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
JUNE 30, 2026 AND 2025 CONSOLIDATED FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REVIEW REPORT
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INDEPENDENT AUDITORS' REVIEW REPORT TRANSLATED FROM CHINESE

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

Introduction

We have reviewed the accompanying consolidated balance sheets of Uni-President Enterprises Corp. and its subsidiaries as of June 30, 2026 and 2025, and the related consolidated statements of comprehensive income for the three-month and six-month periods then ended, as well as the consolidated statements of changes in equity and of cash flows for the six-month periods then ended, and notes to the consolidated financial statements, including a summary of material accounting policies. Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, "Interim Financial Reporting" that came into effect as endorsed by the Financial Supervisory Commission. Our responsibility is to express a conclusion on these consolidated financial statements based on our reviews.

Scope of Review

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

Basis for Qualified Conclusion

The financial statements of certain non-significant subsidiaries and investments accounted for under equity method were consolidated based on their unreviewed financial statements as of and for the three-month and six-month periods ended June 30, 2026 and 2025. Total assets of these subsidiaries and investments amounted to \$200,469,163 thousand and \$175,311,147 thousand, representing 26.28% and 24.79% of the related consolidated totals, and total liabilities amounted to \$97,452,754 thousand and \$88,538,153 thousand, representing 17.68% and 16.89% of the related consolidated totals, as of June 30, 2026 and 2025, respectively. Total comprehensive income (loss) of these subsidiaries including share of profit of associates and joint ventures accounted for under equity method amounted to \$1,856,848 thousand, (\$1,085,921) thousand, \$3,340,401 thousand and \$849,162 thousand, representing 14.88%, 12.66%, 13.24% and 38.08% of the consolidated totals for the three-month and six-month periods ended June 30, 2026 and 2025, respectively.

Qualified Conclusion

Based on our reviews, except for the effect of such adjustments, if any, as might have been determined to be necessary had the financial statements of certain non-significant subsidiaries and investee companies been reviewed by independent auditors as described in the preceding paragraph, that we might have become aware of had it not been for the situation described above, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of Uni-President Enterprises Corp. and its subsidiaries as of June 30, 2026 and 2025, and of its consolidated financial performance for the three-month and six-month periods then ended and its consolidated cash flows for the six-month periods then ended in accordance with the Regulations Governing the

Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34, “Interim Financial Reporting” that came into effect as endorsed by the Financial Supervisory Commission of the Republic of China.

Tien, Chung-Yu

Independent Accountants

Wu, Chien-Chih

PricewaterhouseCoopers, Taiwan
Republic of China

August 6, 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	June 30, 2026		December 31, 2025		June 30, 2025	
			AMOUNT	%	AMOUNT	%	AMOUNT	%
Current assets								
1100	Cash and cash equivalents	6(1)	\$ 111,954,151	15	\$ 103,180,043	14	\$ 101,306,656	14
1110	Financial assets at fair value	6(2)						
	through profit or loss - current		13,402,585	2	10,954,472	1	10,354,723	1
1136	Financial assets at amortized cost -	6(3)						
	current		28,791,178	4	20,415,025	3	23,133,728	3
1150	Notes receivable, net	6(4), 8 and 12	1,128,834	-	1,665,832	-	1,410,774	-
1160	Notes receivable - related parties	7	444	-	436	-	382	-
1170	Accounts receivable, net	6(4) and 12	20,138,466	2	19,211,872	3	20,040,145	3
1180	Accounts receivable - related	7						
	parties		814,012	-	695,280	-	797,433	-
1200	Other receivables	6(5) and 12	11,434,291	1	7,396,243	1	10,922,268	2
1220	Current income tax assets	6(32)	466,037	-	490,943	-	240,509	-
130X	Inventories	6(6)	59,947,698	8	62,285,424	8	56,214,444	8
1410	Prepayments		7,332,631	1	6,181,053	1	6,882,522	1
1470	Other current assets	6(1) and 8	4,875,124	1	4,697,417	1	4,915,624	1
11XX	Total current assets		260,285,451	34	237,174,040	32	236,219,208	33
Non-current assets								
1510	Financial assets at fair value	6(2) and 7						
	through profit or loss - non-current		7,110,730	1	6,952,564	1	6,672,842	1
1517	Financial assets at fair value	6(7)						
	through other comprehensive							
	income - non-current		5,730,082	1	5,308,738	1	4,736,097	1
1535	Financial assets at amortized cost -	6(3)						
	non-current		25,512,407	3	29,419,512	4	22,615,370	3
1550	Investments accounted for under	6(8), 7 and 8						
	equity method		36,492,355	5	33,800,238	5	31,320,869	5
1600	Property, plant and equipment	6(9)(14), 7 and						
		8	206,862,285	27	203,600,719	28	191,926,545	27
1755	Right-of-use assets	6(10) and 7	136,518,728	18	135,590,040	18	128,259,770	18
1760	Investment property, net	6(12)(14) and						
		8	18,234,362	2	18,263,006	2	17,949,617	3
1780	Intangible assets	6(13) and 7	43,537,388	6	44,428,153	6	45,038,197	6
1840	Deferred income tax assets	6(32)	8,534,546	1	8,630,823	1	7,791,291	1
1915	Prepayments for equipment	7	1,098,184	-	1,459,501	-	2,252,492	-
1920	Guarantee deposits paid	8	5,751,459	1	5,629,384	1	5,533,800	1
1990	Other non-current assets	6(1)(9)(20), 7						
		and 8	7,192,638	1	7,184,552	1	6,762,624	1
15XX	Total non-current assets		502,575,164	66	500,267,230	68	470,859,514	67
1XXX	Total assets		\$ 762,860,615	100	\$ 737,441,270	100	\$ 707,078,722	100

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

Liabilities and Equity			June 30, 2026		December 31, 2025		June 30, 2025	
			AMOUNT	%	AMOUNT	%	AMOUNT	%
Current liabilities								
2100	Short-term borrowings	6(15) and 8	\$ 53,878,054	7	\$ 37,477,274	5	\$ 38,597,183	5
2110	Short-term notes and bills payable	6(16) and 8	27,991,722	4	29,358,792	4	27,910,194	4
2120	Financial liabilities at fair value through profit or loss - current	6(2)	2,110	-	-	-	15,210	-
2130	Contract liabilities - current	6(25)	20,754,674	3	31,536,262	4	18,091,496	3
2150	Notes payable		1,106,461	-	1,126,417	-	992,123	-
2160	Notes payable - related parties	7	13,143	-	30,595	-	3,416	-
2170	Accounts payable		59,666,952	8	57,162,594	8	55,873,684	8
2180	Accounts payable - related parties	7	1,319,136	-	976,488	-	1,136,133	-
2200	Other payables	6(17)(23)	98,175,047	13	74,196,581	10	97,465,187	14
2230	Current income tax liabilities	6(32)	5,775,129	1	5,283,496	1	5,418,081	1
2280	Lease liabilities - current	7	19,427,995	2	19,130,611	3	18,449,861	3
2310	Advance receipts		1,042,529	-	793,669	-	1,015,738	-
2320	Long-term liabilities, current portion	6(18)(19) and 8	8,713,886	1	11,367,634	2	9,518,905	1
2399	Other current liabilities		2,730,851	-	2,787,218	-	2,868,178	-
21XX	Total current liabilities		300,597,689	39	271,227,631	37	277,355,389	39
Non-current liabilities								
2527	Contract liabilities - non-current	6(25)	599,208	-	718,673	-	747,113	-
2530	Corporate bonds payable	6(18)	54,400,000	7	54,500,000	7	53,100,000	8
2540	Long-term borrowings	6(19) and 8	38,535,159	5	44,335,952	6	44,778,596	6
2570	Deferred income tax liabilities	6(32)	29,720,456	4	29,420,071	4	28,922,794	4
2580	Lease liabilities - non-current	7	112,252,817	15	111,381,618	15	105,278,286	15
2640	Net defined benefit liabilities - non-current	6(20)	3,012,471	-	3,084,976	-	3,223,036	1
2645	Guarantee deposits received		8,543,433	1	8,721,221	1	8,057,326	1
2670	Other non-current liabilities		3,458,991	1	3,375,977	1	2,588,015	-
25XX	Total non-current liabilities		250,522,535	33	255,538,488	34	246,695,166	35
2XXX	Total liabilities		551,120,224	72	526,766,119	71	524,050,555	74
Equity attributable to owners of parent								
Share capital								
3110	Common stock	6(21)	56,820,154	7	56,820,154	8	56,820,154	8
Capital reserves								
3200	Capital surplus	6(22)(34)	2,638,446	-	2,635,231	-	2,660,323	-
Retained earnings								
3310	Legal reserve	6(7)(23)	36,375,554	5	34,336,140	5	34,336,140	5
3320	Special reserve		4,000,652	1	4,000,936	1	4,001,501	1
3350	Unappropriated retained earnings		36,502,592	5	41,045,331	6	31,488,368	5
Other equity interest								
3400	Other equity interest	6(24)	(20,681)	-	(3,055,582)	(1)	(12,683,812)	(2)
31XX	Equity attributable to owners of the parent		136,316,717	18	135,782,210	19	116,622,674	17
36XX	Non-controlling interest	4(3) and 6(34)	75,423,674	10	74,892,941	10	66,405,493	9
3XXX	Total equity		211,740,391	28	210,675,151	29	183,028,167	26
Significant contingent liabilities and unrecognised contract commitments								
3X2X	Total liabilities and equity		\$ 762,860,615	100	\$ 737,441,270	100	\$ 707,078,722	100

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

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

			Three months ended June 30				Six months ended June 30			
			2026		2025		2026		2025	
Items	Notes		AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
4000 Operating revenue	6(11)(12)(25) and 7		\$ 174,920,881	100	\$ 169,572,497	100	\$ 349,938,252	100	\$ 338,837,523	100
5000 Operating costs	6(6)(10)(13)(20)(30)(31)) and 7		(115,474,098)	(66)	(112,251,934)	(66)	(231,366,231)	(66)	(225,380,957)	(67)
5900 Net operating margin			59,446,783	34	57,320,563	34	118,572,021	34	113,456,566	33
Operating expenses	6(10)(12)(13)(20)(30)(31), 7 and 12									
6100 Selling expenses			(40,942,328)	(23)	(39,233,317)	(23)	(81,607,738)	(23)	(77,602,148)	(23)
6200 General and administrative expenses			(7,997,269)	(5)	(7,523,054)	(5)	(15,902,266)	(5)	(14,982,445)	(4)
6300 Research and development expenses			(271,442)	-	(283,226)	-	(542,270)	-	(525,335)	-
6450 Expected credit gains (losses)			21,095	-	21,712	-	(9,856)	-	(36,833)	-
6000 Total operating expenses			(49,189,944)	(28)	(47,017,885)	(28)	(98,062,130)	(28)	(93,146,761)	(27)
6900 Operating profit			10,256,839	6	10,302,678	6	20,509,891	6	20,309,805	6
Non-operating income and expenses										
7100 Interest income	6(3)(26) and 7		1,097,435	1	1,111,264	1	2,103,934	1	2,256,668	1
7010 Other income	6(7)(11)(12)(27)		1,710,333	1	1,836,229	1	3,317,164	1	3,038,883	1
7020 Other gains and losses	6(2)(10)(14)(28) and 12		(761,038)	(1)	(613,003)	-	(256,548)	-	(881,332)	-
7050 Finance costs	6(9)(10)(29)		(1,314,793)	(1)	(1,197,805)	(1)	(2,590,778)	(1)	(2,359,473)	(1)
7060 Share of profit of associates and joint ventures accounted for using equity method	6(8)		3,530,750	2	516,234	-	4,722,053	1	911,630	-
7000 Total non-operating income and expenses			4,262,687	2	1,652,919	1	7,295,825	2	2,966,376	1
7900 Profit before income tax			14,519,526	8	11,955,597	7	27,805,716	8	23,276,181	7
7950 Income tax expense	6(32)		(3,261,283)	(2)	(3,160,024)	(2)	(6,783,633)	(2)	(6,238,214)	(2)
8200 Net income			\$ 11,258,243	6	\$ 8,795,573	5	\$ 21,022,083	6	\$ 17,037,967	5

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

Items		Notes	Three months ended June 30				Six months ended June 30							
			2026		2025		2026		2025					
			AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%				
Other comprehensive income (loss)														
Components of other comprehensive income (loss) that will not be reclassified to profit or loss														
8316	Unrealized income (loss) on valuation of investments in equity instruments measured at fair value through other comprehensive income	6(7)	\$	349,714	1	\$	(189,353)	-	\$	(44,516)	-	\$	(312,544)	-
8320	Share of other comprehensive income of associates and joint ventures accounted for under equity method - will not be reclassified to profit or loss			324,438	-		88,237	-		355,680	-		86,492	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(32)		(31,188)	-		(6,607)	-		(34,327)	-		3,517	-
Components of other comprehensive income (loss) that will be reclassified to profit or loss														
8361	Financial statements translation differences of foreign operations			591,060	-		(17,178,737)	(10)		3,966,328	1		(14,561,438)	(4)
8370	Share of other comprehensive loss of associates and joint ventures accounted for under equity method - will be reclassified to profit or loss			(16,930)	-		(88,531)	-		(30,132)	-		(24,112)	-
8300	Total other comprehensive income (loss) for the period		\$	1,217,094	1	\$	(17,374,991)	(10)	\$	4,213,033	1	\$	(14,808,085)	(4)
8500	Total comprehensive income (loss) for the period		\$	12,475,337	7	\$	(8,579,418)	(5)	\$	25,235,116	7	\$	2,229,882	1
Profit attributable to:														
8610	Owners of the parent		\$	8,005,718	4	\$	5,512,799	3	\$	14,550,259	4	\$	10,669,705	3
8620	Non-controlling interest			3,252,525	2		3,282,774	2		6,471,824	2		6,368,262	2
	Net income		\$	11,258,243	6	\$	8,795,573	5	\$	21,022,083	6	\$	17,037,967	5
Comprehensive income (loss) attributable to:														
8710	Owners of the parent		\$	8,644,472	5	\$	(8,429,601)	(5)	\$	17,577,338	5	\$	(1,387,405)	-
8720	Non-controlling interest			3,830,865	2		(149,817)	-		7,657,778	2		3,617,287	1
	Total comprehensive income (loss)		\$	12,475,337	7	\$	(8,579,418)	(5)	\$	25,235,116	7	\$	2,229,882	1
Earnings per share (in dollars)		6(33)												
9750	Basic		\$	1.41		\$	0.97		\$	2.56		\$	1.88	
9850	Diluted		\$	1.40		\$	0.97		\$	2.55		\$	1.87	

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

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

Equity attributable to owners of the parent											
	Notes	Retained Earnings					Other Equity Interest			Non-controlling interest	Total equity
		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			
For the six-month period ended June 30, 2025											
Balance at January 1, 2025		\$ 56,820,154	\$ 2,804,549	\$ 32,135,603	\$ 5,894,436	\$ 38,005,136	\$ (1,356,150)	\$ 896,623	\$ 135,200,351	\$ 74,318,243	\$ 209,518,594
Consolidated net income		-	-	-	-	10,669,705	-	-	10,669,705	6,368,262	17,037,967
Other comprehensive loss	6(24)	-	-	-	-	-	(11,902,654)	(154,456)	(12,057,110)	(2,750,975)	(14,808,085)
Total comprehensive income (loss)		-	-	-	-	10,669,705	(11,902,654)	(154,456)	(1,387,405)	3,617,287	2,229,882
Distribution of 2024 net income :											
Legal reserve		-	-	2,200,537	-	(2,200,537)	-	-	-	-	-
Reversal of special reserve	6(23)	-	-	-	(1,892,645)	1,892,645	-	-	-	-	-
Cash dividends	6(23)	-	-	-	-	(17,046,046)	-	-	(17,046,046)	-	(17,046,046)
Adjustment for change in capital reserve of investee companies	6(22)	-	13,715	-	-	-	-	-	13,715	-	13,715
Adjustment for investment under equity method not subscribed in proportion to shareholding	6(22)(34)	-	(755)	-	-	2,877	-	(2,877)	(755)	-	(755)
Difference between the acquisition or disposal price and carrying amounts of subsidiaries	6(22)	-	(156,693)	-	-	-	-	-	(156,693)	(255,453)	(412,146)
Payments of unpaid cash dividends from previous year transferred to capital reserve	6(22)	-	(493)	-	-	-	-	-	(493)	-	(493)
Reversal of special reserve	6(23)	-	-	-	(290)	290	-	-	-	-	-
Disposal of financial assets at fair value through other comprehensive income - equity instrument	6(7)	-	-	-	-	164,298	-	(164,298)	-	-	-
Change in non-controlling interest		-	-	-	-	-	-	-	-	(11,274,584)	(11,274,584)
Balance at June 30, 2025		\$ 56,820,154	\$ 2,660,323	\$ 34,336,140	\$ 4,001,501	\$ 31,488,368	\$ (13,258,804)	\$ 574,992	\$ 116,622,674	\$ 66,405,493	\$ 183,028,167
For the six-month period ended June 30, 2026											
Balance at January 1, 2026		\$ 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
Consolidated net income		-	-	-	-	14,550,259	-	-	14,550,259	6,471,824	21,022,083
Other comprehensive income	6(24)	-	-	-	-	-	2,966,346	60,733	3,027,079	1,185,954	4,213,033
Total comprehensive income		-	-	-	-	14,550,259	2,966,346	60,733	17,577,338	7,657,778	25,235,116
Distribution of 2025 net income :											
Legal reserve		-	-	2,039,414	-	(2,039,414)	-	-	-	-	-
Cash dividends	6(23)	-	-	-	-	(17,046,046)	-	-	(17,046,046)	-	(17,046,046)
Adjustment for change in capital reserve of investee companies	6(22)	-	14,566	-	-	-	-	-	14,566	-	14,566
Adjustment of capital reserve due to change in interests in subsidiaries	6(22)	-	569	-	-	-	-	-	569	-	569
Adjustment for investment under equity method not subscribed in proportion to shareholding	6(22)	-	24,138	-	-	-	-	-	24,138	-	24,138
Difference between the acquisition or disposal price and carrying amounts of subsidiaries	6(22)(34)	-	(35,679)	-	-	-	-	-	(35,679)	(29,973)	(65,652)
Payments of unpaid cash dividends from previous year transferred to capital reserve	6(22)	-	(379)	-	-	-	-	-	(379)	-	(379)
Reversal of special reserve	6(23)	-	-	-	(284)	284	-	-	-	-	-
Disposal of financial assets at fair value through other comprehensive income - equity instrument of investee companies	6(7)	-	-	-	-	(7,822)	-	7,822	-	-	-
Change in non-controlling interest		-	-	-	-	-	-	-	-	(7,097,072)	(7,097,072)
Balance at June 30, 2026		\$ 56,820,154	\$ 2,638,446	\$ 36,375,554	\$ 4,000,652	\$ 36,502,592	\$ (969,208)	\$ 948,527	\$ 136,316,717	\$ 75,423,674	\$ 211,740,391

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

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

SIX MONTHS ENDED JUNE 30, 2026 AND 2025

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

		Six months ended June 30	
	Notes	2026	2025
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Profit before tax		\$ 27,805,716	\$ 23,276,181
Adjustments			
Adjustments to reconcile profit (loss)			
Gain on financial assets and liabilities at fair value through profit and loss	6(2)(28)	(125,220)	(52,282)
Expected credit losses	12	9,856	36,833
(Reversal of allowance) provision for inventory market price decline	6(6)	(81,093)	88,809
Share of profit of associates and joint ventures accounted for under equity method	6(8)	(4,722,053)	(911,630)
Depreciation on property, plant and equipment	6(9)	11,870,418	11,221,196
Loss on disposal of property, plant and equipment	6(28)	86,893	76,958
Gain on disposal of non-current assets held for sale	6(28)	(472,316)	-
Depreciation on right-of-use assets	6(10)	10,419,784	10,021,444
Gain from lease modification	6(10)(28)	(57,139)	(67,098)
Depreciation on investment property	6(12)	134,849	144,485
Gain on disposal of investment property	6(28)	-	(3,742)
Loss on disposal of intangible assets	6(28)	-	313
Amortization	6(13)(30)	768,474	772,162
(Gain on reversal of loss) impairment loss on non-financial assets	6(14)(28)	(9,343)	213
Interest income	6(26)	(2,103,934)	(2,256,668)
Dividend income	6(27)	(256,131)	(218,089)
Finance costs	6(29)	2,590,778	2,359,473
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss		(2,149,819)	1,799,303
Current contract assets		-	29,397
Notes receivable		540,038	318,474
Notes receivable - related parties		(8)	17
Accounts receivable		(929,486)	(75,796)
Accounts receivable - related parties		(118,732)	(81,905)
Other receivables		(2,278,007)	(681,534)
Inventories		2,660,144	5,327,082
Prepayments		(1,151,578)	(913,399)
Other current assets		(172,675)	(465,662)
Changes in operating liabilities			
Contract liabilities - current		(10,781,588)	(11,516,502)
Notes payable		(19,956)	(114,321)
Notes payable - related parties		(17,452)	(26,591)
Accounts payable		2,504,358	(7,673,279)
Accounts payable - related parties		342,648	139,720
Other payables		1,778,612	3,522,340
Advance receipts		248,860	244,742
Other current liabilities		(56,367)	(175,747)
Contract liabilities - non-current		(119,465)	(21,874)
Net defined benefit liabilities - non-current		(72,505)	(164,966)
Cash inflow generated from operations		36,066,561	33,958,057
Interest received		2,341,570	2,646,533
Dividends received	6(35)	777,517	845,157
Interest paid		(2,530,863)	(2,335,960)
Income tax paid		(5,904,759)	(6,306,377)
Net cash flows from operating activities		30,750,026	28,807,410

(Continued)

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

SIX MONTHS ENDED JUNE 30, 2026 AND 2025

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

		Six months ended June 30	
	Notes	2026	2025
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at amortized cost - current		\$ (22,314,635)	\$ (14,508,127)
Repayment of principal at maturity from financial assets at amortized cost - current		23,207,298	18,180,614
Decrease in other receivables - related parties		8,458	25,877
(Increase) decrease in other current assets		(130,304)	58,962
Acquisition of financial assets at fair value through other comprehensive income - non-current		(459,457)	(1,535,614)
Proceeds from disposal of financial assets at fair value through other comprehensive income - non-current	6(7)	-	738,125
Acquisition of financial assets at amortized cost - non-current		(3,345,095)	(7,162,727)
Acquisition of investments accounted for under equity method		(4,026)	(2,467,765)
Cash paid for acquisition of property, plant and equipment	6(35)	(14,344,561)	(14,287,094)
Interest paid for acquisition of property, plant and equipment	6(35)	(103,599)	(76,663)
Net cash flows from disposal of property, plant and equipment	6(35)	172,400	130,465
Proceeds from disposal of non-current assets held for sale		608,861	-
Cash paid for acquisition of investment property	6(35)	(5,324)	(22,577)
Proceeds from disposal of investment property		-	11,060
Increase in intangible assets	6(13)	(145,441)	(174,789)
Proceeds from disposal of intangible assets		-	7
Cash paid for prepayment for equipment	6(35)	(1,682,028)	(1,869,865)
Interest paid for prepayment for equipment	6(35)	(13,679)	(9,264)
(Increase) decrease in guarantee deposits paid		(122,075)	77,479
Increase in prepayment for property and plant		-	(4,294,473)
(Increase) decrease in other non-current assets		(16,544)	148,683
Net cash flows used in investing activities		(18,689,751)	(27,037,686)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase in short-term borrowings	6(36)	16,400,780	6,976,576
(Decrease) increase in short-term notes and bills payable	6(36)	(1,367,070)	20,991,397
Increase in corporate bonds payable	6(18)(36)	4,250,000	3,800,000
Decrease in corporate bonds payable	6(36)	(5,950,000)	(6,700,000)
Increase in long-term borrowings	6(36)	49,260,300	85,387,080
Decrease in long-term borrowings	6(36)	(56,131,598)	(93,932,035)
Payments of lease liabilities	6(36)	(9,693,958)	(9,339,521)
Decrease in guarantee deposit received	6(36)	(177,788)	(15,443)
Decrease in other non-current liabilities		(4,029)	(6,700)
Payments of unpaid cash dividends from previous year transferred to capital reserve	6(22)	(379)	(493)
Cash paid for transaction with non-controlling interests	6(34)	(65,652)	(412,146)
Change in non-controlling interests		230,765	(4,209,140)
Net cash flows (used in) from financing activities		(3,248,629)	2,539,575
Effect of foreign exchange rate changes on cash and cash equivalents		(37,538)	(3,445,051)
Net increase in cash and cash equivalents		8,774,108	864,248
Cash and cash equivalents at beginning of period	6(1)	103,180,043	100,442,408
Cash and cash equivalents at end of period	6(1)	\$ 111,954,151	\$ 101,306,656

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 SIX-MONTH PERIODS ENDED JUNE 30, 2026 AND 2025
(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 August 6, 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 2026 are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
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. The related disclosures are provided in Note 6(7), 'Financial assets at fair value through other comprehensive income'.

(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 2027 are as follows:

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
IFRS 18, 'Presentation and disclosure in financial statements'	January 1, 2027 (Note 1)
IFRS 19, 'Subsidiaries without public accountability: disclosures'	January 1, 2027
Amendments to IAS 21, 'Translation to a hyperinflationary presentation currency'	January 1, 2027
Amendments to IAS 28, 'Amendments to the fair value option in IAS 28 investments in associates and joint ventures'	January 1, 2027 (Note 2)

Note 1 : The entities shall apply IFRS 18 starting from January 1, 2028. Additionally, entities can choose to adopt IFRS 18 earlier.

Note 2 : The entities shall apply the amendment simultaneously with 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.

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

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

New Standards, Interpretations and Amendments	Effective date by International Accounting Standards Board
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 International Accounting Standards Board
IFRS 20, 'Regulatory assets and regulatory liabilities'	January 1, 2029

The above standards and interpretations have no significant impact to the Group's financial condition and financial performance based on the Group's assessment.

4. SUMMARY OF MATERIAL ACCOUNTING POLICIES

The principal accounting policies adopted are consistent with Note 4 in the consolidated financial statements for the year ended December 31, 2025, except for compliance statement, basis of preparation, basis of consolidation and applicable policies of the interim financial statements as set out below. These policies have been consistently applied to all the periods presented, unless otherwise stated.

(1) Compliance statement

- A. The consolidated financial statements of the Group have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Accounting Standard 34, 'Interim financial reporting' that came into effect as endorsed by the FSC.
- B. The consolidated financial statements should be read together with the consolidated financial statements for the year ended December 31, 2025.

(2) Basis of preparation

- A. Except for the following items, the consolidated financial statements have been prepared under the historical cost convention:
 - (a) Financial assets and financial liabilities (including derivative instruments) at fair value through profit or loss.
 - (b) Financial assets at fair value through other comprehensive income.
 - (c) Defined benefit assets (liabilities) recognized based on the net amount of pension fund assets less present value of defined benefit obligation.
- B. The preparation of financial statements in conformity with International Financial Reporting Standards, International Accounting Standards, IFRIC® Interpretations, and SIC® Interpretations that came into effect as endorsed by the FSC (collectively referred herein as the "IFRSs") requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Group's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in Note 5, 'Critical accounting judgements, estimates and key sources of assumption uncertainty'.

(3) Basis of consolidation

- A. Basis for preparation of consolidated financial statements:

The basis for preparation of these consolidated financial statements is consistent with those for the preparation of consolidated financial statements for the year ended December 31, 2025.

B. Subsidiaries included in the consolidated financial statements:

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			June 30, 2026	December 31, 2025	June 30, 2025	
Uni-President Enterprises Corp.	Cayman President Holdings Ltd.	Professional investment	100.00	100.00	100.00	—
Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.	Professional investment	100.00	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Kai Nan Investment Co., Ltd.	Professional investment	100.00	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	President Global Corp.	Instant noodle and juice can importation	100.00	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Tone Sang Construction Corp.	Construction of buildings	100.00	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Uni-President Glass Industrial Co., Ltd.	Manufacturing and sales of glass products, etc.	100.00	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Uni-President Vender Corp.	Sales of soft drinks and food	100.00	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Presco Netmarketing Inc.	Information services	100.00	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Uni-President Dream Parks Corp.	Wholesale and retailing of food, advertising, and tourism consultation, etc.	100.00	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	President Baseball Team Corp.	Management of professional baseball	100.00	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Uni-President Express Corp.	Distribution services, etc.	100.00	100.00	100.00	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			June 30, 2026	December 31, 2025	June 30, 2025	
Uni-President Enterprises Corp.	Tung Lo Development Co., Ltd.	Entertainment business	100.00	100.00	100.00	(Note 1) (Note 2)
Uni-President Enterprises Corp.	Uni-president Organics Corp.	Sales of rice, vegetable, tea and drinks, etc.	100.00	100.00	100.00	(Note 1) (Note 2)
Uni-President Enterprises Corp.	President Fair Development Corp.	Operation of shopping mall, department store, international trade, etc.	100.00	100.00	100.00	(Note 1) (Note 2)
Uni-President Enterprises Corp.	Tung Ho Development Corp.	Entertainment business	100.00	100.00	100.00	(Note 1) (Note 2)
Uni-President Enterprises Corp.	Nanlien International Corp.	Import and export trading, etc.	100.00	100.00	100.00	(Note 1) (Note 2)
Uni-President Enterprises Corp.	President Natural Industrial Corp.	Sales of health food	100.00	100.00	100.00	(Note 1) (Note 2)
Uni-President Enterprises Corp.	Uni-Prosperity Lifestyle Corp.	Retail chain	100.00	100.00	100.00	(Note 2) (Note 4)
Uni-President Enterprises Corp.	President International Development Corp.	Industry investment	76.70	76.70	76.70	(Note 1) (Note 2)
Uni-President Enterprises Corp.	Uni-President Development Corp.	Construction, development and operation of an MRT station	70.00	70.00	70.00	(Note 1) (Note 2)
Uni-President Enterprises Corp.	Tait Marketing & Distribution Co., Ltd.	Channel retailing and distribution centers, etc.	65.40	65.40	65.40	(Note 1) (Note 2)
Uni-President Enterprises Corp.	President Nissin Corp.	Processing, manufacturing and sales of vegetable oil	56.00	56.00	56.00	(Note 1) (Note 2)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			June 30, 2026	December 31, 2025	June 30, 2025	
Uni-President Enterprises Corp.	President Tokyo Corp.	Car rental	51.00	51.00	51.00	(Note 1) (Note 2)
Uni-President Enterprises Corp.	Tung-Ren Pharmaceutical Corp.	Distribution of pharmaceuticals	51.00	51.00	51.00	(Note 1)
Uni-President Enterprises Corp.	President Packaging Corp.	Package and container sales	50.58	50.58	50.58	(Note 1) (Note 2)
Uni-President Enterprises Corp.	President Kikkoman Inc.	Manufacturing and sales of soy sauce	50.00	50.00	50.00	(Note 1) (Note 2) (Note 3)
Uni-President Enterprises Corp.	Ton Yi Industrial Corp.	Manufacturing of tinplates	47.22	47.22	47.22	(Note 2) (Note 3)
Uni-President Enterprises Corp.	ScinoPharm Taiwan Ltd.	Research, manufacturing and sales of materials for medicine	46.54	46.54	46.54	(Note 1) (Note 2) (Note 3)
Uni-President Enterprises Corp.	President Chain Store Corp.	Operation of chain convenience stores	45.80	45.80	45.80	(Note 2) (Note 3)
Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd. and its subsidiaries	Professional investment, etc.	100.00	100.00	100.00	(Note 1)
Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd. and its subsidiaries	Professional investment, etc.	100.00	100.00	100.00	(Note 1)
Cayman President Holdings Ltd.	PT. Uni President Indonesia	Sales of drinks and cosmetics, etc.	100.00	100.00	100.00	(Note 1) (Note 2)
Cayman President Holdings Ltd.	Uni-President Assets Holdings Ltd.	Professional investment, etc.	100.00	100.00	100.00	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			June 30, 2026	December 31, 2025	June 30, 2025	
Cayman President Holdings Ltd.	Yahoo! Taiwan Holdings Limited	Operation in online store, etc.	80.00	80.00	80.00	(Note 1)
Cayman President Holdings Ltd.	Uni-President Enterprises China Holdings Ltd. and its subsidiaries	Investment in food industry, etc.	72.98	72.93	72.93	(Note 2)
Cayman President Holdings Ltd.	Changjiagang President Nisshin Food Co., Ltd.	Manufacturing and sales of fats, feeds and flour	70.00	70.00	70.00	(Note 1)
Cayman President Holdings Ltd.	President Kikkoman Zhenji Foods Co., Ltd.	Manufacturing and sales of soy sauce	50.00	50.00	50.00	(Note 1) (Note 3)
Kai Yu Investment Co., Ltd.	Kai Yu (BVI) Investment Co., Ltd. and its subsidiaries	Investment in manufacturing business, etc.	100.00	100.00	100.00	(Note 1)
Kai Yu Investment Co., Ltd.	Tung Ang Enterprises Corp.	Sales of drinks, etc.	100.00	100.00	100.00	(Note 1)
Kai Yu Investment Co., Ltd.	Tung Guan Enterprises Co., Ltd.	Sales of livestock products	100.00	100.00	100.00	(Note 1)
Kai Nan Investment Co., Ltd.	Kai Ya Food Co., Ltd.	Manufacturing of food	100.00	100.00	100.00	(Note 1)
President Global Corp.	Ameripecc Inc.	Manufacturing of food	100.00	100.00	100.00	(Note 1)
Presco Netmarketing Inc.	Payuni Co., Ltd.	Third-Party Payment	100.00	100.00	100.00	(Note 1)
Uni-President Dream Parks Corp.	Uni-Oao Travel Services Corp.	Tourist agency business	100.00	100.00	100.00	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			June 30, 2026	December 31, 2025	June 30, 2025	
President Fair Development Corp.	President Century Corp.	Development of specific professional area	100.00	100.00	100.00	(Note 1)
Nanlien International Corp.	Cayman Nanlien Holding Ltd. and its subsidiaries	Professional investment, etc.	100.00	100.00	100.00	(Note 1)
Nanlien International Corp.	Tun Hsiang Enterprises Corp., etc.	Trading, etc.	—	—	—	(Note 1) (Note 2) (Note 3) (Note 5)
Uni-Prosperity Lifestyle Corp.	Uni-Prosperity Insurance Broker Co., Ltd.	Insurance	100.00	100.00	100.00	(Note 1)
Uni-Prosperity Lifestyle Corp.	Uni-Prosperity Condominium Management and Maintenance Co., Ltd.	Apartment management	100.00	100.00	100.00	(Note 1)
Uni-Prosperity Lifestyle Corp.	Uni-President Wellbeing Life Corp.	Retail chain	100.00	100.00	100.00	—
Uni-Prosperity Lifestyle Corp.	Charng Yang Development Co., Ltd.	Real estate leasing	50.00	50.00	50.00	(Note 1) (Note 3)
President International Development Corp.	President (BVI) International Investment Holdings Ltd. and its subsidiaries	Investment in manufacturing business, etc.	100.00	100.00	100.00	(Note 1)
President International Development Corp.	Ton Yu Investment Corp.	Professional investments	100.00	100.00	100.00	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			June 30, 2026	December 31, 2025	June 30, 2025	
President International Development Corp.	President Life Sciences Co., Ltd.	Manufacture of chemical materials and instruments, etc.	100.00	100.00	100.00	(Note 1)
President International Development Corp.	President Property Corp.	Sales and lease of real estate property	100.00	100.00	100.00	(Note 1)
Tait Marketing & Distribution Co., Ltd.	Tait Distribution Service Co., Ltd.	Manufacture of various drinks	100.00	100.00	100.00	(Note 1)
Tait Marketing & Distribution Co., Ltd.	Tait Marketing & Distribution (Shanghai) Co., Ltd.	Sales of food and soft drinks	100.00	100.00	100.00	(Note 1)
President Tokyo Corp.	President Tokyo Auto Leasing Corp.	Car rental	100.00	100.00	100.00	(Note 1)
President Packaging Corp.	President Packing Holdings Ltd. and its subsidiaries	General investments, etc.	100.00	100.00	100.00	(Note 1)
ScinoPharm Taiwan Ltd.	SPT International, Ltd. and its subsidiaries	General investments, etc.	100.00	100.00	100.00	(Note 1)
ScinoPharm Taiwan Ltd.	ScinoPharm Singapore Pte. Ltd.	General investments	100.00	100.00	100.00	(Note 1)
Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd. and its subsidiaries	Professional investments, etc.	100.00	100.00	100.00	—
Ton-Yi Industrial Corp.	Tovecan Corp. Ltd.	Manufacturing of cans	51.00	51.00	51.00	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			June 30, 2026	December 31, 2025	June 30, 2025	
President Chain Store Corp.	President Chain Store (BVI) Holdings, Ltd. and its subsidiaries	Professional investments, etc.	100.00	100.00	100.00	—
President Chain Store Corp.	President Drugstore Business Corp.	Sales of cosmetics and medicine	100.00	100.00	100.00	—
President Chain Store Corp.	Ren-Hui Investment Corp. and its subsidiaries	Professional investments, etc.	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	Capital Marketing Consultant Corp. and its subsidiaries	Enterprise management consultancy, etc.	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	Wisdom Distribution Services Corp.	Delivery of magazines, etc.	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	Uni-President Cold Chain Corp. and its subsidiaries	Low temperature distribution center, etc.	100.00	100.00	100.00	(Note 2)
President Chain Store Corp.	Uni-President Oven Bakery Corp.	Bread retailing, etc.	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	Uni-President Department Store Corp.	Operation of department stores	100.00	100.00	100.00	(Note 1) (Note 2)
President Chain Store Corp.	President Chain Store Corporation Insurance Brokers Co., Ltd.	Personal and property insurance	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	Cold Stone Creamery Taiwan Ltd.	Operation of restaurant	100.00	100.00	100.00	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			June 30, 2026	December 31, 2025	June 30, 2025	
President Chain Store Corp.	President Lanyang Art Corp.	Arts and culture	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	President Being Corp.	Operation of gymnasium, spa	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	21 Century Co., Ltd.	Operation of fastfood chain restaurant	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	President Chain Store Tokyo Marketing Corp.	Trade and management consultancy	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	PCSC BVI (China) Drugstore Ltd. and its subsidiaries	Professional investments, etc.	100.00	100.00	100.00	(Note 1) (Note 2)
President Chain Store Corp.	ICASH Corp.	Operation of electronic tickets and electronic payment	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	Connection Labs Ltd.	Other software and network related business	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	Uni-Wonder Corp.	Operation of coffee chain restaurant	100.00	100.00	100.00	(Note 2)
President Chain Store Corp.	Mech-President Co., Ltd. and its subsidiaries	Operation of gas stations and manufacture of elevators, etc.	99.76	99.76	99.76	(Note 2)
President Chain Store Corp.	President Transnet Corp.	Distribution business	90.00	90.00	90.00	(Note 2)
President Chain Store Corp.	Uni-President Superior Commissary Corp.	Manufacture of fresh foods	90.00	90.00	90.00	(Note 1) (Note 2)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Group			Note
			June 30, 2026	December 31, 2025	June 30, 2025	
President Chain Store Corp.	Qware Systems & Services Corp.	Information services	86.76	86.76	86.76	(Note 1) (Note 2)
President Chain Store Corp.	President Information Corp. and its subsidiaries	Information services	86.00	86.00	86.00	(Note 1) (Note 2)
President Chain Store Corp.	President Pharmaceutical Corp. and its subsidiaries	Wholesale of medicines and medical appliances	73.74	73.74	73.74	(Note 2)
President Chain Store Corp.	President Collect Service Co., Ltd.	Collection agent for government institutions	70.00	70.00	70.00	(Note 1) (Note 2)
President Chain Store Corp.	Retail Support International Corp. and its subsidiaries	Distribution centers, etc.	65.00	65.00	65.00	(Note 2)
President Chain Store Corp.	Duskin Serve Taiwan Co., Ltd.	Sales of cleaning instruments	51.00	51.00	51.00	(Note 1) (Note 2)
President Chain Store Corp.	Books. Com. Co., Ltd.	Network bookstore, etc.	50.03	50.03	50.03	(Note 2)

(Note 1) The financial statements of non-significant subsidiaries as of and for the six-month periods ended June 30, 2026 and 2025 were not reviewed by the independent auditors.

(Note 2) Jointly owned by the Group.

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

(Note 4) The company was renamed on March 4, 2026 (Formerly named as “Presicarre Corp.”)

(Note 5) The percentage owned by the Group as of June 30, 2026, December 31, 2025 and June 30, 2025 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 June 30, 2026, December 31, 2025 and June 30, 2025, the non-controlling interest of the Group amounted to \$75,423,674, \$74,892,941 and \$66,405,493, respectively. The information on non-controlling interest and respective subsidiaries is as follows:

Name of subsidiary	Principal location of business	Non-controlling interest			
		June 30, 2026		December 31, 2025	
		Amount	Ownership (%)	Amount	Ownership (%)
President Chain Store Corp.	Taiwan	\$27,834,585	54.20%	\$28,686,197	54.20%
Uni-President Enterprises China Holdings Ltd.	China	16,423,865	27.02%	16,559,357	27.07%

Name of subsidiary	Principal location of business	Non-controlling interest	
		June 30, 2025	
		Amount	Ownership (%)
President Chain Store Corp.	Taiwan	\$24,350,666	54.20%
Uni-President Enterprises China Holdings Ltd.	China	14,212,223	27.07%

Summarized financial information of the subsidiaries:

(a) President Chain Store Corp.

<u>Balance sheets</u>		President Chain Store Corp. (Consolidated)		
		June 30, 2026	December 31, 2025	June 30, 2025
Current assets	\$	98,812,536	\$ 94,547,458	\$ 95,977,682
Non-current assets		205,210,373	198,083,170	188,181,423
Current liabilities	(	128,507,034)	(120,598,789)	(124,899,589)
Non-current liabilities	(	124,160,553)	(119,105,276)	(114,332,088)
Total net assets	\$	<u>51,355,322</u>	<u>\$ 52,926,563</u>	<u>\$ 44,927,428</u>

<u>Statements of comprehensive income</u>	For the three-month periods ended June 30,	
	2026	2025
Revenue	\$ 92,175,775	\$ 87,379,698
Profit before income tax	\$ 4,707,720	\$ 4,605,893
Income tax expense	(959,347)	(939,517)
Net income	3,748,373	3,666,376
Other comprehensive income (loss), net of tax	643,880	(4,091,390)
Total comprehensive income (loss)	<u>\$ 4,392,253</u>	<u>(\$ 425,014)</u>
Comprehensive income attributable to non-controlling interest	<u>\$ 534,278</u>	<u>\$ 343,830</u>

<u>Statements of comprehensive income</u>	<u>For the six-month periods ended June 30,</u>	
	<u>2026</u>	<u>2025</u>
Revenue	\$ 180,703,389	\$ 172,021,017
Profit before income tax	\$ 9,328,567	\$ 8,936,242
Income tax expense	(2,009,375)	(1,867,429)
Net income	7,319,192	7,068,813
Other comprehensive income (loss), net of tax	1,430,421	(3,604,218)
Total comprehensive income	\$ 8,749,613	\$ 3,464,595
Comprehensive income attributable to non-controlling interest	\$ 976,921	\$ 909,407
<u>Statements of cash flows</u>	<u>For the six-month periods ended June 30,</u>	
	<u>2026</u>	<u>2025</u>
Net cash provided by operating activities	\$ 19,841,054	\$ 19,821,849
Net cash used in investing activities	(8,997,181)	(11,730,346)
Net cash used in financing activities	(9,141,908)	(1,453,703)
Effect of exchange rate changes on cash and cash equivalents	258,713	(3,470,532)
Increase in cash and cash equivalents	1,960,678	3,167,268
Cash and cash equivalents at beginning of period	50,182,134	51,267,712
Cash and cash equivalents at end of period	\$ 52,142,812	\$ 54,434,980

(b) Uni-President Enterprises China Holdings Ltd.

<u>Balance sheets</u>	<u>Uni-President Enterprises China Holdings Ltd. (Consolidated)</u>		
	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
Current assets	\$ 54,882,141	\$ 41,993,286	\$ 36,490,160
Non-current assets	65,406,962	68,149,731	58,069,516
Current liabilities	(55,401,232)	(45,256,585)	(38,497,471)
Non-current liabilities	(4,103,765)	(3,714,076)	(3,560,457)
Total net assets	\$ 60,784,106	\$ 61,172,356	\$ 52,501,748

<u>Statements of comprehensive income</u>	<u>For the six-month periods ended June 30,</u>	
	<u>2026</u>	<u>2025</u>
Revenue	\$ 79,817,259	\$ 74,978,751
Profit before income tax	\$ 8,936,965	\$ 7,805,350
Income tax expense	(2,474,741)	(2,159,056)
Net income	\$ 6,462,224	\$ 5,646,294
Total comprehensive income	\$ 6,462,224	\$ 5,646,294

<u>Statements of cash flows</u>	<u>For the six-month periods ended June 30,</u>	
	<u>2026</u>	<u>2025</u>
Net cash provided by operating activities	\$ 4,270,510	\$ 3,826,518
Net cash used in investing activities	(5,572,993)	(6,211,016)
Net cash provided by financing activities	6,719,800	602,052
Effect of exchange rate changes on cash and cash equivalents	<u>180,871</u>	<u>(124,942)</u>
Increase (decrease) in cash and cash equivalents	5,598,188	(1,907,388)
Cash and cash equivalents at beginning of period	<u>1,956,965</u>	<u>2,739,894</u>
Cash and cash equivalents at end of period	<u>\$ 7,555,153</u>	<u>\$ 832,506</u>

(5) Employee benefits

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

(6) Income tax

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

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

There have been no significant changes during the period. For the detailed information, refer to Note 5 of the consolidated financial statements for the year ended December 31, 2025.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
Cash:			
Cash on hand	\$ 2,285,417	\$ 1,778,829	\$ 1,589,211
Checking deposits and demand deposits	<u>23,149,102</u>	<u>27,934,418</u>	<u>37,412,487</u>
	<u>25,434,519</u>	<u>29,713,247</u>	<u>39,001,698</u>
Cash equivalents:			
Time deposits	76,760,593	66,081,361	54,288,454
Short-term financial instruments	<u>9,759,039</u>	<u>7,385,435</u>	<u>8,016,504</u>
	<u>86,519,632</u>	<u>73,466,796</u>	<u>62,304,958</u>
	<u>\$ 111,954,151</u>	<u>\$ 103,180,043</u>	<u>\$ 101,306,656</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 June 30, 2026, December 31, 2025 and June 30, 2025, are described in Note 8, 'PLEDGED ASSETS'.

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

<u>Assets</u>	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
Current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Structured notes	\$ 7,563,578	\$ 5,451,715	\$ 5,393,507
Beneficiary certificates	3,756,668	3,375,476	3,656,914
Unlisted and unemerging stocks	1,366,355	700,850	653,640
Listed and emerging stocks	715,149	1,391,923	642,208
Forward foreign exchange contracts	835	34,508	8,454
	<u>\$ 13,402,585</u>	<u>\$ 10,954,472</u>	<u>\$ 10,354,723</u>
Non-current items:			
Financial assets mandatorily measured at fair value through profit or loss			
Beneficiary certificates	\$ 5,253,897	\$ 5,269,729	\$ 5,583,987
Unlisted and unemerging stocks	1,210,232	1,020,982	1,088,855
Convertible bonds	646,601	661,853	–
	<u>\$ 7,110,730</u>	<u>\$ 6,952,564</u>	<u>\$ 6,672,842</u>
<u>Liabilities</u>	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
Current items:			
Financial liabilities mandatorily measured at fair value through profit or loss			
Forward foreign exchange contracts	\$ 2,110	\$ –	\$ 15,210

- A. All structured notes contracted with financial institutions held by the Group were capital guarantee financial instruments.
- B. The Group recognized net gain (loss) on financial assets and liabilities mandatorily measured at fair value through profit or loss amounting to (\$287,138), (\$5,656), \$125,220 and \$52,282 (listed as “Other gains and losses”) for the three-month and six-month periods ended June 30, 2026 and 2025, 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:

	June 30, 2026		
	Contract Amount		Contract
	(in thousands)		Period
Current items:			
Forward foreign exchange buying contract	USD	3, 000	6. 2026～8. 2026
Forward foreign exchange selling contract	USD	8, 800	4. 2026～9. 2026
Non-current items:			
Convertible bonds	JPY	3, 300, 000	8. 2025～8. 2028

	December 31, 2025		
	Contract Amount		Contract
	(in thousands)		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

	June 30, 2025		
	Contract Amount		Contract
	(in thousands)		Period
Current items:			
Forward foreign exchange buying contract	USD	14, 460	4. 2025～12. 2025
Forward foreign exchange selling contract	USD	16, 080	5. 2025～9. 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 June 30, 2026, December 31, 2025 and June 30, 2025.

(3) Financial assets at amortized cost

Items	June 30, 2026	December 31, 2025	June 30, 2025
Current items:			
Time deposits with a maturity of over three months	\$ 28,342,545	\$ 19,415,637	\$ 19,573,053
Negotiable certificates of deposits	–	–	1,465,000
Financial bonds	–	–	1,460,062
Bonds with repurchase agreement	448,633	999,388	635,613
	<u>\$ 28,791,178</u>	<u>\$ 20,415,025</u>	<u>\$ 23,133,728</u>
Non-current items:			
Time deposits with a maturity of over one year	\$ 23,719,949	\$ 27,400,315	\$ 21,184,280
Financial bonds	1,792,458	2,019,197	1,431,090
	<u>\$ 25,512,407</u>	<u>\$ 29,419,512</u>	<u>\$ 22,615,370</u>

- A. The Group recognized interest income in profit or loss on financial assets at amortized cost amounting to \$352,307, \$398,146, \$679,365 and \$802,772 for the three-month and six-month periods ended June 30, 2026 and 2025, respectively.
- B. As of June 30, 2026, December 31, 2025 and June 30, 2025, 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 June 30, 2026, December 31, 2025 and June 30, 2025.
- 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

	June 30, 2026	December 31, 2025	June 30, 2025
Notes receivable	\$ 1,141,664	\$ 1,681,702	\$ 1,424,788
Less: Allowance for uncollectible accounts	(12,830)	(15,870)	(14,014)
	<u>\$ 1,128,834</u>	<u>\$ 1,665,832</u>	<u>\$ 1,410,774</u>
Accounts receivable	\$ 20,499,317	\$ 19,577,157	\$ 20,420,242
Less: Allowance for uncollectible accounts	(360,851)	(365,285)	(380,097)
	<u>\$ 20,138,466</u>	<u>\$ 19,211,872</u>	<u>\$ 20,040,145</u>

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

	June 30, 2026		December 31, 2025		June 30, 2025	
	Notes receivable	Accounts receivable	Notes receivable	Accounts receivable	Notes receivable	Accounts receivable
Within 30 days	\$ 347, 636	\$ 14, 440, 958	\$ 833, 847	\$ 14, 132, 958	\$ 436, 536	\$ 14, 076, 568
31 to 60 days	251, 266	3, 850, 100	260, 177	3, 445, 036	366, 665	4, 133, 686
61 to 90 days	284, 911	1, 544, 238	235, 862	1, 453, 646	354, 295	1, 606, 592
91 to 180 days	210, 908	385, 746	323, 956	295, 354	206, 234	286, 600
Over 181 days	46, 943	278, 275	27, 860	250, 163	61, 058	316, 796
	<u>\$ 1, 141, 664</u>	<u>\$ 20, 499, 317</u>	<u>\$ 1, 681, 702</u>	<u>\$ 19, 577, 157</u>	<u>\$ 1, 424, 788</u>	<u>\$ 20, 420, 242</u>

- B. As of June 30, 2026, December 31, 2025 and June 30, 2025, notes receivable and accounts receivable were all from contracts with customers. As of January 1, 2025, the balance of receivables from contracts with customers amounted to \$22,804,237.
- C. As of June 30, 2026, December 31, 2025 and June 30, 2025, 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 June 30, 2026, December 31, 2025 and June 30, 2025, 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

	June 30, 2026	December 31, 2025	June 30, 2025
Other receivables	\$ 7, 204, 732	\$ 4, 926, 725	\$ 7, 182, 908
Interest receivable	2, 240, 185	2, 477, 821	2, 430, 451
Dividends receivable	2, 065, 694	26, 072	1, 348, 203
Receivable from disposal of property, plant and equipment	<u>488</u>	<u>2, 109</u>	<u>9, 081</u>
	11, 511, 099	7, 432, 727	10, 970, 643
Less: Allowance for uncollectible accounts	(<u>76, 808</u>)	(<u>36, 484</u>)	(<u>48, 375</u>)
	<u>\$ 11, 434, 291</u>	<u>\$ 7, 396, 243</u>	<u>\$ 10, 922, 268</u>

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

(6) Inventories

	June 30, 2026	December 31, 2025	June 30, 2025
Merchandise	\$ 34,554,348	\$ 35,284,889	\$ 32,916,936
Raw materials	9,649,515	9,858,287	8,778,572
Raw materials in transit	1,674,261	1,640,680	1,217,914
Supplies	2,433,843	2,322,614	2,111,583
Work in process	2,828,517	2,587,667	2,906,089
Finished goods	9,271,798	11,063,618	8,258,688
By-products	9	73	93
Land held for construction	541,421	533,684	950,962
Buildings and land held for sale	3,696	3,696	3,696
Transportation equipment held for sale	76,017	48,580	36,615
	61,033,425	63,343,788	57,181,148
Less: Allowance for price decline of inventories	(1,085,727)	(1,058,364)	(966,704)
	<u>\$ 59,947,698</u>	<u>\$ 62,285,424</u>	<u>\$ 56,214,444</u>

The cost of inventories recognized as expense for the period:

	For the three-month periods ended June 30,	
	2026	2025
Cost of goods sold	\$ 112,905,087	\$ 108,907,323
(Reversal of allowance) provision for inventory market price decline (Note)	(94,134)	86,264
Loss on discarding of inventory	591,295	580,374
Loss on physical inventory	124,516	110,241
Loss on production stoppages	325,265	225,403
Income from sale of scraps	(101,220)	(107,698)
Other operating costs	1,723,289	2,450,027
	<u>\$ 115,474,098</u>	<u>\$ 112,251,934</u>
	For the six-month periods ended June 30,	
	2026	2025
Cost of goods sold	\$ 225,917,483	\$ 219,489,396
(Reversal of allowance) provision for inventory market price decline (Note)	(81,093)	88,809
Loss on discarding of inventory	1,230,880	1,207,100
Loss on physical inventory	261,045	236,417
Loss on production stoppages	731,484	557,739
Income from sale of scraps	(175,522)	(216,992)
Other operating costs	3,481,954	4,018,488
	<u>\$ 231,366,231</u>	<u>\$ 225,380,957</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	June 30, 2026	December 31, 2025	June 30, 2025
Equity instruments			
Listed stocks and emerging stocks	\$ 4,681,974	\$ 4,331,464	\$ 3,789,333
Unlisted and unemerging stocks	<u>1,048,108</u>	<u>977,274</u>	<u>946,764</u>
	<u>\$ 5,730,082</u>	<u>\$ 5,308,738</u>	<u>\$ 4,736,097</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.
- B. The Group disposed financial assets at fair value through other comprehensive income – equity instrument in the amount of \$— and \$738,125 for the six-month periods ended June 30, 2026 and 2025, respectively. This resulted in cumulative gain on disposal amounting to \$— and \$219,598, which was reclassified from other equity to retained earnings for the six-month periods ended June 30, 2026 and 2025, respectively, and the Company reclassified other equity of (\$7,822) and \$164,298 to retained earnings based on shareholdings of the Company for the six-month periods ended June 30, 2026 and 2025, respectively.
- C. Amounts recognized in profit or loss and other comprehensive income in relation to the financial assets at fair value through other comprehensive income are listed below:

	For the three-month periods ended June 30,	
	2026	2025
Equity instruments at fair value through other comprehensive income		
Fair value change recognized in other comprehensive loss		
Held at end of period	\$ 349,714	(\$ 319,143)
Derecognised during the period	<u>—</u>	<u>129,790</u>
	<u>\$ 349,714</u>	<u>(\$ 189,353)</u>
Dividend income recognized in profit or loss		
Held at end of period	<u>\$ 61,404</u>	<u>\$ 108,022</u>

	For the six-month periods ended June 30,	
	2026	2025
Equity instruments at fair value through other comprehensive income		
Fair value change recognized in other comprehensive loss		
Held at end of period	(\$ 44, 516)	(\$ 526, 854)
Derecognised during the period	—	214, 310
	<u>(\$ 44, 516)</u>	<u>(\$ 312, 544)</u>
Dividend income recognized in profit or loss		
Held at end of period	\$ 112, 044	\$ 110, 826
Derecognised during the period	—	484
	<u>\$ 112, 044</u>	<u>\$ 111, 310</u>

- D. As of June 30, 2026, December 31, 2025 and June 30, 2025, 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.
- E. For more information on financial assets at fair value through other comprehensive income pledged as collateral as of June 30, 2026, December 31, 2025 and June 30, 2025, refer to Note 8, 'PLEDGED ASSETS'.

(8) Investments accounted for under equity method

<u>Company name</u>	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
Associates:			
President Securities Corp. (Note 2)	\$ 16,466,908	\$ 13,466,644	\$ 11,680,399
TTET Union Corp. (Note 2)	3,521,916	3,709,280	3,366,121
Kuang Chuan Dairy Co., Ltd. (Note 2)	3,327,454	3,364,100	3,267,573
Prince Housing and Development Corp. (Note 1)(Note 2)	3,324,469	3,311,616	3,202,182
Yantai North Andre Juice Co., Ltd. (Note 1)	2,344,172	2,273,223	2,376,965
PChome Online Inc. (Note 2)(Note 3)	2,194,347	2,229,221	2,029,560
Weilih Food Industrial Co., Ltd. (Note 2)	1,302,385	1,410,083	1,281,900
Grand Bills Finance Corp. (Note 1)	1,384,107	1,389,532	1,289,598
Queen's Holdings (BVI) Ltd. (Note 2)	650,474	653,772	588,772
Others (individually less than 2%) (Note 1)(Note 2)	<u>656,728</u>	<u>687,272</u>	<u>661,957</u>
	<u>35,172,960</u>	<u>32,494,743</u>	<u>29,745,027</u>
Joint ventures:			
Wuhan Zijiang President Enterprise Co., Ltd.	\$ 648,278	\$ 639,641	\$ 556,490
Suzhou Huasui Venture Capital Partnership Enterprise (Limited Partnership) (Note 4)	95,098	91,630	500,195
Others (individually less than 2%)	<u>576,019</u>	<u>574,224</u>	<u>519,157</u>
	<u>1,319,395</u>	<u>1,305,495</u>	<u>1,575,842</u>
	<u>\$ 36,492,355</u>	<u>\$ 33,800,238</u>	<u>\$ 31,320,869</u>

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

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

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

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

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

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

A. Associates:

(a) As of June 30, 2026, December 31, 2025 and June 30, 2025, the carrying amount of the Group’s individually immaterial associates amounted to \$35,172,960, \$32,494,743 and \$29,745,027, respectively. The Group’s share of the operating results is summarized below:

	For the three-month periods ended June 30,	
	2026	2025
Profit from continuing operations	\$ 3, 511, 877	\$ 592, 210
Other comprehensive income (loss), net of tax	307, 508 (	294)
Total comprehensive income	<u>\$ 3, 819, 385</u>	<u>\$ 591, 916</u>
	For the six-month periods ended June 30,	
	2026	2025
Profit from continuing operations	\$ 4, 682, 093	\$ 969, 383
Other comprehensive income, net of tax	325, 548	62, 380
Total comprehensive income	<u>\$ 5, 007, 641</u>	<u>\$ 1, 031, 763</u>

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

	June 30, 2026	December 31, 2025	June 30, 2025
President Securities Corp.	\$ 27, 517, 322	\$ 13, 056, 377	\$ 11, 282, 102
TTET Union Corp.	10, 898, 320	11, 129, 380	11, 707, 030
Prince Housing and Development Corp.	1, 766, 009	1, 779, 042	2, 013, 641
PChome Online Inc.	1, 739, 774	1, 968, 042	2, 122, 278
Synergy ScienTech Corp.	712, 596	896, 805	1, 350, 055
	<u>\$ 42, 634, 021</u>	<u>\$ 28, 829, 646</u>	<u>\$ 28, 475, 106</u>

B. Joint venture:

As of June 30, 2026, December 31, 2025 and June 30, 2025, the carrying amount of the Group's individually immaterial joint ventures amounted to \$1,319,395, \$1,305,495 and \$1,575,842, respectively. The Group's share of the operating results is summarized below:

	For the three-month periods ended June 30,	
	2026	2025
Profit (loss) from continuing operations	\$ 18,873	(\$ 75,976)
Other comprehensive income, net of tax	—	—
Total comprehensive income (loss)	<u>\$ 18,873</u>	<u>(\$ 75,976)</u>
	For the six-month periods ended June 30,	
	2026	2025
Profit (loss) from continuing operations	\$ 39,960	(\$ 57,753)
Other comprehensive income, net of tax	—	—
Total comprehensive income (loss)	<u>\$ 39,960</u>	<u>(\$ 57,753)</u>

- C. For the three-month and six-month periods ended June 30, 2026 and 2025, the share of profit of associates and joint ventures accounted for under equity method was \$3,530,750, \$516,234, \$4,722,053 and \$911,630, respectively.
- D. For the six-month periods ended June 30, 2026 and 2025, cash dividends from investments accounted for under equity method amounted to \$2,561,008 and \$1,938,038, respectively.
- E. For more information on investments accounted for under equity method pledged as collateral as of June 30, 2026, December 31, 2025 and June 30, 2025, refer to Note 8, 'PLEDGED ASSETS'.

(9) Property, plant, and equipment

	Machinery and utilities equipment						Other equipment		Construction in progress	Total
	Land	Buildings	Owner-occupied	Lease	Transportation equipment	Leasehold improvements	Owner-occupied	Lease		
January 1, 2026										
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>
For the six-month period ended June 30, 2026										
At January 1	\$ 54,260,762	\$ 59,515,588	\$ 25,501,791	\$ 42,033	\$ 3,123,281	\$ 13,784,827	\$ 30,302,766	\$ 6,374,517	\$ 10,695,154	\$203,600,719
Additions	76,866	23,895	291,380	–	33,007	1,649,144	5,138,578	814,896	4,382,961	12,410,727
Depreciation charge	–	(1,852,522)	(2,903,550)	(6,307)	(334,681)	(1,501,338)	(4,644,969)	(627,051)	–	(11,870,418)
Disposals—Cost	–	(28,849)	(1,130,429)	–	(179,057)	(443,771)	(2,144,856)	(351)	–	(3,927,313)
— Accumulated depreciation	–	26,825	1,067,502	–	162,380	372,724	2,038,491	334	–	3,668,256
— Accumulated impairment	–	–	670	–	–	–	715	–	–	1,385
Reversal of (provision for) impairment loss	–	57	(140)	9,216	–	–	–	–	–	9,133
Reclassification (Note)	7,268	1,411,843	1,333,111	(9,952)	125,925	181,706	814,762	(279,641)	(2,188,661)	1,396,361
Net currency exchange differences	(23,750)	854,799	560,339	1,877	1,595	(39,181)	209,287	9	8,460	1,573,435
At June 30	<u>\$ 54,321,146</u>	<u>\$ 59,951,636</u>	<u>\$ 24,720,674</u>	<u>\$ 36,867</u>	<u>\$ 2,932,450</u>	<u>\$ 14,004,111</u>	<u>\$ 31,714,774</u>	<u>\$ 6,282,713</u>	<u>\$ 12,897,914</u>	<u>\$206,862,285</u>
June 30, 2026										
Cost	\$ 54,326,750	\$115,480,701	\$144,588,583	\$ 936,527	\$ 10,048,372	\$ 34,937,909	\$ 99,030,877	\$ 9,831,401	\$ 12,897,914	\$482,079,034
Accumulated depreciation	–	(55,335,010)	(119,783,044)	(890,275)	(7,115,896)	(20,933,798)	(67,271,451)	(3,548,688)	–	(274,878,162)
Accumulated impairment	(5,604)	(194,055)	(84,865)	(9,385)	(26)	–	(44,652)	–	–	(338,587)
	<u>\$ 54,321,146</u>	<u>\$ 59,951,636</u>	<u>\$ 24,720,674</u>	<u>\$ 36,867</u>	<u>\$ 2,932,450</u>	<u>\$ 14,004,111</u>	<u>\$ 31,714,774</u>	<u>\$ 6,282,713</u>	<u>\$ 12,897,914</u>	<u>\$206,862,285</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					Other equipment				
	Land	Buildings	Owner-occupied	Lease	Transportation equipment	Leasehold improvements	Owner-occupied	Lease	Construction in progress	Total
January 1, 2025										
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>
For the six-month period ended June 30, 2025										
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	41,763	1,082,854	495,629	–	41,354	1,634,410	5,360,195	815,521	4,085,408	13,557,134
Depreciation charge	– (1,769,117)	(2,877,853)	(8,304)	(331,876)	(1,437,250)	(4,208,399)	(588,397)	–	(11,221,196)	
Disposals—Cost	– (48,837)	(1,223,827)	–	(94,475)	(430,482)	(1,483,800)	(592)	–	(3,282,013)	
— Accumulated depreciation	–	32,582	1,152,150	–	88,396	377,417	1,412,930	240	–	3,063,715
— Accumulated impairment	–	–	6	–	–	–	1,788	–	–	1,794
Provision for impairment loss	– (35)	(316)	–	–	–	–	–	–	–	(351)
Reclassification (Note)	6,201,770	6,200,050	2,068,247	–	574,363	345,272	523,345	(286,840)	(6,820,521)	8,805,686
Net currency exchange differences	(22,888)	(2,129,031)	(1,195,661)	(4,621)	(18,368)	(100,402)	(761,102)	(18)	(140,175)	(4,372,266)
At June 30	<u>\$ 54,214,514</u>	<u>\$ 57,959,307</u>	<u>\$ 22,917,842</u>	<u>\$ 45,075</u>	<u>\$ 2,838,617</u>	<u>\$ 12,531,473</u>	<u>\$ 27,206,236</u>	<u>\$ 5,304,486</u>	<u>\$ 8,908,995</u>	<u>\$ 191,926,545</u>
June 30, 2025										
Cost	\$ 54,220,117	\$106,690,718	\$ 135,861,908	\$ 849,521	\$ 9,744,532	\$ 31,466,717	\$ 87,150,984	\$ 8,658,607	\$ 8,908,995	\$ 443,552,099
Accumulated depreciation	– (48,552,964)	(112,862,205)	(788,086)	(6,905,890)	(18,935,244)	(59,900,784)	(3,354,121)	–	(251,299,294)	
Accumulated impairment	(5,603)	(178,447)	(81,861)	(16,360)	(25)	–	(43,964)	–	–	(326,260)
	<u>\$ 54,214,514</u>	<u>\$ 57,959,307</u>	<u>\$ 22,917,842</u>	<u>\$ 45,075</u>	<u>\$ 2,838,617</u>	<u>\$ 12,531,473</u>	<u>\$ 27,206,236</u>	<u>\$ 5,304,486</u>	<u>\$ 8,908,995</u>	<u>\$ 191,926,545</u>

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

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

	For the three-month periods ended June 30,	
	2026	2025
Amount capitalized	\$ 62,204	\$ 40,076
Interest rate range	1.35%~2.29%	1.30%~2.77%

	For the six-month periods ended June 30,	
	2026	2025
Amount capitalized	\$ 117,278	\$ 85,927
Interest rate range	1.35%~2.29%	1.30%~2.77%

- 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 June 30, 2026, December 31, 2025 and June 30, 2025, 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		
	June 30, 2026	December 31, 2025	June 30, 2025
Land	\$ 24,224,743	\$ 24,572,475	\$ 20,146,346
Buildings	111,269,580	109,986,279	107,223,057
Other equipment	1,024,405	1,031,286	890,367
	<u>\$ 136,518,728</u>	<u>\$ 135,590,040</u>	<u>\$ 128,259,770</u>

	For the three-month periods ended June 30,	
	2026	2025
	Depreciation charge	Depreciation charge
Land	\$ 427,526	\$ 380,775
Buildings	4,784,343	4,611,895
Other equipment	64,753	65,220
	<u>\$ 5,276,622</u>	<u>\$ 5,057,890</u>

	For the six-month periods ended June 30,	
	2026	2025
	Depreciation charge	Depreciation charge
Land	\$ 856,089	\$ 770,007
Buildings	9,439,844	9,120,981
Other equipment	123,851	130,456
	<u>\$ 10,419,784</u>	<u>\$ 10,021,444</u>

C. For the six-month periods ended June 30, 2026 and 2025, the additions and revaluations to right-of-use assets were \$12,184,424 and \$11,511,832, respectively.

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

	For the three-month periods ended June 30,	
	2026	2025
<u>Items affecting profit or loss</u>		
Interest expense on lease liabilities	\$ 578,985	\$ 502,094
Expense on short-term lease contracts	274,534	307,070
Expense on leases of low-value assets	46,562	40,483
Expense on variable lease payments	306,715	300,515
Gain on sublease of right-of-use assets	(236,937)	(208,153)
Gain from lease modification	(19,697)	(29,625)

	For the six-month periods ended June 30,	
	2026	2025
<u>Items affecting profit or loss</u>		
Interest expense on lease liabilities	\$ 1,140,553	\$ 1,000,908
Expense on short-term lease contracts	555,724	635,861
Expense on leases of low-value assets	101,250	85,090
Expense on variable lease payments	629,068	610,937
Gain on sublease of right-of-use assets	(464,858)	(427,602)
Gain from lease modification	(57,139)	(67,098)

E. For the six-month periods ended June 30, 2026 and 2025, the Group's total cash outflow for leases was \$12,120,553 and \$11,672,317, 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 June 30, 2026, December 31, 2025 and June 30, 2025 was \$1,640,753, \$2,079,039 and \$1,706,831, respectively.

(11) Leasing arrangements – lessor

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

- B. Gains arising from operating lease agreements for the three-month and six-month periods ended June 30, 2026 and 2025 are as follows:

	For the three-month periods ended June 30,	
	2026	2025
Rental income (Note)	\$ 1,184,354	\$ 1,182,584
Rental income arising from variable lease payments (Note)	\$ 1,227,217	\$ 1,067,059
	For the six-month periods ended June 30,	
	2026	2025
Rental income (Note)	\$ 2,423,656	\$ 2,344,280
Rental income arising from variable lease payments (Note)	\$ 2,475,869	\$ 2,179,354

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

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

	June 30, 2026	December 31, 2025	June 30, 2025
Within next 1 year	\$ 4,574,044	\$ 4,289,200	\$ 4,052,694
Within 1~2 years	2,269,943	2,378,136	2,120,787
Within 2~3 years	1,425,888	1,431,014	1,260,164
Within 3~4 years	853,430	960,636	844,777
Within 4~5 years	755,037	776,924	707,919
Over next 5 years	3,842,155	4,114,340	4,100,568
	<u>\$ 13,720,497</u>	<u>\$ 13,950,250</u>	<u>\$ 13,086,909</u>

(12) Investment property, net

	<u>Land</u>	<u>Buildings</u>	<u>Right-of-use assets</u>	<u>Total</u>
<u>January 1, 2026</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>
For the six-month period ended June 30, 2026				
At January 1	\$13,520,117	\$ 4,643,890	\$ 98,999	\$18,263,006
Additions	–	5,324	2,264	7,588
Depreciation	–	(132,232)	(2,617)	(134,849)
Reversal of impairment loss	210	–	–	210
Reclassification (Note)	76,585	(1,586)	–	74,999
Net currency exchange differences	–	23,408	–	23,408
At June 30	<u>\$13,596,912</u>	<u>\$ 4,538,804</u>	<u>\$ 98,646</u>	<u>\$18,234,362</u>
<u>June 30, 2026</u>				
Cost	\$15,476,657	\$ 9,219,946	\$ 107,362	\$24,803,965
Accumulated depreciation	–	(4,633,535)	(8,716)	(4,642,251)
Accumulated impairment	(1,879,745)	(47,607)	–	(1,927,352)
	<u>\$13,596,912</u>	<u>\$ 4,538,804</u>	<u>\$ 98,646</u>	<u>\$18,234,362</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, 2025</u>				
Cost	\$15,162,288	\$10,395,654	\$ 105,098	\$25,663,040
Accumulated depreciation	–	(4,918,844)	(4,598)	(4,923,442)
Accumulated impairment	(1,880,093)	(47,607)	–	(1,927,700)
	<u>\$13,282,195</u>	<u>\$ 5,429,203</u>	<u>\$ 100,500</u>	<u>\$18,811,898</u>
<u>For the six-month period ended June 30, 2025</u>				
At January 1	\$13,282,195	\$ 5,429,203	\$ 100,500	\$18,811,898
Additions	–	22,577	–	22,577
Depreciation	–	(141,875)	(2,610)	(144,485)
Disposals—Cost	(691)	(20,083)	–	(20,774)
— Accumulated depreciation	–	13,456	–	13,456
Reversal of impairment loss	138	–	–	138
Reclassification (Note)	(520,652)	(172,110)	–	(692,762)
Net currency exchange differences	–	(40,431)	–	(40,431)
At June 30	<u>\$12,760,990</u>	<u>\$ 5,090,737</u>	<u>\$ 97,890</u>	<u>\$17,949,617</u>
<u>June 30, 2025</u>				
Cost	\$14,640,945	\$10,131,895	\$ 105,098	\$24,877,938
Accumulated depreciation	–	(4,993,551)	(7,208)	(5,000,759)
Accumulated impairment	(1,879,955)	(47,607)	–	(1,927,562)
	<u>\$12,760,990</u>	<u>\$ 5,090,737</u>	<u>\$ 97,890</u>	<u>\$17,949,617</u>

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

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

	<u>For the three-month periods ended June 30,</u>	
	<u>2026</u>	<u>2025</u>
Rental income from the lease of the investment property (Note)	<u>\$ 287,872</u>	<u>\$ 431,485</u>
Direct operating expenses arising from the investment property that generated income during the period	<u>\$ 184,967</u>	<u>\$ 208,167</u>
Direct operating expenses arising from the investment property that did not generate income during the period	<u>\$ 13,739</u>	<u>\$ 12,849</u>

	For the six-month periods ended June 30,	
	2026	2025
Rental income from the lease of the investment property (Note)	\$ <u>582,004</u>	\$ <u>969,892</u>
Direct operating expenses arising from the investment property that generated income during the period	\$ <u>362,019</u>	\$ <u>421,961</u>
Direct operating expenses arising from the investment property that did not generate income during the period	\$ <u>27,479</u>	\$ <u>25,733</u>

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

- B. The fair value of the investment property held by the Group as of June 30, 2026, December 31, 2025 and June 30, 2025 were \$34,830,207, \$34,858,887 and \$34,664,192, 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 June 30, 2026, December 31, 2025 and June 30, 2025, refer to Note 8, ‘PLEDGED ASSETS’.

(13) Intangible assets

	Licenses	Trademarks	Software	Goodwill	License agreement and customer lists	Expertise	Others	Total
For the six-month period ended June 30, 2026								
At January 1	\$ 398,910	\$ 2,667,939	\$ 1,851,552	\$ 29,524,158	\$ 7,877,702	\$ 1,417,597	\$ 690,295	\$ 44,428,153
Additions	–	338	143,702	–	–	–	1,401	145,441
Amortization	(6,612)	(108,254)	(347,237)	–	(178,651)	(48,819)	(78,901)	(768,474)
Reclassification (Note)	–	–	1,468	–	–	–	(172)	1,296
Net exchange differences	–	(121,929)	953	(51,594)	–	(82,640)	(13,818)	(269,028)
At June 30	<u>\$ 392,298</u>	<u>\$ 2,438,094</u>	<u>\$ 1,650,438</u>	<u>\$ 29,472,564</u>	<u>\$ 7,699,051</u>	<u>\$ 1,286,138</u>	<u>\$ 598,805</u>	<u>\$ 43,537,388</u>
					License agreement and customer lists			
For the six-month period ended June 30, 2025								
At January 1	\$ 412,133	\$ 2,932,872	\$ 1,610,875	\$ 29,542,929	\$ 8,888,551	\$ 1,546,645	\$ 849,569	\$ 45,783,574
Additions	–	135	164,627	–	–	–	10,027	174,789
Amortization	(6,612)	(112,098)	(298,374)	–	(220,424)	(51,097)	(83,557)	(772,162)
Disposals	–	–	(320)	–	–	–	–	(320)
Reclassification (Note)	–	–	10,822	–	–	–	–	10,822
Net exchange differences	–	(74,326)	(6,430)	(29,625)	–	(40,762)	(7,363)	(158,506)
At June 30	<u>\$ 405,521</u>	<u>\$ 2,746,583</u>	<u>\$ 1,481,200</u>	<u>\$ 29,513,304</u>	<u>\$ 8,668,127</u>	<u>\$ 1,454,786</u>	<u>\$ 768,676</u>	<u>\$ 45,038,197</u>

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

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

	For the three-month periods ended June 30,	
	2026	2025
Operating costs	\$ 24,044	\$ 18,149
Operating expenses	360,472	367,202
	<u>\$ 384,516</u>	<u>\$ 385,351</u>
	For the six-month periods ended June 30,	
	2026	2025
Operating costs	\$ 45,835	\$ 36,215
Operating expenses	722,639	735,947
	<u>\$ 768,474</u>	<u>\$ 772,162</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:

	June 30, 2026	December 31, 2025	June 30, 2025
Circulation business segments	\$ 26,677,951	\$ 26,677,330	\$ 26,674,150
Foods business segments	824,743	876,958	869,284
Distribution business segments	21,311	21,311	21,311
Other segments	1,948,559	1,948,559	1,948,559
	<u>\$ 29,472,564</u>	<u>\$ 29,524,158</u>	<u>\$ 29,513,304</u>

D. As of June 30, 2026, December 31, 2025 and June 30, 2025, no intangible assets were pledged as collateral.

(14) Impairment on non-financial assets

A. The Group recognized gain on reversal (impairment loss) of non-financial assets for the three-month and six-month periods ended June 30, 2026 and 2025 (listed as "Other gains and losses"). Details of such gain (loss) are as follows:

Items	For the three-month periods ended June 30,			
	2026		2025	
	Recognized in profit or loss	Recognized in other comprehensive income	Recognized in profit or loss	Recognized in other comprehensive income
Gain on reversal (impairment loss):				
Property, plant and equipment	<u>\$ 9,244</u>	<u>\$ -</u>	<u>\$ 106</u>	<u>\$ -</u>

Items	For the six-month periods ended June 30,			
	2026		2025	
	Recognized in profit or loss	Recognized in other comprehensive income	Recognized in profit or loss	Recognized in other comprehensive income
Gain on reversal (impairment loss):				
Property, plant and equipment	\$ 9,133	\$ –	(\$ 351)	\$ –
Investment property	210	–	138	–
	<u>\$ 9,343</u>	<u>\$ –</u>	<u>(\$ 213)</u>	<u>\$ –</u>

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

Segments	For the three-month periods ended June 30,			
	2026		2025	
	Recognized in profit or loss	Recognized in other comprehensive income	Recognized in profit or loss	Recognized in other comprehensive income
Foods business	\$ 28	\$ –	\$ 43	\$ –
Pharmaceuticals business	–	–	63	–
Packaging and containers business	9,216	–	–	–
	<u>\$ 9,244</u>	<u>\$ –</u>	<u>\$ 106</u>	<u>\$ –</u>

Segments	For the six-month periods ended June 30,			
	2026		2025	
	Recognized in profit or loss	Recognized in other comprehensive income	Recognized in profit or loss	Recognized in other comprehensive income
Foods business	\$ 76	\$ –	(\$ 230)	\$ –
Feeds business	51	–	(46)	–
Pharmaceuticals business	–	–	63	–
Packaging and containers business	9,216	–	–	–
	<u>\$ 9,343</u>	<u>\$ –</u>	<u>(\$ 213)</u>	<u>\$ –</u>

- C. The recoverable amount of these non-financial assets is the asset's fair value less costs of disposal. The fair value was determined based on recent transaction prices of similar properties and the assessed present value of land, considering factors such as location, transaction scale, and purpose of use, etc. The fair value is classified as a Level 3 fair value.
- D. The Group's goodwill is tested annually for impairment. The recoverable amount of all cash-generating units has been determined based on value-in-use calculations. These calculations use pre-tax cash flow projections based on financial budgets approved by the management covering a five-year-period. For the year ended December 31, 2025, the recoverable amount of all cash-

generating units calculated using the value-in-use exceeded their carrying amount, so goodwill was not impaired. The key assumptions used for value-in-use calculations are described in Note 6(14), 'Impairment of non-financial assets' in the consolidated financial statements for the year ended December 31, 2025.

(15) Short-term borrowings

	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>	<u>Collateral</u>
Unsecured bank borrowings	\$ 51,123,054	\$ 34,774,380	\$ 35,593,307	None
Secured bank borrowings	<u>2,755,000</u>	<u>2,702,894</u>	<u>3,003,876</u>	(Note)
	<u>\$ 53,878,054</u>	<u>\$ 37,477,274</u>	<u>\$ 38,597,183</u>	
Interest rate range	<u>1.10%~7.50%</u>	<u>0.55%~6.87%</u>	<u>1.06%~6.25%</u>	

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

For more information about interest expenses recognized by the Group for the three-month and six-month periods ended June 30, 2026 and 2025, refer to Note 6(29), 'Finance costs'.

(16) Short-term notes and bills payable

	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>	<u>Collateral</u>
Commercial papers payable	\$ 28,012,500	\$ 29,378,000	\$ 27,930,000	(Note)
Less: Unamortized discount (	<u>20,778)</u>	<u>19,208)</u>	<u>19,806)</u>	
	<u>\$ 27,991,722</u>	<u>\$ 29,358,792</u>	<u>\$ 27,910,194</u>	
Interest rate range	<u>1.70%~2.33%</u>	<u>1.61%~2.29%</u>	<u>1.58%~2.29%</u>	

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

- A. For more information about interest expenses recognized by the Group for the three-month and six-month periods ended June 30, 2026 and 2025, 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>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
Receipts under custody at convenience stores	\$ 10,852,436	\$ 9,342,511	\$ 12,900,226
Accrued salaries and bonuses	12,997,106	13,007,474	12,222,770
Advertising and promotion expenses payable	9,853,590	7,988,920	9,126,858
Equipment and construction payable	3,244,007	5,470,892	4,022,425
Incentive bonus payable to franchisees	2,847,633	3,773,115	2,608,364
Employees' compensation and remuneration for directors and supervisors	2,095,344	3,267,213	1,952,575
Sales receipt on behalf of others	1,096,666	1,557,115	1,117,401
Dividends payable	24,373,883	–	24,111,490
Others	30,814,382	29,789,341	29,403,078
	<u>\$ 98,175,047</u>	<u>\$ 74,196,581</u>	<u>\$ 97,465,187</u>

(18) Corporate bonds payable

	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>	<u>Collateral</u>
Unsecured bonds payable	\$ 62,750,000	\$ 64,450,000	\$ 62,175,000	None
Less: Current portion of bonds payable	(8,350,000)	(9,950,000)	(9,075,000)	
	<u>\$ 54,400,000</u>	<u>\$ 54,500,000</u>	<u>\$ 53,100,000</u>	

A. 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.

- B. 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.
- C. 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.
- D. 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.
- E. 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.
 - (h) Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.
- F. 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.
- G. 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.
- H. 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.
- I. 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.
- J. 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.
- K. 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.
- L. 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.
- M. 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.
- N. 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.
- O. The Company issued unsecured ordinary bonds payable in May 2026. The significant terms of the bonds are as follows:
- (a) Total issue amount: \$4,250,000
 - (b) Issue price: At par value of \$1,000 per bond
 - (c) Coupon rate: 1.75%

(d) Term of interest repayment: The bond interest is calculated on simple rate every year starting May 2026 based on the coupon rate.

(e) Repayment term: The bonds are repayable starting May 2030 to May 2031 in two installments at the rate of 50% and 50%, respectively.

(f) Period: 5 years, from May 8, 2026 to May 8, 2031.

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

For more information about interest expenses recognized by the Group for the three-month and six-month periods ended June 30, 2026 and 2025, refer to Note 6(29), 'Finance costs'.

(19) Long-term borrowings

	June 30, 2026	December 31, 2025	June 30, 2025	Collateral
Unsecured bank borrowings	\$ 38,370,833	\$ 36,396,254	\$ 39,366,329	None
Secured bank borrowings	528,212	564,391	558,180	(Note)
Commercial papers payable	—	8,800,000	5,300,000	None
	38,899,045	45,760,645	45,224,509	
Less: Current portion of				
long-term borrowings	(363,886)	(1,417,634)	(443,905)	
Unamortized discount	—	(7,059)	(2,008)	
	<u>\$ 38,535,159</u>	<u>\$ 44,335,952</u>	<u>\$ 44,778,596</u>	
Range of maturity dates	<u>9.2026~7.2034</u>	<u>4.2026~7.2034</u>	<u>9.2025~7.2034</u>	
Range of interest rates	<u>1.38%~3.45%</u>	<u>1.38%~9.08%</u>	<u>1.38%~5.92%</u>	

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

A. For more information about interest expenses recognized by the Group for the three-month and six-month periods ended June 30, 2026 and 2025, 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) For the aforementioned pension plan, the Group recognized pension costs of \$44,931, \$50,193, \$93,292 and \$101,880 for the three-month and six-month periods ended June 30, 2026 and 2025, respectively.
 - (b) Expected contributions to the defined benefit pension plans of the Group for the next year is \$358,959.
- B. Effective July 1, 2005, the Group has established a defined contribution pension plan (the "New Plan") under the Labour Pension Act, covering all regular employees with R.O.C. nationality. Under the New Plan, the Group contributes monthly an amount based on 6% of the employees' monthly salaries and wages to the employees' individual pension accounts at the Bureau of Labour Insurance. The benefits accrued are paid monthly or in lump sum upon termination of employment. The subsidiaries in mainland China are subject to the government sponsored defined contribution plan. Monthly contributions to an independent fund administered by the government in accordance with the pension regulations in the People's Republic of China are based on a fixed percentage of employees' monthly salaries and wages. Other than the monthly contributions, the Group has no further obligations. The pension costs under the defined contribution pension plans of the Group for the three-month and six-month periods ended June 30, 2026 and 2025 were \$1,154,888, \$1,048,690, \$2,305,276 and \$2,135,365, respectively.

(21) Share capital

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

	For the six-month periods ended June 30,	
	2026	2025
Beginning and ending balance	<u>5, 682, 015</u>	<u>5, 682, 015</u>

- B. As of June 30, 2026, 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 six-month periods ended June 30, 2026 and 2025 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, 2026	\$ 438,468	\$ 1,491,109	\$ 493,073	\$ 212,581	\$ 2,635,231
Adjustment for change in capital reserve of investee companies	–	–	14,959	(393)	14,566
Adjustment of capital reserve due to change in interests in associates	–	–	24,138	–	24,138
Adjustment of capital reserve due to change in interests in subsidiaries	–	569	–	–	569
Transactions with non-controlling interests of subsidiaries	–	(35,679)	–	–	(35,679)
Payments of unpaid cash dividends from previous year transferred to capital reserve	–	–	–	(379)	(379)
At June 30, 2026	<u>\$ 438,468</u>	<u>\$ 1,455,999</u>	<u>\$ 532,170</u>	<u>\$ 211,809</u>	<u>\$ 2,638,446</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, 2025	\$ 438, 468	\$ 1, 697, 172	\$ 464, 942	\$ 203, 967	\$ 2, 804, 549
Adjustment for change in capital reserve of investee companies	-	-	13, 751	(36)	13, 715
Transactions with non-controlling interests of subsidiaries	-	(156, 693)	-	-	(156, 693)
Adjustment of capital reserve due to change in interests in associates	-	-	(755)	-	(755)
Payments of unpaid cash dividends from previous year transferred to capital reserve	-	-	-	(493)	(493)
At June 30, 2025	<u>\$ 438, 468</u>	<u>\$ 1, 540, 479</u>	<u>\$ 477, 938</u>	<u>\$ 203, 438</u>	<u>\$ 2, 660, 323</u>

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

(23) Retained earnings

- A. Pursuant to the amended R.O.C. Company Law, the current year's after-tax earnings should be used initially to cover any accumulated deficit; thereafter 10% of the remaining earnings should be set aside as legal reserve until the balance of legal reserve is equal to that of paid-in capital. The legal reserve shall be exclusively used to cover accumulated deficit, to issue new stocks or distribute cash to shareholders in proportion to their share ownership. The use of legal reserve for the issuance of stocks or cash dividends to shareholders in proportion to their share ownership is permitted provided that the balance of such reserve exceeds 25% of the Company's paid-in capital.
- B. Since the Company is in a changeable industry environment and the life cycle of the Company is in a stable growth, the appropriation of earnings should consider fund requirements and capital budgets to decide how much earnings will be kept or distributed and how much cash dividends will be distributed. According to the Company's Articles of Incorporation, 10% of the annual net income, after offsetting any loss of prior years and paying all taxes and dues, shall be set aside as legal reserve. And set aside or reverse special reserve in accordance with related laws, the remaining net income and the unappropriated retained earnings from prior years can be distributed in accordance with a resolution passed during a meeting of the Board of Directors and approved at the stockholders' meeting. Of the amount to be distributed by the Company, stockholders' bonuses shall comprise 50% to 100% of the unappropriated retained earnings, and the percentage of cash dividends shall not be less than 30% of dividends distributed.
- C. In accordance with the regulations, the Company shall set aside special reserve from the debit balance on other equity items at the balance sheet date before distributing earnings. When debit balance on other equity items is reversed subsequently, the reversed amount could be included in the distributable earnings. For the six-month periods ended June 30, 2026 and 2025, the aforementioned reversal of special reserve amounted to \$— and (\$1,892,645), 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 six-month periods ended June 30, 2026 and 2025, the aforementioned reversal of special reserve amounted to \$284 and \$290, respectively. As of June 30, 2026, the balance of special reserve that was set aside on initial application of IFRSs was \$3,895,223.
- 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. On May 28, 2026, the stockholders adopted the distribution of dividends from 2025 earnings in the amount of \$17,046,046 (\$3 (in dollars) per share as cash dividends). The dividends are yet to be distributed.

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 June 30, 2026, 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 six-month periods ended June 30,			
2026			
	Currency translation difference	Unrealized gains or losses on valuation	Total
At January 1	(\$ 3, 935, 554)	\$ 879, 972	(\$ 3, 055, 582)
Currency translation differences			
— Group	2, 926, 280	—	2, 926, 280
— Associates	40, 066	—	40, 066
Valuation adjustment and reclassification			
— Group	—	(156, 724)	(156, 724)
— Associates	—	225, 279	225, 279
At June 30	<u>(\$ 969, 208)</u>	<u>\$ 948, 527</u>	<u>(\$ 20, 681)</u>
For the six-month periods ended June 30,			
2025			
	Currency translation difference	Unrealized gains or losses on valuation	Total
At January 1	(\$ 1, 356, 150)	\$ 896, 623	(\$ 459, 527)
Currency translation differences			
— Group	(11, 804, 807)	—	(11, 804, 807)
— Associates	(97, 847)	—	(97, 847)
Valuation adjustment and reclassification			
— Group	—	(469, 024)	(469, 024)
— Associates	—	147, 393	147, 393
At June 30	<u>(\$ 13, 258, 804)</u>	<u>\$ 574, 992</u>	<u>(\$ 12, 683, 812)</u>

(25) Operating revenue

A. Disaggregation of revenue from contracts with customers:

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

For the three-month period ended June 30, 2026			
	<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	\$ 50,649,806	\$ 54,509,082	\$ 40,261,519
— Over time	240,838	337,503	5,482,788
	<u>\$ 50,890,644</u>	<u>\$ 54,846,585</u>	<u>\$ 45,744,307</u>
	<u>Packaging and containers segments</u>	<u>Other segments</u>	<u>Total</u>
Timing of revenue recognition			
— At a point in time	\$ 5,311,724	\$ 17,834,942	\$ 168,567,073
— Over time	—	292,679	6,353,808
	<u>\$ 5,311,724</u>	<u>\$ 18,127,621</u>	<u>\$ 174,920,881</u>
For the three-month period ended June 30, 2025			
	<u>Foods and feeds segments</u>	<u>Convenience stores segments</u>	<u>Circulation and distribution segments</u>
Timing of revenue recognition			
— At a point in time	\$ 47,667,025	\$ 52,266,018	\$ 39,141,757
— Over time	228,066	322,690	5,049,483
	<u>\$ 47,895,091</u>	<u>\$ 52,588,708</u>	<u>\$ 44,191,240</u>
	<u>Packaging and containers segments</u>	<u>Other segments</u>	<u>Total</u>
Timing of revenue recognition			
— At a point in time	\$ 7,560,574	\$ 17,155,489	\$ 163,790,863
— Over time	—	181,395	5,781,634
	<u>\$ 7,560,574</u>	<u>\$ 17,336,884</u>	<u>\$ 169,572,497</u>

For the six-month period ended June 30, 2025			
	Foods and feeds segments	Convenience stores segments	Circulation and distribution segments
Timing of revenue recognition			
— At a point in time	\$ 103,109,008	\$ 106,810,304	\$ 81,370,694
— Over time	420,831	681,863	11,119,482
	<u>\$ 103,529,839</u>	<u>\$ 107,492,167</u>	<u>\$ 92,490,176</u>
	Packaging and containers segments	Other segments	Total
Timing of revenue recognition			
— At a point in time	\$ 10,719,158	\$ 35,162,058	\$ 337,171,222
— Over time	—	544,854	12,767,030
	<u>\$ 10,719,158</u>	<u>\$ 35,706,912</u>	<u>\$ 349,938,252</u>
For the six-month period ended June 30, 2025			
	Foods and feeds segments	Convenience stores segments	Circulation and distribution segments
Timing of revenue recognition			
— At a point in time	\$ 96,720,521	\$ 102,585,547	\$ 79,611,376
— Over time	443,610	658,319	10,193,552
	<u>\$ 97,164,131</u>	<u>\$ 103,243,866</u>	<u>\$ 89,804,928</u>
	Packaging and containers segments	Other segments	Total
Timing of revenue recognition			
— At a point in time	\$ 14,526,578	\$ 33,710,085	\$ 327,154,107
— Over time	—	387,935	11,683,416
	<u>\$ 14,526,578</u>	<u>\$ 34,098,020</u>	<u>\$ 338,837,523</u>

B. Contract assets and liabilities:

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

	June 30, 2026	December 31, 2025	June 30, 2025	January 1, 2025
Contract assets-current	\$ —	\$ —	\$ —	\$ 29,397
Contract liabilities:				
Advance receipts for sales of products	\$ 4,424,961	\$ 16,046,463	\$ 3,341,319	\$14,753,978
Advance receipts for gift certificates and gift cards	12,326,082	11,791,517	11,140,965	9,602,964
Customer loyalty programmes	2,169,202	2,355,558	2,242,868	2,507,406
Members' deposits	1,101,486	1,086,542	1,044,987	1,037,589
Franchise fee	644,106	573,092	595,996	570,412
Others	688,045	401,763	472,474	374,954
	<u>\$21,353,882</u>	<u>\$ 32,254,935</u>	<u>\$18,838,609</u>	<u>\$28,847,303</u>
Contract liabilities				
-current	\$20,754,674	\$ 31,536,262	\$18,091,496	\$28,078,316
Contract liabilities -non-current	599,208	718,673	747,113	768,987
	<u>\$21,353,882</u>	<u>\$ 32,254,935</u>	<u>\$18,838,609</u>	<u>\$28,847,303</u>

(b) Revenue recognized that was included in the contract liability balance at the beginning of the three-month and six-month periods ended June 30, 2026 and 2025 were \$2,782,545, \$107,449, \$25,887,633 and \$20,593,735, respectively.

(26) Interest income

	For the three-month periods ended June 30,	
	2026	2025
Interest income from bank deposits	\$ 741,172	\$ 708,944
Interest income from financial assets measured at amortized cost	352,307	398,146
Other interest income	3,956	4,174
	<u>\$ 1,097,435</u>	<u>\$ 1,111,264</u>
	For the six-month periods ended June 30,	
	2026	2025
Interest income from bank deposits	\$ 1,416,516	\$ 1,445,386
Interest income from financial assets measured at amortized cost	679,365	802,772
Other interest income	8,053	8,510
	<u>\$ 2,103,934</u>	<u>\$ 2,256,668</u>

(27) Other income

		For the three-month periods ended June 30,	
		2026	2025
Rental income	\$	124,191	\$ 152,256
Dividend income		204,720	210,214
Government grants income		37,923	234,801
Other income		1,343,499	1,238,958
	\$	<u>1,710,333</u>	<u>\$ 1,836,229</u>
		For the six-month periods ended June 30,	
		2026	2025
Rental income	\$	301,577	\$ 306,026
Dividend income		256,131	218,089
Government grants income		306,402	275,594
Other income		2,453,054	2,239,174
	\$	<u>3,317,164</u>	<u>\$ 3,038,883</u>

(28) Other gains and losses

		For the three-month periods ended June 30,	
		2026	2025
Loss on disposal of property, plant and equipment	(\$	52,041)	(\$ 49,590)
Loss on disposal of intangible assets		–	(223)
Gain from lease modification		19,697	29,625
Net currency exchange gain (loss)		30,037	(188,455)
Net loss on financial assets and liabilities at fair value through profit or loss	(	287,138)	(5,656)
Gain on reversal of impairment loss on non-financial assets		9,244	106
Other losses	(	480,837)	(398,810)
	(\$	<u>761,038</u>)	(\$ 613,003)

	For the six-month periods ended June 30,	
	2026	2025
Loss on disposal of property, plant and equipment	(\$ 86,893)	(\$ 76,958)
Gain on disposal of investment property	–	3,742
Loss on disposal of intangible assets	–	(313)
Gain on disposal of non-current assets held for sale	472,316	–
Gain from lease modification	57,139	67,098
Net currency exchange gain (loss)	49,332	(128,328)
Net gain on financial assets and liabilities at fair value through profit or loss	125,220	52,282
Gain on reversal of loss (impairment loss) on non-financial assets	9,343	(213)
Other losses	(883,005)	(798,642)
	<u>(\$ 256,548)</u>	<u>(\$ 881,332)</u>

(29) Finance costs

	For the three-month periods ended June 30,	
	2026	2025
Interest expense:		
Bank borrowings	\$ 798,012	\$ 735,787
Interest expense on lease liabilities	578,985	502,094
Less: Capitalization of qualifying assets	(62,204)	(40,076)
	<u>\$ 1,314,793</u>	<u>\$ 1,197,805</u>

	For the six-month periods ended June 30,	
	2026	2025
Interest expense:		
Bank borrowings	\$ 1,567,503	\$ 1,444,492
Interest expense on lease liabilities	1,140,553	1,000,908
Less: Capitalization of qualifying assets	(117,278)	(85,927)
	<u>\$ 2,590,778</u>	<u>\$ 2,359,473</u>

(30) Expenses by nature

For the three-month period ended June 30, 2026			
	Operating cost	Operating expense	Total
Employee benefit expenses	\$ 6,461,941	\$ 15,664,867	\$ 22,126,808
Depreciation charges on property, plant and equipment	\$ 2,559,127	\$ 3,358,961	\$ 5,918,088
Depreciation charges on right-of-use assets	\$ 494,297	\$ 4,781,661	\$ 5,275,958
Depreciation charges on investment property	\$ –	\$ 29,491	\$ 29,491
Amortization of intangible assets	\$ 24,044	\$ 360,472	\$ 384,516

For the three-month period ended June 30, 2025			
	Operating cost	Operating expense	Total
Employee benefit expenses	\$ 6,053,095	\$ 14,770,064	\$ 20,823,159
Depreciation charges on property, plant and equipment	\$ 2,430,511	\$ 3,177,635	\$ 5,608,146
Depreciation charges on right-of-use assets	\$ 439,600	\$ 4,617,660	\$ 5,057,260
Depreciation charges on investment property	\$ –	\$ 33,460	\$ 33,460
Amortization of intangible assets	\$ 18,149	\$ 367,202	\$ 385,351

For the six-month period ended June 30, 2026			
	Operating cost	Operating expense	Total
Employee benefit expenses	\$ 12,999,224	\$ 31,254,139	\$ 44,253,363
Depreciation charges on property, plant and equipment	\$ 5,127,286	\$ 6,680,276	\$ 11,807,562
Depreciation charges on right-of-use assets	\$ 978,706	\$ 9,439,750	\$ 10,418,456
Depreciation charges on investment property	\$ –	\$ 62,595	\$ 62,595
Amortization of intangible assets	\$ 45,835	\$ 722,639	\$ 768,474

For the six-month period ended June 30, 2025			
	Operating cost	Operating expense	Total
Employee benefit expenses	\$ 12,290,300	\$ 29,571,919	\$ 41,862,219
Depreciation charges on property, plant and equipment	\$ 4,912,522	\$ 6,285,525	\$ 11,198,047
Depreciation charges on right-of-use assets	\$ 878,759	\$ 9,141,424	\$ 10,020,183
Depreciation charges on investment property	\$ –	\$ 76,962	\$ 76,962
Amortization of intangible assets	\$ 36,215	\$ 735,947	\$ 772,162

(31) Employee benefit expense

For the three-month period ended June 30, 2026			
	Operating cost	Operating expense	Total
Wages and salaries	\$ 4,905,985	\$ 12,741,013	\$ 17,646,998
Labor and health insurance expenses	492,025	1,147,235	1,639,260
Pension costs	395,177	804,642	1,199,819
Other personnel expenses	668,754	971,977	1,640,731
	<u>\$ 6,461,941</u>	<u>\$ 15,664,867</u>	<u>\$ 22,126,808</u>
For the three-month period ended June 30, 2025			
	Operating cost	Operating expense	Total
Wages and salaries	\$ 4,627,658	\$ 12,068,499	\$ 16,696,157
Labor and health insurance expenses	462,728	1,054,606	1,517,334
Pension costs	358,696	740,187	1,098,883
Other personnel expenses	604,013	906,772	1,510,785
	<u>\$ 6,053,095</u>	<u>\$ 14,770,064</u>	<u>\$ 20,823,159</u>
For the six-month period ended June 30, 2026			
	Operating cost	Operating expense	Total
Wages and salaries	\$ 9,909,305	\$ 25,393,069	\$ 35,302,374
Labor and health insurance expenses	987,808	2,290,087	3,277,895
Pension costs	791,797	1,606,771	2,398,568
Other personnel expenses	1,310,314	1,964,212	3,274,526
	<u>\$ 12,999,224</u>	<u>\$ 31,254,139</u>	<u>\$ 44,253,363</u>
For the six-month period ended June 30, 2025			
	Operating cost	Operating expense	Total
Wages and salaries	\$ 9,424,783	\$ 24,048,783	\$ 33,473,566
Labor and health insurance expenses	941,843	2,153,964	3,095,807
Pension costs	729,909	1,507,336	2,237,245
Other personnel expenses	1,193,765	1,861,836	3,055,601
	<u>\$ 12,290,300</u>	<u>\$ 29,571,919</u>	<u>\$ 41,862,219</u>

- A. A ratio of distributable profit of the current year shall be distributed as employees' compensation and directors' remuneration. The ratio shall not be lower than 2% for employees' compensation, of which no lower than 1% of profit of the current year shall be distributed as rank-and-file employees' compensation. In addition, the ratio shall not be higher than 2% of profit of the current year for directors' remuneration. If the Company has an accumulated deficit, earnings should be reserved to cover deficit.
- B. For the three-month and six-month periods ended June 30, 2026 and 2025, employees' compensation was accrued at \$602,426, \$483,925, \$1,168,564 and \$932,984, respectively, while directors' remuneration was accrued at \$128,000, \$88,205, \$232,804 and \$170,715, respectively. The aforementioned amounts were recognized in salary expenses. The expenses recognized for

the period were accrued based on the earnings of current year and the percentage specified in the Articles of Incorporation of the Company. The employees' compensation and directors' remuneration as resolved by the Board of Directors were the same as the estimated total amount of \$2,010,891 recognized in the 2025 financial statements, and the employees' compensation will be distributed in the form of cash. Information about the appropriation of employees' compensation and directors' remuneration by the Company as proposed by the Board of Directors will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchange.

(32) Income tax

A. Income tax expense:

(a) Components of income tax expense:

	For the three-month periods ended June 30,	
	2026	2025
Current income tax:		
Income tax incurred in current period	\$ 3, 651, 454	\$ 3, 379, 671
Tax on unappropriated earnings	122, 367	312, 422
Over provision of prior year's income tax payable	(238, 447)	(190, 608)
Total current income tax	<u>3, 535, 374</u>	<u>3, 501, 485</u>
Deferred income tax:		
Origination and reversal of temporary differences	(274, 091)	(341, 461)
Income tax expense	<u>\$ 3, 261, 283</u>	<u>\$ 3, 160, 024</u>
	For the six-month periods ended June 30,	
	2026	2025
Current income tax:		
Income tax incurred in current period	\$ 6, 549, 239	\$ 6, 126, 047
Tax on unappropriated earnings	122, 367	312, 422
Over provision of prior year's income tax payable	(250, 308)	(244, 626)
Total current income tax	<u>6, 421, 298</u>	<u>6, 193, 843</u>
Deferred income tax:		
Origination and reversal of temporary differences	362, 335	44, 371
Income tax expense	<u>\$ 6, 783, 633</u>	<u>\$ 6, 238, 214</u>

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

	For the three-month periods ended June 30,	
	2026	2025
Changes in fair value of financial assets at fair value through other comprehensive income - equity instruments	\$ 31,188	\$ 6,607
	For the six-month periods ended June 30,	
	2026	2025
Changes in fair value of financial assets at fair value through other comprehensive income - equity instruments	\$ 34,327	(\$ 3,517)

- B. The Company's income tax returns through 2023 have been assessed and approved by the Tax Authority and there were no disputes existing between the Company and the Authority as of August 6, 2026.
- C. The Group is within the scope of the Pillar Two model rules published by the Organization for Economic Co-operation and Development (OECD). As of June 30, 2026, the Pillar Two legislation was enacted in Malaysia, etc., the jurisdictions in which certain subsidiaries were incorporated, and will come into effect from January 1, 2025 and the following years. Under the Pillar Two legislation, the Group is liable to pay a top-up tax for the difference between its GloBE effective tax rate per jurisdiction and the 15% minimum rate. The Group is in the process of assessing its exposure to the Pillar Two legislation for when it comes into effect. However, due to the complexities in applying the legislation and calculating GloBE income, the quantitative impact of the enacted or substantively enacted legislation is not yet reasonably estimable. The Group is currently in the process of applying the legislation.

(33) Earnings per share

For the three-month period ended June 30, 2026			
		Weighted average number of shares outstanding (shares in thousands)	Earnings per share (in dollars)
	Amount after tax		
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	<u>\$ 8,005,718</u>	<u>5,682,015</u>	<u>\$ 1.41</u>
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 8,005,718	5,682,015	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	<u>—</u>	<u>16,344</u>	
Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares	<u>\$ 8,005,718</u>	<u>5,698,359</u>	<u>\$ 1.40</u>
For the three-month period ended June 30, 2025			
		Weighted average number of shares outstanding (shares in thousands)	Earnings per share (in dollars)
	Amount after tax		
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	<u>\$ 5,512,799</u>	<u>5,682,015</u>	<u>\$ 0.97</u>
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 5,512,799	5,682,015	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	<u>—</u>	<u>11,961</u>	
Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares	<u>\$ 5,512,799</u>	<u>5,693,976</u>	<u>\$ 0.97</u>

For the six-month period ended June 30, 2026			
		Weighted average number of shares outstanding (shares in thousands)	Earnings per share (in dollars)
	<u>Amount after tax</u>		
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	<u>\$ 14,550,259</u>	<u>5,682,015</u>	<u>\$ 2.56</u>
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 14,550,259	5,682,015	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	<u>—</u>	<u>24,592</u>	
Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares	<u>\$ 14,550,259</u>	<u>5,706,607</u>	<u>\$ 2.55</u>

For the six-month period ended June 30, 2025			
		Weighted average number of shares outstanding (shares in thousands)	Earnings per share (in dollars)
	<u>Amount after tax</u>		
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	<u>\$ 10,669,705</u>	<u>5,682,015</u>	<u>\$ 1.88</u>
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 10,669,705	5,682,015	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	<u>—</u>	<u>19,637</u>	
Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares	<u>\$ 10,669,705</u>	<u>5,701,652</u>	<u>\$ 1.87</u>

(34) Transactions with non-controlling interest

- A. During the six-month periods ended June 30, 2026 and 2025, the Group acquired the shares of the subsidiaries, Uni-President China Holdings Ltd., etc., through public market and negotiation for a total cash consideration of \$69,233 and \$440,267, respectively. This transaction resulted in a decrease in the non-controlling interest by \$33,591 and \$276,468 and a decrease in the equity attributable to owners of the parent by \$35,642 and \$163,799, respectively.
- B. During the six-month periods ended June 30, 2026 and 2025, the Group disposed the shares of the subsidiary, Tung-Yi Foods Enterprises Corp., through negotiation for a total cash consideration of \$3,581 and \$28,121, respectively. This transaction resulted in an increase in the non-controlling interest by \$3,618 and \$21,015 and a (decrease) increase in the equity attributable to owners of the parent by (\$37) and \$7,106, 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 six-month periods ended June 30, 2026 and 2025 are as follows:

	For the six-month periods ended June 30,	
	2026	2025
Acquisition of non-controlling interest:		
Carrying amount of non-controlling interest acquired	\$ 33,591	\$ 276,468
Consideration paid for acquisition of non-controlling interest	(69,233)	(440,267)
Disposal of non-controlling interest:		
Carrying amount of non-controlling interest disposed	(3,618)	(21,015)
Consideration received from disposal of non-controlling interest	<u>3,581</u>	<u>28,121</u>
Capital reserve - difference between proceeds and carrying amount from acquisition or disposal of subsidiaries	<u>(\$ 35,679)</u>	<u>(\$ 156,693)</u>

(35) Supplemental cash flow information

- A. Operating activities with partial cash flows:

	For the six-month periods ended June 30,	
	2026	2025
Dividend income	\$ 256,131	\$ 218,089
Cash dividends from investments accounted for under equity method	2,561,008	1,938,038
Add: Beginning balance of dividends receivable (listed as 'Other receivables')	26,072	37,233
Less: Ending balance of dividends receivable (listed as 'Other receivables')	(2,065,694)	(1,348,203)
Dividends received	<u>\$ 777,517</u>	<u>\$ 845,157</u>

B. Investing activities with partial cash flows:

	For the six-month periods ended June 30,	
	2026	2025
(a) Acquisition of property, plant and equipment	\$ 12,410,727	\$ 13,557,134
Add: Beginning balance of other payables	5,114,712	4,752,619
Less: Ending balance of other payables	(3,077,279)	(3,945,996)
Capitalization of interest	(103,599)	(76,663)
Cash paid for acquisition of property, plant and equipment	<u>\$ 14,344,561</u>	<u>\$ 14,287,094</u>
(b) Acquisition of investment property	\$ 7,588	\$ 22,577
Less: Additions and revaluations of lease liabilities (listed as 'Lease liabilities - current and Lease liabilities - non-current)	(2,264)	—
Cash paid for acquisition of investment property	<u>\$ 5,324</u>	<u>\$ 22,577</u>
(c) Increase in prepayments for equipment	\$ 1,506,255	\$ 1,864,487
Add: Beginning balance of other payables	356,180	91,071
Less: Ending balance of other payables	(166,728)	(76,429)
Capitalization of interest	(13,679)	(9,264)
Cash paid for prepayments for equipment	<u>\$ 1,682,028</u>	<u>\$ 1,869,865</u>
(d) Proceeds from disposal of property, plant and equipment	\$ 170,779	\$ 139,546
Add: Beginning balance of accounts receivable (listed as 'Other receivables')	2,109	—
Less: Ending balance of accounts receivable (listed as 'Other receivables')	(488)	(9,081)
Net cash flows from disposal of property, plant and equipment	<u>\$ 172,400</u>	<u>\$ 130,465</u>

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

	For the six-month periods ended June 30,	
	2026	2025
(a) Write-off of allowance for doubtful accounts	\$ <u>7,608</u>	\$ <u>778</u>
(b) Financial assets at fair value through profit or loss - non-current reclassified to financial assets at fair value through profit or loss - current	\$ <u>–</u>	\$ <u>21,487</u>
(c) Financial assets at amortized cost - non-current reclassified to financial assets at amortized cost - current	\$ <u>7,979,374</u>	\$ <u>7,362,029</u>
(d) Property, plant and equipment reclassified to inventories	\$ <u>349,781</u>	\$ <u>349,545</u>
(e) Property, plant and equipment reclassified to investment property	\$ <u>284,998</u>	\$ <u>145,384</u>
(f) Property, plant and equipment reclassified to intangible assets	\$ <u>1,296</u>	\$ <u>1,278</u>
(g) Right-of-use assets reclassified to property, plant and equipment	\$ <u>576</u>	\$ <u>1,896,151</u>
(h) Investment property reclassified to property, plant and equipment	\$ <u>209,999</u>	\$ <u>838,146</u>
(i) Prepayments for equipment reclassified to property, plant and equipment	\$ <u>1,821,861</u>	\$ <u>2,273,123</u>
(j) Prepaid property and plant (listed as 'Other non-current assets') reclassified to property, plant and equipment	\$ <u>–</u>	\$ <u>4,294,473</u>
(k) Other non-current assets reclassified to intangible assets	\$ <u>–</u>	\$ <u>9,544</u>

D. Financing activities with no cash flow effect:

	For the six-month periods ended June 30,	
	2026	2025
(a) Cash dividends declared but not paid (listed as 'Other payables')	\$ <u>17,046,046</u>	\$ <u>17,046,046</u>
(b) Cash dividends declared but not paid to non-controlling interest (listed as 'Other payables')	\$ <u>7,327,837</u>	\$ <u>7,065,444</u>

(36) 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, 2026	\$ 37,477,274	\$ 29,358,792	\$ 64,450,000	\$ 45,753,586	\$ 130,512,229	\$ 8,721,221	\$ 316,273,102
Changes in cash flow from financing activities	16,400,780	(1,367,070)	(1,700,000)	(6,871,298)	(9,693,958)	(177,788)	(3,409,334)
Additions and revaluations of other non-cash items	-	-	-	-	12,186,688	-	12,186,688
Decrease in other non-cash items	-	-	-	-	(1,212,589)	-	(1,212,589)
Impact of changes in foreign exchange rate	-	-	-	9,698	(111,558)	-	(101,860)
Changes in other non-cash items	-	-	-	7,059	-	-	7,059
Balance at June 30, 2026	<u>\$ 53,878,054</u>	<u>\$ 27,991,722</u>	<u>\$ 62,750,000</u>	<u>\$ 38,899,045</u>	<u>\$ 131,680,812</u>	<u>\$ 8,543,433</u>	<u>\$ 323,743,066</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, 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	6,976,576	20,991,397	(2,900,000)	(8,544,955)	(9,339,521)	(15,443)	7,168,054
Additions and revaluations of other non-cash items	-	-	-	-	11,511,832	-	11,511,832
Decrease in other non-cash items	-	-	-	-	(1,256,694)	-	(1,256,694)
Impact of changes in foreign exchange rate	-	-	-	(39,322)	(1,002,633)	-	(1,041,955)
Changes in other non-cash items	-	-	-	3,300	-	-	3,300
Balance at June 30, 2025	<u>\$ 38,597,183</u>	<u>\$ 27,910,194</u>	<u>\$ 62,175,000</u>	<u>\$ 45,222,501</u>	<u>\$ 123,728,147</u>	<u>\$ 8,057,326</u>	<u>\$ 305,690,351</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
President Asset 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
Air Supply Logistics 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
Hou, Po-Ming	Director of the Company

(2) Significant transactions and balances with related parties

A. Sales

	<u>For the three-month periods ended June 30,</u>	
	<u>2026</u>	<u>2025</u>
Sales of goods:		
— Associates	\$ 2,037,508	\$ 2,024,096
— Other related parties	972	4,488
	<u>\$ 2,038,480</u>	<u>\$ 2,028,584</u>
Sales of services:		
— Associates	\$ 19,111	\$ 17,380
— Other related parties	545	417
	<u>\$ 19,656</u>	<u>\$ 17,797</u>
	<u>For the six-month periods ended June 30,</u>	
	<u>2026</u>	<u>2025</u>
Sales of goods:		
— Associates	\$ 3,995,577	\$ 3,932,155
— Other related parties	1,361	12,155
	<u>\$ 3,996,938</u>	<u>\$ 3,944,310</u>
Sales of services:		
— Associates	\$ 42,224	\$ 40,228
— Other related parties	1,089	804
	<u>\$ 43,313</u>	<u>\$ 41,032</u>

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

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

B. Purchases

	<u>For the three-month periods ended June 30,</u>	
	<u>2026</u>	<u>2025</u>
Purchases of goods:		
— Associates	<u>\$ 2,064,249</u>	<u>\$ 1,869,859</u>
	<u>For the six-month periods ended June 30,</u>	
	<u>2026</u>	<u>2025</u>
Purchases of goods:		
— Associates	<u>\$ 4,074,854</u>	<u>\$ 3,785,518</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

	June 30, 2026	December 31, 2025	June 30, 2025
Associates	\$ 814, 456	\$ 695, 716	\$ 797, 815

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

	June 30, 2026	December 31, 2025	June 30, 2025
Associates	\$ 351, 121	\$ 367, 854	\$ 383, 275

E. Notes and accounts payable

	June 30, 2026	December 31, 2025	June 30, 2025
Associates	\$ 1, 332, 122	\$ 1, 006, 926	\$ 1, 139, 392
Other related parties	157	157	157
	<u>\$ 1, 332, 279</u>	<u>\$ 1, 007, 083</u>	<u>\$ 1, 139, 549</u>

F. Property transactions

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

	For the three-month periods ended June 30,	
	2026	2025
Ta Chen Construction & Engineering Corp.	\$ 1, 329, 550	\$ 1, 422, 221
Associates	45, 180	122, 899
	<u>\$ 1, 374, 730</u>	<u>\$ 1, 545, 120</u>
	For the six-month periods ended June 30,	
	2026	2025
Ta Chen Construction & Engineering Corp.	\$ 2, 738, 059	\$ 1, 791, 697
Associates	83, 942	141, 072
	<u>\$ 2, 822, 001</u>	<u>\$ 1, 932, 769</u>

- (b) Acquisition of intangible assets:

	For the three-month periods ended June 30,	
	2026	2025
President Technology Corp.	\$ 17, 576	\$ 8, 200
	For the six-month periods ended June 30,	
	2026	2025
President Technology Corp.	\$ 24, 462	\$ 9, 130

(c) Acquisition of financial assets:

<u>Objects</u>	<u>Accounts</u>	<u>No. of shares</u>	<u>For the six-month period ended June 30, 2026</u>
21st Financial Technology Co., Ltd.	Financial assets at fair value through profit or loss - non-current	1,103,501	\$ <u>146,137</u>

The Group has no acquisition of financial assets for the six-month period ended June 30, 2025.

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

	<u>For the six-month period ended June 30, 2025</u>
PChome Online Inc.	\$ <u>2,467,765</u>

The Group has no acquisition of investments accounted for under equity method for the six-month period ended June 30, 2026.

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:

	<u>For the three-month periods ended June 30,</u>	
	<u>2026</u>	<u>2025</u>
Associates	\$ –	\$ 4,369
Other related parties	9,457	–
	<u>\$ 9,457</u>	<u>\$ 4,369</u>
	<u>For the six-month periods ended June 30,</u>	
	<u>2026</u>	<u>2025</u>
Associates	\$ 40,484	\$ 8,668
Other related parties	9,457	–
	<u>\$ 49,941</u>	<u>\$ 8,668</u>

(c) Lease liabilities:

	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
Associates	\$ 1,771,374	\$ 1,823,741	\$ 1,880,638
Other related parties	95,286	91,096	80,741
	<u>\$ 1,866,660</u>	<u>\$ 1,914,837</u>	<u>\$ 1,961,379</u>

H. Loans to related parties

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

	<u>June 30, 2026</u>	<u>December 31, 2025</u>	<u>June 30, 2025</u>
Associates	\$ <u>288,439</u>	\$ <u>296,897</u>	\$ <u>289,062</u>

(b) Interest income:

	For the three-month periods ended June 30,	
	2026	2025
Associates	<u>\$ 3,956</u>	<u>\$ 4,174</u>
	For the six-month periods ended June 30,	
	2026	2025
Associates	<u>\$ 8,053</u>	<u>\$ 8,510</u>

I. Endorsements and guarantees provided to related parties

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

(3) Key management compensation

	For the three-month periods ended June 30,	
	2026	2025
Salaries and other short-term employee benefits	\$ 104,949	\$ 102,813
Service allowance	5,840	6,932
Directors' remuneration and employees' compensation	197,153	153,635
Post-employment benefits	–	2,450
	<u>\$ 307,942</u>	<u>\$ 265,830</u>
	For the six-month periods ended June 30,	
	2026	2025
Salaries and other short-term employee benefits	\$ 215,120	\$ 214,789
Service allowance	12,445	13,813
Directors' remuneration and employees' compensation	371,547	302,360
Post-employment benefits	–	2,450
	<u>\$ 599,112</u>	<u>\$ 533,412</u>

8. PLEDGED ASSETS

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

Assets pledged	June 30, 2026	December 31, 2025	June 30, 2025	Purpose of collateral
Demand deposits and time deposits (Note 1)	\$ 204,410	\$ 207,022	\$ 231,108	Performance guarantees and bank borrowings
Notes receivable	6,337	40,774	280,139	Bank borrowings
Investments accounted for under equity method	1,148,688	685,979	1,144,199	Bank borrowings
Land (Note 2)	9,398,395	9,266,539	9,266,331	Performance guarantees, bank borrowings and short-term notes and bills payable
Buildings-net (Note 2)	5,860,801	5,946,619	5,898,852	Performance guarantees, bank borrowings and short-term notes and bills payable
Transportation equipment-net (Note 3)	607,499	629,190	629,251	Bank borrowings
Guarantee deposits paid	39,536	37,106	38,279	Performance guarantees
	<u>\$ 17,265,666</u>	<u>\$ 16,813,229</u>	<u>\$ 17,488,159</u>	

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

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

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

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED CONTRACT COMMITMENTS

(1) As of June 30, 2026, December 31, 2025 and June 30, 2025, the remaining balance due for construction in progress and prepayments for equipment was \$21,452,823, \$18,994,338 and \$14,048,189, respectively.

(2) As of June 30, 2026, December 31, 2025 and June 30, 2025, the unused letters of credit amounted to \$1,581,955, \$932,522 and \$948,542, respectively.

(3) The information on endorsement and guarantees provided to others are described in Note 13(1)-B, 'Provision of endorsement and guarantees to others'.

(4) In July 2000, President Chain Store Corp. signed a perpetual technical cooperation contract ("the Contract") with Southland Corporation. The terms of the Contract are as follows:

A. The Company guarantees that President Chain Store Corp. will fulfill all payments or other obligations due under the Contract to Southland Corporation.

B. Without the written approval of Southland Corporation in advance, the Company may not sell, transfer, or pledge the ownership or the assets of President Chain Store Corp.

C. The Company should maintain no less than 40% ownership of President Chain Store Corp.

(5) Uni-President Development Corp. signed a "Build-Operate-Transfer Contract for the Construction, Development and Operation of a Mass Rapid Transit (MRT) Station" with the Taipei City Government in August 2004. The main contents of the contract are as follows:

- A. The contract includes the construction, development, and operation of an MRT Station including all auxiliary structures and facilities.
- B. The Taipei City Government shall provide the right of use for the land located in Shin-Yi District Lot No. 3 to carry out the contract.
- C. The development and operation period are 50 years starting from the time the right of land is registered (date registered – October 15, 2004). On December 31, 2007, the Taipei City Government agreed that the period shall be extended (for a total of 484 days) due to processing of building capacity compensation and changes in design.
- D. Uni-President Development Corp. shall pay two kinds of royalty fees:
 - (a) Royalty fees for development

The total amount of \$2,500,000,000 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, Uni-Prosperity Lifestyle 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 Uni-Prosperity Lifestyle 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 Uni-Prosperity Lifestyle 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:

June 30, 2026			
	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	\$ 73,070	31.85	\$ 2,327,280
USD : CNY	2,745	6.79	87,428
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD : NTD	27,521	31.85	876,544
USD : CNY	231	6.79	7,357

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
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD : NTD	39,794	31.43	1,250,725
USD : CNY	323	6.99	10,152

June 30, 2025			
	Foreign currency amount (in thousands)	Exchange rate (Note 1)	Book value (Note 2)
(foreign currency: functional currency)			
<u>Financial assets</u>			
<u>Monetary items</u>			
USD : NTD	\$ 97,957	29.30	\$ 2,870,140
USD : CNY	2,525	7.16	73,983
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD : NTD	38,552	29.30	1,129,574
USD : CNY	243	7.16	7,120

(Note 1) Foreign currency vs. Functional currency.

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

- v. Total exchange gain (loss), including realized and unrealized, arising from significant foreign exchange variation on the monetary items held by the Group for the three-month and six-month periods ended June 30, 2026 and 2025 amounted to \$30,037, (\$188,455), \$49,332 and (\$128,328), 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 June 30, 2026 and 2025, if the NTD: USD exchange rate appreciates/depreciates by 5% with all other factors remaining constant, the Group's profit for the six-month periods ended June 30, 2026 and 2025 would increase/decrease by \$72,537 and \$87,028, 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 \$4,004 and \$3,343 for the six-month periods ended June 30, 2026 and 2025, 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 \$65,835 and \$47,694 for the six-month periods ended June 30, 2026 and 2025, respectively, as a result of gains/losses on equity securities classified as at fair value through profit or loss. Other components of equity would have increased/decreased by \$114,602 and \$94,722, 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 \$48,458 and \$57,784 for the six-month periods ended June 30, 2026 and 2025, 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 six-month periods ended June 30,	
	2026	2025
At January 1	\$ 417,639	\$ 431,735
Expected credit losses	9,856	36,833
Write-offs	(7,608)	(778)
Collection of write-offs	282	176
Effect of foreign exchange	30,320	(25,480)
At June 30	<u>\$ 450,489</u>	<u>\$ 442,486</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 six-month periods ended June 30, 2026 and 2025.

(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 June 30, 2026, December 31, 2025 and June 30, 2025, 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.

June 30, 2026	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	More than 5 years
Non-derivative financial liabilities :				
Short-term borrowings	\$53, 878, 054	\$ –	\$ –	\$ –
Short-term notes and bills payable	27, 991, 722	–	–	–
Notes payable (including related parties)	1, 119, 604	–	–	–
Accounts payable (including related parties)	60, 986, 088	–	–	–
Other payables	98, 175, 047	–	–	–
Lease liabilities (current and non-current)	20, 925, 093	20, 446, 169	48, 555, 155	54, 841, 634
Bonds payable (including current portion) (Note 1)	9, 197, 510	18, 147, 895	33, 111, 208	5, 383, 670
Long-term borrowings (including current portion) (Note 1)	1, 055, 702	24, 753, 720	9, 412, 395	4, 880, 602
Guarantee deposits received (including current portion) (Note 1) (Note 2)	606, 899	5, 227, 136	1, 712, 067	1, 922, 661

<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>June 30, 2025</u>	<u>Less than 1 year</u>	<u>Between 1 and 2 years</u>	<u>Between 2 and 5 years</u>	<u>More than 5 years</u>
Non-derivative financial liabilities :				
Short-term borrowings	\$38, 597, 183	\$ –	\$ –	\$ –
Short-term notes and bills payable	27, 910, 194	–	–	–
Notes payable (including related parties)	995, 539	–	–	–
Accounts payable (including related parties)	57, 009, 817	–	–	–
Other payables	97, 465, 187	–	–	–
Lease liabilities (current and non-current)	19, 438, 907	19, 213, 083	45, 033, 520	48, 753, 974
Bonds payable (including current portion) (Note 1)	9, 816, 795	9, 033, 495	40, 200, 160	6, 218, 560
Long-term borrowings (including current portion) (Note 1)	1, 183, 272	15, 406, 856	28, 656, 405	1, 648, 920
Guarantee deposits received (including current portion) (Note 1) (Note 2)	624, 841	4, 688, 597	1, 436, 919	2, 250, 727

(Note 1) Including principal and interest.

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

<u>June 30, 2026</u>	<u>Less than 1 year</u>	<u>Between 1 and 2 years</u>	<u>Between 2 and 5 years</u>	<u>More than 5 years</u>
Derivative financial liabilities				
Forward foreign exchange contracts	\$ 2, 110	\$ –	\$ –	\$ –
<u>June 30, 2025</u>	<u>Less than 1 year</u>	<u>Between 1 and 2 years</u>	<u>Between 2 and 5 years</u>	<u>More than 5 years</u>
Derivative financial liabilities				
Forward foreign exchange contracts	\$ 15, 210	\$ –	\$ –	\$ –

The Group has no current portion of guarantee deposits received as of 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:

June 30, 2026	Level 1	Level 2	Level 3	Total
Assets				
<u>Recurring fair value</u>				
<u>measurements</u>				
Financial assets at fair value through profit or loss:				
Forward foreign exchange contracts	\$ –	\$ 835	\$ –	\$ 835
Equity securities	1,366,355	–	1,925,381	3,291,736
Beneficiary certificates	3,756,668	–	5,253,897	9,010,565
Structured notes	–	–	7,563,578	7,563,578
Convertible bonds	–	–	646,601	646,601
	<u>5,123,023</u>	<u>835</u>	<u>15,389,457</u>	<u>20,513,315</u>
Financial assets at fair value through other comprehensive income:				
Beneficiary certificates	<u>3,235,028</u>	<u>1,446,946</u>	<u>1,048,108</u>	<u>5,730,082</u>
	<u>\$ 8,358,051</u>	<u>\$ 1,447,781</u>	<u>\$16,437,565</u>	<u>\$26,243,397</u>
Liabilities				
<u>Recurring fair value</u>				
<u>measurements</u>				
Financial liabilities at fair value through profit or loss:				
Forward foreign exchange contracts	<u>\$ –</u>	<u>\$ 2,110</u>	<u>\$ –</u>	<u>\$ 2,110</u>
December 31, 2025	Level 1	Level 2	Level 3	Total
Assets				
<u>Recurring fair value</u>				
<u>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>

June 30, 2025	Level 1	Level 2	Level 3	Total
Assets				
<u>Recurring fair value</u>				
<u>measurements</u>				
Financial assets at fair value through profit or loss:				
Forward foreign exchange contracts	\$ -	\$ 8,454	\$ -	\$ 8,454
Equity securities	653,639	-	1,731,063	2,384,702
Beneficiary certificates	3,656,914	-	5,583,988	9,240,902
Structured notes	-	-	5,393,507	5,393,507
	<u>4,310,553</u>	<u>8,454</u>	<u>12,708,558</u>	<u>17,027,565</u>
Financial assets at fair value through other comprehensive income:				
Beneficiary certificates	<u>2,539,269</u>	<u>1,250,064</u>	<u>946,764</u>	<u>4,736,097</u>
	<u>\$ 6,849,822</u>	<u>\$ 1,258,518</u>	<u>\$13,655,322</u>	<u>\$21,763,662</u>
Liabilities				
<u>Recurring fair value</u>				
<u>measurements</u>				
Financial liabilities at fair value through profit or loss:				
Forward foreign exchange contracts	\$ -	\$ 15,210	\$ -	\$ 15,210

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 six-month periods ended June 30, 2026 and 2025, there was no transfer between Level 1 and Level 2.

G. The following chart is the movement of level 3 for the six-month periods ended June 30, 2026 and 2025:

For the six-month period ended June 30, 2026	Equity securities	Convertible bonds	Beneficiary certificates	Structured notes	Total
Balance at January 1	\$ 2,699,106	\$ 661,853	\$ 5,269,729	\$ 5,451,715	\$ 14,082,403
Acquisitions	294,882	–	104,470	3,284,968	3,684,320
Disposals	(35,968)	–	(127,553)	(1,407,843)	(1,571,364)
Gains (losses) recognized in profit or loss (Note)	11,738	(24,096)	(58,255)	(1,763)	(72,376)
Losses recognized in other comprehensive income or loss	(15,906)	–	–	–	(15,906)
Net currency exchange difference	19,637	8,844	65,506	236,501	330,488
Balance at June 30	<u>\$ 2,973,489</u>	<u>\$ 646,601</u>	<u>\$ 5,253,897</u>	<u>\$ 7,563,578</u>	<u>\$ 16,437,565</u>

For the six-month period ended June 30, 2025	Equity securities	Beneficiary certificates	Structured notes	Total
Balance at January 1	\$ 2,792,330	\$ 6,352,707	\$ 7,531,052	\$ 16,676,089
Acquisitions	75,568	171,194	1,830,260	2,077,022
Disposals	(29,533)	(277,490)	(3,067,512)	(3,374,535)
Gains (losses) recognized in profit or loss (Note)	28,299	(39,594)	(32,840)	(44,135)
Losses recognized in other comprehensive income or loss	(13,600)	–	–	(13,600)
Net currency exchange difference	(175,237)	(622,829)	(867,453)	(1,665,519)
Balance at June 30	<u>\$ 2,677,827</u>	<u>\$ 5,583,988</u>	<u>\$ 5,393,507</u>	<u>\$ 13,655,322</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
	June 30, 2026	December 31, 2025	June 30, 2025			June 30, 2026	December 31, 2025	June 30, 2025	
Non-derivative equity instrument:									
Unlisted shares	\$ 2,973,489	\$ 2,699,106	\$ 2,677,827	Market comparable companies	Price to book ratio and price-earnings ratio multiplier	10.64~21.65	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	5,253,897	5,269,769	5,583,988	Net asset value	Not applicable				Not applicable
Structured notes	7,563,578	5,451,715	5,393,507	Discounted cash flow	Expected return rate	1.3~2.36	1.35~3	1.35~3.55	The higher the multiplier, the higher the fair value
Hybrid instrument:									
Convertible Bonds	646,601	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 six-month periods ended June 30,							
			2026				2025			
			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	
Beneficiary certificates	Not applicable	—			Not applicable				Not applicable	
Structured notes	Expected return rate	±5%	\$ 6,870	(\$ 6,870)	\$ —	\$ —	\$ 6,513	(\$ 6,513)	\$ —	\$ —
Hybrid instrument	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 six-month period ended June 30, 2026.

(1) Significant transactions information

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

(2) Information on investees

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

(3) Information on investments in Mainland China

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

14. SEGMENT INFORMATION

(1) General information

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

(2) Segment Information

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

For the six-month period ended June 30, 2026						
	Feeds	Foods	General Investments	Convenience Stores	Circulation	Distribution
Revenue from external customers	\$10,219,172	\$ 93,310,667	\$ –	\$ 107,492,167	\$ 91,573,010	\$ 917,166
Revenue from internal customers	866,562	24,701,169	–	4,162,525	2,830,509	10,896,204
Segment revenue	<u>\$11,085,734</u>	<u>\$118,011,836</u>	<u>\$ –</u>	<u>\$ 111,654,692</u>	<u>\$ 94,403,519</u>	<u>\$ 11,813,370</u>
Segment income	<u>\$ 454,724</u>	<u>\$ 8,411,482</u>	<u>(\$ 113,786)</u>	<u>\$ 3,706,392</u>	<u>\$ 2,471,487</u>	<u>\$ 690,805</u>
Segment assets	<u>\$14,748,069</u>	<u>\$117,024,881</u>	<u>\$ 27,034,495</u>	<u>\$ 137,302,948</u>	<u>\$170,557,655</u>	<u>\$ 48,174,664</u>
For the six-month period ended June 30, 2026						
	Packaging and Containers	Leisure Business Development	Pharmaceuticals	Others	Adjustment and Elimination	Consolidated
Revenue from external customers	\$10,719,158	\$ 2,080,285	\$ 1,338,213	\$ 32,288,414	\$ –	\$ 349,938,252
Revenue from internal customers	15,683,954	507,898	107,289	21,022,479	(80,778,589)	–
Segment revenue	<u>\$26,403,112</u>	<u>\$ 2,588,183</u>	<u>\$ 1,445,502</u>	<u>\$ 53,310,893</u>	<u>(\$ 80,778,589)</u>	<u>\$ 349,938,252</u>
Segment income	<u>\$ 1,178,248</u>	<u>\$ 362,734</u>	<u>(\$ 69,457)</u>	<u>\$ 2,158,826</u>	<u>\$ 1,258,436</u>	<u>\$ 20,509,891</u>
Segment assets	<u>\$35,678,303</u>	<u>\$ 24,969,383</u>	<u>\$ 10,856,717</u>	<u>\$ 101,667,926</u>	<u>\$ –</u>	<u>\$ 688,015,041</u>

	For the six-month period ended June 30, 2025					
	Feeds	Foods	General Investments	Convenience Stores	Circulation	Distribution
Revenue from external customers	\$ 8,568,531	\$ 88,595,600	\$ –	\$ 103,243,866	\$ 88,990,549	\$ 814,379
Revenue from internal customers	845,270	23,209,799	–	4,189,223	2,527,204	10,404,015
Segment revenue	<u>\$ 9,413,801</u>	<u>\$111,805,399</u>	<u>\$ –</u>	<u>\$ 107,433,089</u>	<u>\$ 91,517,753</u>	<u>\$ 11,218,394</u>
Segment income	<u>\$ 374,931</u>	<u>\$ 8,018,226</u>	<u>(\$ 120,366)</u>	<u>\$ 3,547,200</u>	<u>\$ 2,391,911</u>	<u>\$ 725,778</u>
Segment assets	<u>\$11,627,885</u>	<u>\$ 92,515,763</u>	<u>\$ 30,023,039</u>	<u>\$ 134,953,568</u>	<u>\$165,451,059</u>	<u>\$ 42,146,357</u>

	For the six-month period ended June 30, 2025					
	Packaging and Containers	Leisure Business Development	Pharmaceuticals	Others	Adjustment and Elimination	Consolidated
Revenue from external customers	\$14,526,578	\$ 1,834,120	\$ 1,433,886	\$ 30,830,014	\$ –	\$ 338,837,523
Revenue from internal customers	14,948,093	405,885	164,399	18,758,148	(75,452,036)	–
Segment revenue	<u>\$29,474,671</u>	<u>\$ 2,240,005</u>	<u>\$ 1,598,285</u>	<u>\$ 49,588,162</u>	<u>(\$ 75,452,036)</u>	<u>\$ 338,837,523</u>
Segment income	<u>\$ 2,161,291</u>	<u>\$ 239,184</u>	<u>\$ 119,160</u>	<u>\$ 1,656,483</u>	<u>\$ 1,196,007</u>	<u>\$ 20,309,805</u>
Segment assets	<u>\$34,630,519</u>	<u>\$ 21,094,313</u>	<u>\$ 10,733,874</u>	<u>\$ 98,557,167</u>	<u>\$ –</u>	<u>\$ 641,733,544</u>

When the chief operating decision-maker evaluates the performance of operating segments and makes decisions on resource distribution, the performance of individual entities is also taken into consideration. When the Company's performance is reviewed individually, revenue from external customers and segment income for the six-month period ended June 30, 2026 accounted for 20% and 10% of the feeds segment and 21% and 8% of the foods segment, respectively. Revenue from external customers and segment income for the six-month period ended June 30, 2025 accounted for 21% and 16% of the feeds segment and 21% and 11% of the foods segment, respectively.

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

A. Sales between segments are carried out at arm's length. The revenue from external customers reported to the chief operating decision-maker is measured in a manner consistent with that in the consolidated statement of comprehensive income. A reconciliation of reportable segment income or loss to income before tax for the six-month periods ended June 30, 2026 and 2025 is provided as follows:

	For the six-month periods ended June 30,	
	2026	2025
Income of reportable segments	\$ 17,092,629	\$ 17,457,315
Income of other operating segments	2,158,826	1,656,483
Elimination of intersegment transactions	1,258,436	1,196,007
Interest income	2,103,934	2,256,668
Other income	3,317,164	3,038,883
Other gains and losses	(256,548)	(881,332)
Finance costs	(2,590,778)	(2,359,473)
Investment income	4,722,053	911,630
Income before income tax	<u>\$ 27,805,716</u>	<u>\$ 23,276,181</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:

	June 30, 2026	June 30, 2025
Assets of reportable segments	\$ 586,347,115	\$ 543,176,377
Assets of other operating segments	101,667,926	98,557,167
Investments accounted for under equity method	36,492,355	31,320,869
Unallocated items	38,353,219	34,024,309
Total assets	<u>\$ 762,860,615</u>	<u>\$ 707,078,722</u>

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Loans to others

For the six-month period ended June 30, 2026

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
												Assets pledged	Item	Value			

1	Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	Other receivables	Y	\$ 6,399,000	\$ 6,370,000	\$ 987,350	—	2	\$ -	Additional operating capital	\$ -	—	\$ -	\$ 156,016,122	\$ 156,016,122	(Note 2)
1	Cayman President Holdings Ltd.	Kai Yu (BVI) Investment Co., Ltd.	Other receivables	Y	6,399,000	6,370,000	147,147	—	2	-	Additional operating capital	-	—	-	156,016,122	156,016,122	(Note 2)
1	Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	Other receivables	Y	6,399,000	6,370,000	-	—	2	-	Additional operating capital	-	—	-	156,016,122	156,016,122	(Note 2)
1	Cayman President Holdings Ltd.	Yahoo! Taiwan Holdings Ltd.	Other receivables	Y	3,928,750	3,822,000	2,866,500	—	2	-	Additional operating capital	-	—	-	31,203,224	31,203,224	(Note 2)
1	Cayman President Holdings Ltd.	Uni-President Asset Holdings Ltd.	Other receivables	Y	639,900	637,000	-	—	2	-	Additional operating capital	-	—	-	156,016,122	156,016,122	(Note 2)
1	Cayman President Holdings Ltd.	Uni-President (Singapore) Pte. Ltd.	Other receivables	Y	639,900	637,000	-	—	2	-	Additional operating capital	-	—	-	156,016,122	156,016,122	(Note 2)
2	Kai Yu Investment Co., Ltd.	Uni-President Express Corp.	Other receivables	Y	1,400,000	1,400,000	819,500	2.18	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	1,000,000	500,000	200,000	2.18	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	-	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	600,000	300,000	-	—	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	50,000	50,000	50,000	2.18	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	50,000	50,000	-	—	2	-	Additional operating capital	-	—	-	6,029,942	6,029,942	(Note 3)
3	Uni-Prosperity Lifestyle Corp.	Uni-President Wellbeing Life Corp.	Other receivables	Y	600,000	300,000	-	—	2	-	Additional operating capital	-	—	-	3,814,169	3,814,169	(Note 6) (Note 18)
3	Uni-Prosperity Lifestyle Corp.	Uni-Prosperity Condominium Management and Maintenance Co., Ltd.	Other receivables	Y	150,000	150,000	-	—	2	-	Additional operating capital	-	—	-	3,814,169	3,814,169	(Note 6) (Note 18)
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	-	1.92	2	-	Additional operating capital	-	—	-	500,000	6,257,297	(Note 5)

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				
5	President International Development Corp.	President Life Sciences Co., Ltd.	Other receivables	Y	\$ 60,000	\$ 60,000	\$ -	1.92	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	110,000	1.90~1.93	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	58,000	1.90~1.93	2	-	Additional operating capital	-	—	-	229,315	229,315	(Note 7)
7	President Fair Development Corp.	President Being Corp.	Other receivables	Y	500,000	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	300,000	300,000	300,000	1.89	2	-	Additional operating capital	-	—	-	4,761,966	4,761,966	(Note 3)
7	President Fair Development Corp.	Uni-President Express Corp.	Other receivables	Y	300,000	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	185,000	185,000	179,000	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)
9	President Pharmaceutical Corp.	President Being Corp.	Other receivables	Y	48,000	48,000	48,000	1.67~1.93	2	-	Additional operating capital	-	—	-	305,628	305,628	(Note 14)
10	President Chain Store (Taizhou) Ltd.	Beauty Wonder (Zhejiang) Trading Co., Ltd.	Other receivables	Y	46,928	46,928	9,386	2.00	2	-	Investment and Additional operating capital	-	—	-	194,019	194,019	(Note 14)
11	Shanghai President Logistic Co., Ltd.	Beauty Wonder (Zhejiang) Trading Co., Ltd.	Other receivables	Y	46,928	46,928	46,928	2.40	2	-	Investment and Additional operating capital	-	—	-	378,681	378,681	(Note 14)
12	Daeyoung Foods Co., Ltd.	The Joen Water Co., Ltd.	Other receivables	Y	185,598	174,743	174,743	4.60	2	-	Capital expenditure	-	—	-	268,478	268,478	(Note 2)
13	Uni-President China Holdings Ltd.	Uni-President Asia Holdings Ltd.	Other receivables	Y	639,900	637,000	3,981	2.40	2	-	Additional operating capital	-	—	-	6,382,586	25,530,346	(Note 9)
13	Uni-President China Holdings Ltd.	Chengdu President Enterprises Food Co., Ltd.	Other receivables	Y	319,950	318,500	-	—	2	-	Additional operating capital	-	—	-	6,382,586	25,530,346	(Note 9)
13	Uni-President China Holdings Ltd.	Zhengzhou President Enterprises Co., Ltd.	Other receivables	Y	319,950	318,500	-	—	2	-	Additional operating capital	-	—	-	6,382,586	25,530,346	(Note 9)
13	Uni-President China Holdings Ltd.	Guangzhou President Enterprises Co., Ltd.	Other receivables	Y	319,950	318,500	-	—	2	-	Additional operating capital	-	—	-	6,382,586	25,530,346	(Note 9)
13	Uni-President China Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	Other receivables	Y	55,991	55,738	-	—	2	-	Additional operating capital	-	—	-	6,382,586	25,530,346	(Note 9)
14	Kai Yu (BVI) Investment Co., Ltd.	Cayman President Holdings Ltd.	Other receivables	Y	3,199,500	3,185,000	-	—	2	-	Additional operating capital	-	—	-	25,953,062	25,953,062	(Note 10)

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		Note
												doubtful accounts	Assets pledged			available for loan		
													Item	Value				
14	Kai Yu (BVI) Investment Co., Ltd.	Uni-President Southeast Asia Holdings Ltd.	Other receivables	Y	\$ 639,900	\$ 637,000	\$ -	—	2	\$ -	Additional operating capital	\$ -	—	\$ -	\$ 25,953,062	\$ 25,953,062	(Note 10)	
14	Kai Yu (BVI) Investment Co., Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	Other receivables	Y	639,900	637,000	-	—	2	-	Additional operating capital	-	—	-	25,953,062	25,953,062	(Note 10)	
14	Kai Yu (BVI) Investment Co., Ltd.	Uni-President Asset Holdings Ltd.	Other receivables	Y	639,900	637,000	-	—	2	-	Additional operating capital	-	—	-	25,953,062	25,953,062	(Note 10)	
14	Kai Yu (BVI) Investment Co., Ltd.	Uni-President (Singapore) Pte. Ltd.	Other receivables	Y	639,900	637,000	-	—	2	-	Additional operating capital	-	—	-	25,953,062	25,953,062	(Note 10)	
15	Tait Marketing & Distribution Co., Ltd.	Tone Sang Construction Corp.	Other receivables	Y	300,000	300,000	300,000	1.92	2	-	Additional operating capital	-	—	-	494,342	494,342	(Note 6)	
16	Chengdu Ton Yi Industrial Packing Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	422,352	422,352	422,352	2.67~2.77	2	-	Additional operating capital	-	—	-	504,596	504,596	(Note 12)	
17	Ton Yi (China) Investment Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	891,631	891,631	610,063	2.67	2	-	Additional operating capital	-	—	-	3,001,995	6,003,909	(Note 12)	
17	Ton Yi (China) Investment Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	797,775	305,032	164,248	2.67~2.77	2	-	Additional operating capital	-	—	-	15,009,773	15,009,773	(Note 12)	
17	Ton Yi (China) Investment Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	140,784	140,784	-	2.67	2	-	Additional operating capital	-	—	-	15,009,773	15,009,773	(Note 12)	
17	Ton Yi (China) Investment Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	Other receivables	Y	140,784	140,784	-	2.67	2	-	Additional operating capital	-	—	-	15,009,773	15,009,773	(Note 12)	
17	Ton Yi (China) Investment Co., Ltd.	Tian Jin Ton Yi Industrial Co., Ltd.	Other receivables	Y	140,784	140,784	-	—	2	-	Additional operating capital	-	—	-	15,009,773	15,009,773	(Note 12)	
17	Ton Yi (China) Investment Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	140,784	140,784	-	—	2	-	Additional operating capital	-	—	-	15,009,773	15,009,773	(Note 12)	
17	Ton Yi (China) Investment Co., Ltd.	Sichuan Ton Yi Industrial Co., Ltd.	Other receivables	Y	140,784	140,784	-	—	2	-	Additional operating capital	-	—	-	15,009,773	15,009,773	(Note 12)	
17	Ton Yi (China) Investment Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	Other receivables	Y	140,784	140,784	-	—	2	-	Additional operating capital	-	—	-	15,009,773	15,009,773	(Note 12)	
17	Ton Yi (China) Investment Co., Ltd.	Zhanjiang Ton Yi Industrial Co., Ltd.	Other receivables	Y	140,784	140,784	-	—	2	-	Additional operating capital	-	—	-	15,009,773	15,009,773	(Note 12)	
17	Ton Yi (China) Investment Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	140,784	140,784	-	—	2	-	Additional operating capital	-	—	-	15,009,773	15,009,773	(Note 12)	
17	Ton Yi (China) Investment Co., Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	Other receivables	Y	140,784	140,784	-	—	2	-	Additional operating capital	-	—	-	15,009,773	15,009,773	(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		Note
												doubtful accounts	Assets pledged			available for loan		
													Item	Value				
18	Taizhou Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	\$ 281,568	\$ 281,568	\$ 281,568	2.67	2	\$ -	Additional operating capital	\$ -	—	\$ -	\$ 367,504	\$ 735,009	(Note 12)	
18	Taizhou Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	305,032	164,248	164,248	2.67	2	-	Additional operating capital	-	—	-	1,837,521	1,837,521	(Note 12)	
18	Taizhou Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	140,784	140,784	-	—	2	-	Additional operating capital	-	—	-	1,837,521	1,837,521	(Note 12)	
18	Taizhou Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Daiwa Industrial Co., Ltd.	Other receivables	Y	164,248	93,856	93,856	2.67	2	-	Additional operating capital	-	—	-	367,504	735,009	(Note 12)	
19	Zhangzhou Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Daiwa Industrial Co., Ltd.	Other receivables	Y	187,712	187,712	187,712	2.67	2	-	Additional operating capital	-	—	-	438,607	877,214	(Note 12)	
19	Zhangzhou Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	140,784	140,784	-	—	2	-	Additional operating capital	-	—	-	2,193,035	2,193,035	(Note 12)	
19	Zhangzhou Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	140,784	-	-	2.77	2	-	Additional operating capital	-	—	-	438,607	877,214	(Note 12)	
20	Kunshan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	563,135	563,135	563,135	2.67~2.77	2	-	Additional operating capital	-	—	-	1,141,782	1,141,782	(Note 12)	
20	Kunshan Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	140,784	140,784	-	2.17	2	-	Additional operating capital	-	—	-	1,141,782	1,141,782	(Note 12)	
20	Kunshan Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	234,640	93,856	93,856	2.67~2.77	2	-	Additional operating capital	-	—	-	228,356	456,713	(Note 12)	
21	Beijing Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	140,784	140,784	-	2.17	2	-	Additional operating capital	-	—	-	963,818	963,818	(Note 12)	
21	Beijing Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	117,320	117,320	117,320	2.67	2	-	Additional operating capital	-	—	-	963,818	963,818	(Note 12)	
21	Beijing Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	140,784	-	-	2.77	2	-	Additional operating capital	-	—	-	192,764	385,527	(Note 12)	
22	Tian Jin Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	140,784	140,784	-	—	2	-	Additional operating capital	-	—	-	511,187	511,187	(Note 12)	
23	Huizhou Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	140,784	140,784	-	—	2	-	Additional operating capital	-	—	-	2,087,142	2,087,142	(Note 12)	
24	Chengdu Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	140,784	140,784	-	—	2	-	Additional operating capital	-	—	-	1,585,155	1,585,155	(Note 12)	
25	Sichuan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	398,888	398,888	398,888	2.67	2	-	Additional operating capital	-	—	-	1,232,137	1,232,137	(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		Value			
													Item					
25	Sichuan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Daiwa Industrial Co., Ltd.	Other receivables	Y	\$ 187,712	\$ 187,712	\$ 187,712	2.67	2	\$ -	Additional operating capital	\$ -	—	\$ -	\$ 246,427	\$ 492,855	(Note 12)	
25	Sichuan Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	234,640	140,784	140,784	2.67	2	-	Additional operating capital	-	—	-	246,427	492,855	(Note 12)	
25	Sichuan Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	140,784	140,784	-	2.17	2	-	Additional operating capital	-	—	-	1,232,137	1,232,137	(Note 12)	
26	Zhanjiang Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	281,568	187,712	187,712	2.67	2	-	Additional operating capital	-	—	-	902,121	902,121	(Note 12)	
26	Zhanjiang Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	140,784	140,784	140,784	2.67	2	-	Additional operating capital	-	—	-	180,424	360,848	(Note 12)	
26	Zhanjiang Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	140,784	140,784	-	—	2	-	Additional operating capital	-	—	-	902,121	902,121	(Note 12)	
27	Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Ton Yi Daiwa Industrial Co., Ltd.	Other receivables	Y	375,424	375,424	187,712	2.67~2.77	2	-	Additional operating capital	-	—	-	444,341	888,682	(Note 12)	
27	Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	Y	164,248	164,248	164,248	2.67~2.77	2	-	Additional operating capital	-	—	-	444,341	888,682	(Note 12)	
27	Jiangsu Ton Yi Tinplate Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	Y	281,568	281,568	281,568	2.67	2	-	Additional operating capital	-	—	-	444,341	888,682	(Note 12)	
28	Uni-President Enterprises (China) Investment Corp.	Uni-President China Holdings Ltd.	Other receivables	Y	4,692,795	4,692,795	2,599,808	2.40	2	-	Additional operating capital	-	—	-	63,495,371	63,495,371	(Note 2)	
28	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (TianJin) Co., Ltd.	Other receivables	Y	2,346,398	2,346,398	389,283	2.40	2	-	Additional operating capital	-	—	-	63,495,371	63,495,371	(Note 2)	
28	Uni-President Enterprises (China) Investment Corp.	Shanxi President Enterprises Co., Ltd.	Other receivables	Y	1,877,118	1,877,118	806,393	2.40	2	-	Additional operating capital	-	—	-	63,495,371	63,495,371	(Note 2)	
28	Uni-President Enterprises (China) Investment Corp.	President Trading (Kunshan) Co., Ltd.	Other receivables	Y	1,877,118	1,877,118	324,696	2.40	2	-	Additional operating capital	-	—	-	63,495,371	63,495,371	(Note 2)	
28	Uni-President Enterprises (China) Investment Corp.	Harbin President Enterprises Co., Ltd.	Other receivables	Y	1,407,839	1,407,839	844,121	2.40	2	-	Additional operating capital	-	—	-	63,495,371	63,495,371	(Note 2)	
28	Uni-President Enterprises (China) Investment Corp.	Uni-President Shanghai Management Consulting Co., Ltd.	Other receivables	Y	2,047,571	1,407,839	775,606	2.40	2	-	Additional operating capital	-	—	-	63,495,371	63,495,371	(Note 2)	
28	Uni-President Enterprises (China) Investment Corp.	Jiangsu President Enterprises Co., Ltd.	Other receivables	Y	1,407,839	1,407,839	404,596	2.40	2	-	Additional operating capital	-	—	-	63,495,371	63,495,371	(Note 2)	
28	Uni-President Enterprises (China) Investment Corp.	President Enterprises (Inner Mongolia) Co., Ltd.	Other receivables	Y	1,407,839	1,407,839	524,042	2.40	2	-	Additional operating capital	-	—	-	63,495,371	63,495,371	(Note 2)	

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												doubtful accounts	Assets pledged				
													Item	Value			
28	Uni-President Enterprises (China) Investment Corp.	Chengdu President Enterprises Food Co., Ltd.	Other receivables	Y	\$ 1,407,839	\$ 1,407,839	\$ -	2.40	2	\$ -	Additional operating capital	\$ -	—	\$ -	\$ 63,495,371	\$ 63,495,371	(Note 2)
28	Uni-President Enterprises (China) Investment Corp.	Shijiazhuang President Enterprises Co., Ltd.	Other receivables	Y	1,407,839	1,407,839	-	2.40	2	-	Additional operating capital	-	—	-	63,495,371	63,495,371	(Note 2)
28	Uni-President Enterprises (China) Investment Corp.	Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Other receivables	Y	1,173,199	1,173,199	-	2.40	2	-	Additional operating capital	-	—	-	63,495,371	63,495,371	(Note 2)
28	Uni-President Enterprises (China) Investment Corp.	Shaanxi President Enterprises Co., Ltd.	Other receivables	Y	1,173,199	1,173,199	-	2.40	2	-	Additional operating capital	-	—	-	63,495,371	63,495,371	(Note 2)
28	Uni-President Enterprises (China) Investment Corp.	Baiyin President Enterprises Co., Ltd.	Other receivables	Y	938,559	938,559	605,343	2.40	2	-	Additional operating capital	-	—	-	63,495,371	63,495,371	(Note 2)
28	Uni-President Enterprises (China) Investment Corp.	Changchun President Enterprises Co., Ltd.	Other receivables	Y	938,559	938,559	148,705	2.40	2	-	Additional operating capital	-	—	-	63,495,371	63,495,371	(Note 2)
28	Uni-President Enterprises (China) Investment Corp.	Beijing President Enterprises Drinks Co., Ltd.	Other receivables	Y	938,559	938,559	-	2.40	2	-	Additional operating capital	-	—	-	63,495,371	63,495,371	(Note 2)
28	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Other receivables	Y	938,559	938,559	-	2.40	2	-	Additional operating capital	-	—	-	63,495,371	63,495,371	(Note 2)
28	Uni-President Enterprises (China) Investment Corp.	Bama President Mineral Water Co., Ltd.	Other receivables	Y	469,280	469,280	187,375	2.40	2	-	Additional operating capital	-	—	-	63,495,371	63,495,371	(Note 2)
28	Uni-President Enterprises (China) Investment Corp.	Zhengzhou President Enterprises Co., Ltd.	Other receivables	Y	469,280	469,280	-	2.40	2	-	Additional operating capital	-	—	-	63,495,371	63,495,371	(Note 2)
28	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Hutubi) Tomato Products Technology Co., Ltd.	Other receivables	Y	1,392,217	469,280	-	2.40	2	-	Additional operating capital	-	—	-	63,495,371	63,495,371	(Note 2)
28	Uni-President Enterprises (China) Investment Corp.	Hangzhou President Enterprises Co., Ltd.	Other receivables	Y	469,280	469,280	-	2.40	2	-	Additional operating capital	-	—	-	63,495,371	63,495,371	(Note 2)
28	Uni-President Enterprises (China) Investment Corp.	Xuzhou President Enterprises Co., Ltd.	Other receivables	Y	469,280	469,280	-	2.40	2	-	Additional operating capital	-	—	-	63,495,371	63,495,371	(Note 2)
28	Uni-President Enterprises (China) Investment Corp.	Kunshan President Enterprises Food Co., Ltd.	Other receivables	Y	469,280	469,280	-	2.40	2	-	Additional operating capital	-	—	-	63,495,371	63,495,371	(Note 2)
28	Uni-President Enterprises (China) Investment Corp.	Wuhan President Enterprises Food Co., Ltd.	Other receivables	Y	469,280	469,280	-	2.40	2	-	Additional operating capital	-	—	-	63,495,371	63,495,371	(Note 2)
28	Uni-President Enterprises (China) Investment Corp.	President (Shanghai) Trading Co., Ltd.	Other receivables	Y	469,280	469,280	-	2.40	2	-	Additional operating capital	-	—	-	63,495,371	63,495,371	(Note 2)
28	Uni-President Enterprises (China) Investment Corp.	Fuzhou President Enterprises Co., Ltd.	Other receivables	Y	375,424	375,424	-	2.40	2	-	Additional operating capital	-	—	-	63,495,371	63,495,371	(Note 2)

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												doubtful accounts	Assets pledged				
													Item	Value			
28	Uni-President Enterprises (China) Investment Corp.	Guangzhou President Enterprises Co., Ltd.	Other receivables	Y	\$ 375,424	\$ 375,424	\$ -	2.40	2	\$ -	Additional operating capital	\$ -	—	\$ -	\$ 63,495,371	\$ 63,495,371	(Note 2)
28	Uni-President Enterprises (China) Investment Corp.	Henan President Enterprises Co., Ltd.	Other receivables	Y	281,568	281,568	32,243	2.40	2	-	Additional operating capital	-	—	-	63,495,371	63,495,371	(Note 2)
28	Uni-President Enterprises (China) Investment Corp.	Xinjiang President Enterprises Food Co., Ltd.	Other receivables	Y	281,568	281,568	-	2.40	2	-	Additional operating capital	-	—	-	63,495,371	63,495,371	(Note 2)
28	Uni-President Enterprises (China) Investment Corp.	Changsha President Enterprises Co., Ltd.	Other receivables	Y	281,568	281,568	-	2.40	2	-	Additional operating capital	-	—	-	63,495,371	63,495,371	(Note 2)
28	Uni-President Enterprises (China) Investment Corp.	Hefei President Enterprises Co., Ltd.	Other receivables	Y	281,568	281,568	-	2.40	2	-	Additional operating capital	-	—	-	63,495,371	63,495,371	(Note 2)
28	Uni-President Enterprises (China) Investment Corp.	Kunming President Enterprises Food Co., Ltd.	Other receivables	Y	281,568	281,568	-	2.40	2	-	Additional operating capital	-	—	-	63,495,371	63,495,371	(Note 2)
28	Uni-President Enterprises (China) Investment Corp.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	281,568	281,568	-	2.40	2	-	Additional operating capital	-	—	-	63,495,371	63,495,371	(Note 2)
28	Uni-President Enterprises (China) Investment Corp.	Shenyang President Enterprises Co., Ltd.	Other receivables	Y	281,568	281,568	-	2.40	2	-	Additional operating capital	-	—	-	63,495,371	63,495,371	(Note 2)
28	Uni-President Enterprises (China) Investment Corp.	Ningxia Uni-President Enterprises Co., Ltd.	Other receivables	Y	281,568	281,568	-	2.40	2	-	Additional operating capital	-	—	-	63,495,371	63,495,371	(Note 2)
28	Uni-President Enterprises (China) Investment Corp.	Uni-President (Shanghai) Pearly Century Co., Ltd.	Other receivables	Y	234,640	234,640	5,276	2.40	2	-	Additional operating capital	-	—	-	63,495,371	63,495,371	(Note 2)
28	Uni-President Enterprises (China) Investment Corp.	Nanchang President Enterprises Co., Ltd.	Other receivables	Y	187,712	187,712	-	2.40	2	-	Additional operating capital	-	—	-	63,495,371	63,495,371	(Note 2)
28	Uni-President Enterprises (China) Investment Corp.	Wuxue Uni Mineral Water Co., Ltd.	Other receivables	Y	187,712	187,712	-	2.40	2	-	Additional operating capital	-	—	-	63,495,371	63,495,371	(Note 2)
28	Uni-President Enterprises (China) Investment Corp.	President Enterprises (Kunshan) Real Estate Development Co., Ltd.	Other receivables	Y	93,856	93,856	-	2.40	2	-	Additional operating capital	-	—	-	63,495,371	63,495,371	(Note 2)
28	Uni-President Enterprises (China) Investment Corp.	Hainan President Enterprises Co., Ltd.	Other receivables	Y	93,856	93,856	-	2.40	2	-	Additional operating capital	-	—	-	63,495,371	63,495,371	(Note 2)
28	Uni-President Enterprises (China) Investment Corp.	Akesu President Enterprises Co., Ltd.	Other receivables	Y	93,856	93,856	-	2.40	2	-	Additional operating capital	-	—	-	63,495,371	63,495,371	(Note 2)
28	Uni-President Enterprises (China) Investment Corp.	Guiyang President Enterprises Co., Ltd.	Other receivables	Y	93,856	93,856	-	2.40	2	-	Additional operating capital	-	—	-	63,495,371	63,495,371	(Note 2)
28	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Shanghai) Co., Ltd.	Other receivables	Y	93,856	93,856	-	2.40	2	-	Additional operating capital	-	—	-	63,495,371	63,495,371	(Note 2)

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												doubtful accounts	Assets pledged				
												Item					
28	Uni-President Enterprises (China) Investment Corp.	Chongqing President Enterprises Co., Ltd.	Other receivables	Y	\$ 93,856	\$ 93,856	\$ -	2.40	2	\$ -	Additional operating capital	\$ -	—	\$ -	\$ 63,495,371	\$ 63,495,371	(Note 2)
28	Uni-President Enterprises (China) Investment Corp.	President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Other receivables	Y	93,856	93,856	-	2.40	2	-	Additional operating capital	-	—	-	63,495,371	63,495,371	(Note 2)
28	Uni-President Enterprises (China) Investment Corp.	Taizhou President Enterprises Co., Ltd.	Other receivables	Y	93,856	93,856	-	2.40	2	-	Additional operating capital	-	—	-	63,495,371	63,495,371	(Note 2)
28	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Kunshan) Food Technology Co., Ltd.	Other receivables	Y	93,856	93,856	-	2.40	2	-	Additional operating capital	-	—	-	63,495,371	63,495,371	(Note 2)
28	Uni-President Enterprises (China) Investment Corp.	Yantai Tongli Beverage Industries Co., Ltd.	Other receivables	Y	93,856	93,856	-	2.40	2	-	Additional operating capital	-	—	-	63,495,371	63,495,371	(Note 2)
28	Uni-President Enterprises (China) Investment Corp.	Nanning President Enterprises Co., Ltd.	Other receivables	Y	46,928	46,928	-	2.40	2	-	Additional operating capital	-	—	-	63,495,371	63,495,371	(Note 2)
28	Uni-President Enterprises (China) Investment Corp.	Zhanjiang President Enterprises Co., Ltd.	Other receivables	Y	46,928	46,928	-	2.40	2	-	Additional operating capital	-	—	-	63,495,371	63,495,371	(Note 2)
29	Uni-President (Philippines) Corp.	Uni-President Land Corp.	Long-term notes and accounts receivable	Y	300,905	288,439	288,439	5.50	2	-	Investment	-	—	-	339,662	339,662	(Note 2)
30	Uni-President (Vietnam) Co., Ltd.	Tribeco Binh Duong Co., Ltd.	Other receivables	Y	242,938	242,113	-	7.40~8.50	2	-	Additional operating capital	-	—	-	968,453	10,065,101	(Note 2)
30	Uni-President (Vietnam) Co., Ltd.	North Tribeco Co., Ltd.	Other receivables	Y	242,938	242,113	-	7.40~8.50	2	-	Additional operating capital	-	—	-	968,453	10,065,101	(Note 2)
31	Zhongshan President Enterprises Co., Ltd.	Zhangzhou President Biotech Co., Ltd.	Other receivables	Y	844,703	844,703	537,325	2.70~2.79	2	-	Additional operating capital	-	—	-	2,052,818	2,052,818	(Note 15)
32	Shanghai Songjiang President Enterprises Co., Ltd.	Zhangzhou President Biotech Co., Ltd.	Other receivables	Y	140,784	140,784	140,784	2.70~2.79	2	-	Additional operating capital	-	—	-	749,216	749,216	(Note 2)
32	Shanghai Songjiang President Enterprises Co., Ltd.	Tait Marketing & Distribution (Shanghai) Co., Ltd.	Other receivables	Y	18,771	18,771	18,771	2.70~2.79	2	-	Additional operating capital	-	—	-	149,843	149,843	(Note 2)
33	Uni-President Enterprises (Shanghai) Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	469,280	469,280	319,780	2.40	2	-	Additional operating capital	-	—	-	2,178,154	2,178,154	(Note 2)
34	Akesu President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	938,559	938,559	369,065	2.40	2	-	Additional operating capital	-	—	-	3,277,934	3,277,934	(Note 2)
35	Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,877,118	1,877,118	872,251	2.40	2	-	Additional operating capital	-	—	-	14,830,327	14,830,327	(Note 2)
36	Chongqing President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,346,398	2,346,398	447,071	2.40	2	-	Additional operating capital	-	—	-	6,104,450	6,104,450	(Note 3)

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												Item	Value				
37	Taizhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	\$ 1,407,839	\$ 1,407,839	\$ 753,173	2.40	2	\$ -	Additional operating capital	\$ -	—	\$ -	\$ 4,825,736	\$ 4,825,736	(Note 2)
38	Kunshan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	938,559	938,559	602,668	2.40	2	-	Additional operating capital	-	—	-	28,135,937	28,135,937	(Note 2)
39	Fuzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,877,118	1,877,118	570,559	2.40	2	-	Additional operating capital	-	—	-	6,032,656	6,032,656	(Note 2)
40	Zhengzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,346,398	2,346,398	1,823,048	2.40	2	-	Additional operating capital	-	—	-	9,783,839	9,783,839	(Note 2)
41	Nanchang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,346,398	2,346,398	1,382,642	2.40	2	-	Additional operating capital	-	—	-	8,466,046	8,466,046	(Note 2)
42	Guangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,346,398	2,346,398	1,776,255	2.40	2	-	Additional operating capital	-	—	-	19,847,443	19,847,443	(Note 2)
43	Zhanjiang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	938,559	938,559	520,067	2.40	2	-	Additional operating capital	-	—	-	3,713,433	3,713,433	(Note 2)
44	Changsha President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,346,398	2,346,398	1,110,278	2.40	2	-	Additional operating capital	-	—	-	9,418,501	9,418,501	(Note 2)
45	Nanning President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,346,398	2,346,398	1,650,754	2.40	2	-	Additional operating capital	-	—	-	8,422,411	8,422,411	(Note 2)
46	Hainan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	938,559	938,559	291,519	2.40	2	-	Additional operating capital	-	—	-	3,502,272	3,502,272	(Note 2)
47	Hefei President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,346,398	2,346,398	1,806,319	2.40	2	-	Additional operating capital	-	—	-	10,568,752	10,568,752	(Note 2)
48	Wuhan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,346,398	2,346,398	448,762	2.40	2	-	Additional operating capital	-	—	-	15,888,307	15,888,307	(Note 2)
49	Kunming President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,877,118	1,877,118	396,745	2.40	2	-	Additional operating capital	-	—	-	3,592,426	3,592,426	(Note 2)
50	Xinjiang President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,346,398	2,346,398	1,453,581	2.40	2	-	Additional operating capital	-	—	-	7,768,498	7,768,498	(Note 2)
51	Yantai Tongli Beverage Industries Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	375,424	375,424	288,558	2.40	2	-	Additional operating capital	-	—	-	1,314,356	1,314,356	(Note 2)
52	Ningxia President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,130,712	-	-	2.40	2	-	Additional operating capital	-	—	-	1,985,535	1,985,535	(Note 2)
53	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	938,559	938,559	443,549	2.40	2	-	Additional operating capital	-	—	-	10,810,366	10,810,366	(Note 2)

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												Item	Value					
54	Shenyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	\$ 1,407,839	\$ 1,407,839	\$ 773,713	2.40	2	\$ -	Additional operating capital	\$ -	—	\$ -	\$ 2,987,080	\$ 2,987,080	(Note 2)	
55	Uni-President Enterprises (Kunshan) Food Technology Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	117,320	117,320	62,664	2.40	2	-	Additional operating capital	-	—	-	247,554	247,554	(Note 2)	
56	Hangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	1,407,839	1,407,839	980,942	2.40	2	-	Additional operating capital	-	—	-	11,465,314	11,465,314	(Note 2)	
57	President (Kunshan) Real Estate Development Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	469,280	469,280	289,060	2.40	2	-	Additional operating capital	-	—	-	1,155,805	1,155,805	(Note 2)	
58	President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	938,559	938,559	436,825	2.40	2	-	Additional operating capital	-	—	-	1,222,835	1,222,835	(Note 2)	
59	Guiyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	938,559	938,559	587,873	2.40	2	-	Additional operating capital	-	—	-	4,502,176	4,502,176	(Note 2)	
60	Henan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	938,559	938,559	-	2.40	2	-	Additional operating capital	-	—	-	8,295,827	8,295,827	(Note 2)	
61	Jinan President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	938,559	938,559	197,757	2.40	2	-	Additional operating capital	-	—	-	5,639,582	5,639,582	(Note 2)	
62	President (Shanghai) Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	938,559	938,559	439,734	2.40	2	-	Additional operating capital	-	—	-	1,369,343	1,369,343	(Note 2)	
63	Shaanxi President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	938,559	938,559	623,152	2.40	2	-	Additional operating capital	-	—	-	6,870,566	6,870,566	(Note 2)	
64	Xuzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	938,559	938,559	629,116	2.40	2	-	Additional operating capital	-	—	-	3,896,370	3,896,370	(Note 2)	
65	Wuxue Uni Mineral Water Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	234,640	234,640	43,506	2.40	2	-	Additional operating capital	-	—	-	411,067	411,067	(Note 2)	
66	Shijiazhuang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	938,559	938,559	216,740	2.40	2	-	Additional operating capital	-	—	-	3,956,735	3,956,735	(Note 2)	
67	Jiangsu President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	938,559	938,559	-	2.40	2	-	Additional operating capital	-	—	-	4,376,835	4,376,835	(Note 2)	
68	Uni-President Enterprises (Hutubi) Tomato Products Technology Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	469,280	469,280	56,138	2.40	2	-	Additional operating capital	-	—	-	2,961,157	2,961,157	(Note 2)	
69	Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	938,559	938,559	27,436	2.40	2	-	Additional operating capital	-	—	-	3,670,935	3,670,935	(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	<u>Assets pledged</u> Item	Value			
70	Uni-President Asia Holdings Ltd.	Champ Green Capital Ltd.	Other receivables	Y	\$ 3,999	\$ 3,981	\$ 3,981	2.40	2	\$ -	Additional operating capital	\$ -	—	\$ -	\$ 35,009,835	\$ 35,009,835	(Note 2)
71	Beijing President Enterprises Drinks Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	2,346,398	2,346,398	499,633	2.40	2	-	Additional operating capital	-	—	-	2,675,954	2,675,954	(Note 2)
72	Uni-President (Shanghai) Pearly Century Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	Other receivables	Y	234,640	234,640	-	2.40	2	-	Additional operating capital	-	—	-	2,217,272	2,217,272	(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) Presicarre Corp. was formally renamed Uni-Prosperity Lifestyle Corp. in March 2026.

(Note 19) Foreign currencies are translated into New Taiwan Dollars. Exchange rates of foreign currencies indicated as of report date were as follows: USD:NTD 1:31.85, CNY:NTD 1:4.693, VND:NTD 1:0.001211, PHP:NTD 1:0.5191 and KRW:NTD 1:0.02056.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Provision of endorsements and guarantees to others

For the six-month period ended June 30, 2026

Table 2

Expressed in thousands of NTD

		Party being endorsed/guaranteed							Ratio of					
			Relationship	Limit on	Maximum	Outstanding		Amount of	accumulated		Provision of	Provision of	Provision of	
			with the	endorsements/	balance	balance at	Actual amount	endorsements/	endorsements/	Limit on	endorsements/	endorsements/	endorsements/	
Number	Endorser/guarantor	Company name	(Note 1)	guarantees provided	during the period	June 30, 2026	drawn down	guarantees	to net worth of the	total amount of	by parent	by subsidiary	to party	
				for a single party				secured with	endorser/guarantor	endorsements/	company	to parent	in Mainland	Note
								collateral	company	guarantee	to subsidiary	company	China	
0	Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.	2	\$ 68,158,359	\$ 7,059,475	\$ 7,044,250	\$ 813,500	\$ -	5.17	\$ 136,316,717	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Kai Nan Investment Co., Ltd.	2	68,158,359	6,479,300	6,459,000	1,014,500	-	4.74	136,316,717	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Uni-President Express Corp.	2	68,158,359	4,150,000	4,150,000	1,366,500	-	3.04	136,316,717	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Tone Sang Construction Corp.	2	68,158,359	3,169,950	3,168,500	790,000	-	2.32	136,316,717	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Tung Lo Development Co., Ltd.	2	68,158,359	1,500,000	1,500,000	-	-	1.10	136,316,717	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	President Professional Baseball Team Corp.	2	68,158,359	60,000	60,000	-	-	0.04	136,316,717	Y	N	N	(Note 3)
1	Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	2	78,008,061	15,997,500	15,925,000	-	-	20.41	78,008,061	N	N	N	(Note 4)
1	Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	2	78,008,061	1,599,750	1,592,500	-	-	2.04	78,008,061	N	N	N	(Note 4)
2	President International Development Corp.	President (BVI) International Investment Holdings Ltd.	2	3,128,649	959,850	955,500	-	-	6.11	7,821,621	N	N	N	(Note 5)
3	Uni-Prosperity Lifestyle Corp.	Uni-Prosperity Condominium Management and Maintenance Co.,Ltd.	2	4,767,711	5,000	5,000	-	-	0.05	9,535,422	N	N	N	(Note 6) (Note 9)
4	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 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 June 30, 2026	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	Guan-Chan Wholesale & Logistics Co.	Guan-Chan Enterprises Co., Ltd.	2	\$ 192,384	\$ 193,000	\$ 190,000	\$ 180,000	\$ 190,000	98.76	\$ 192,384	N	N	N	(Note 8)

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

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

(Note 2) Foreign currencies are translated into New Taiwan Dollars. Exchange rates of foreign currencies indicated as of report date were as follows: USD:NTD 1:31.85, CNY:NTD 1:4.693, VND:NTD 1:0.001211 and PHP:NTD 1:0.5191.

(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 Uni-Prosperity Lifestyle 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 7) The total amount of transactions of endorsement equals to 250% of its net worth for President Century Corp., the limit of endorsement for any single entity is 200% of its net worth, and all of the related transactions are to be submitted to the stockholders' meeting for reference.

President Fair Development Corp. applied for a financing facility from a financial institution, with President Century Corp. providing land as collateral to the financial institution as a guarantee, with a collateral amount of \$600,000.

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

(Note 9) Presicarre Corp. was formally renamed Uni-Prosperity Lifestyle Corp. in March 2026.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
Holding of marketable securities at the end of the period (excluding subsidiaries, associates and joint ventures)
June 30, 2026

Table 3

Expressed in thousands of NTD

			Ending balance					
Investor	Type and name of securities	Relationship with the issuer	General ledger	Number of shares (in thousands)	Book value	Percentage of ownership	Fair value	Note
			account (Note 3)					
	Stock :							
Uni-President Enterprises Corp.	Universal Venture Capital Investment Co., Ltd., etc.	—	4	7,933	\$ 114,033	- \$	114,033	—
Uni-President Enterprises Corp.	Grape King Bio Ltd.	—	5	11,851	1,091,477	8.00	1,091,477	—
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	-	400,888	-	-	—
Cayman President Holdings Ltd.	Gavin Investment Ltd.	—	6	-	317,417	-	-	—
Cayman President Holdings Ltd.	Fixed-rate bonds issued by BNP Paribas (XS3218499039), etc.	—	6	-	801,133	-	-	—
	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	209,162	10.00	209,162	—
Nanlien International Corp.	Union Chinese Corp., etc.	—	5	5,915	67,353	-	67,353	—
	Beneficiary Certificates :							
President Fair Development Corp.	Taishin 1699 Money Market Fund	—	1	50,377	729,479	-	729,479	—
President Fair Development Corp.	UPAMC James Bond Money Market Fund	—	1	26,660	474,410	-	474,410	—
President Fair Development Corp.	Fubon Money Market Fund, etc.	—	1	28,230	444,728	-	444,728	—
President International Development Corp.	Rui Zhan Investment Limited Partnership ETF	—	4	-	320,076	-	320,076	—
President International Development Corp.	Purestone Crystal Limited Partnership Fund	—	4	-	64,782	-	64,782	—
	Stock :							
President International Development Corp.	Annji Pharmaceutical Co., Ltd.	—	1	6,515	381,134	-	381,134	—
President International Development Corp.	PSS Co., Ltd., etc.	—	1	5,606	423,099	-	423,099	—
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	33,322	1,478,383	-	1,478,383	—
Ton-Yi Industrial Corp.	JFE Holdings Inc.	—	5	250	76,557	0.04	76,557	—
ScinoPharm Taiwan Ltd.	Handa Pharmaceuticals, Inc.	Director	5	17,000	1,446,946	10.00	1,446,946	—
ScinoPharm Taiwan Ltd.	Tanvex Biologics, Inc., etc.	—	5	35,800	127,343	-	127,343	—
	Stock :							
President Chain Store Corp.	President Investment Trust Corp., etc.	—	4	6,077	193,056	-	193,056	—
President Chain Store Corp.	President Securities Corp.	—	5	44,600	2,229,981	2.79	2,229,981	(Note 2)
President Chain Store Corp.	Duskin Co Ltd., etc.	—	5	950	261,049	-	261,049	—
	Beneficiary Certificates :							
President (B.V.I.) International Investment Holdings Ltd.	CreacionVentures I,L.P.	—	4	-	430,756	-	430,756	—
President (B.V.I.) International Investment Holdings Ltd.	Ally Bridge Group-WTT Global Life Science Capital Partners, L.P.	—	4	-	337,888	-	337,888	—
President (B.V.I.) International Investment Holdings Ltd.	Muzinich Multi-Strategy Fund-D Class, etc.	—	4	101	4,100,395	-	4,100,395	—
	Convertible Bonds :							
President (B.V.I.) International Investment Holdings Ltd.	21ST FINANCIAL TECHNOLOGY CO., LTD. UNSECURED CONVERTIBLE BONDS-TYPE BONDS WITH STOCK WARRANT	—	4	-	646,601	-	646,601	—

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 (B.V.I.) International Investment Holdings Ltd.	Insilico Medicine Inc.	—	1	3,494	\$ 562,122	- \$	562,122	—
President (B.V.I.) International Investment Holdings Ltd.	Insilico Medicine Cayman Topco C., etc.	—	4	16,512	778,531	-	778,531	—
President (B.V.I.) International Investment Holdings Ltd.	Xiang Lu Industries Ltd.	—	5	69,997	207,781	-	207,781	—
	Structured products :							
Uni-President Enterprises (China) Investment Corp.	ICBC Bank Structured Products	—	1	-	4,266,932	-	4,266,932	—
Uni-President Enterprises (China) Investment Corp.	CTBC Bank Co., Ltd. Structured Products	—	1	-	2,357,708	-	2,357,708	—
Uni-President Enterprises (China) Investment Corp.	Bank Sinopac Company Limited Structured Products	—	1	-	938,938	-	938,938	—
	Beneficiary Certificates :							
Qware Systems & Services Corp., etc.	Taishin 1699 Money Market Fund, etc.	—	1	131,878	2,108,051	-	2,108,051	—
Kai Yu (BVI) Investment Co., Ltd.	USD offshore bond issued by 7-ELEVEN Inc. (USU81522AD31).	—	6	-	273,020	-	-	—
	Stock :							
Uni-President Asset Holdings Ltd., etc.	All Ingredients Pte. Ltd., etc.	—	1	8,086	715,149	-	715,149	—
	Bills Under Repurchase Agreement :							
Zhongshan President Enterprises Co., Ltd.	National Debt Reverse-repurchase Agreement, etc.	—	3	-	448,633	-	-	—
	Stock :							
Ton Yu Investment Inc., etc.	Univision Technology (Holdings), etc.	—	4	500	-	-	-	—
President Global Corp., etc.	Cathay General Bank, etc.	—	5	11,182	514,031	-	514,031	—

(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 1:31.85, CNY:NTD 1:4.693, VND:NTD 1:0.001211, PHP:NTD 1:0.5191 and KRW:NTD 1:0.02056.

(Note 2) 44,600 thousand shares (\$2,229,981) of outstanding common stock of President Securities Corp. which was recognized as "Financial assets at fair value through other comprehensive profit or loss - non-current" by President Chain Store Corp. was changed to be recognized as "Investments accounted for under equity method" when the group prepared the consolidated financial statements.

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

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

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
Purchases or sales transactions with related parties reaching \$100 million or 20% of the Company's paid-in capital or more
For the six-month period ended June 30, 2026

Table 4

										Expressed in thousands of NTD		
		Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)			
Purchases/sales company	Name of the counterparty		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)	\$ 5,772,224)	(21)	(Note 1)	\$ -	(Note 1)	\$ 1,496,801	22	-	
Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	(Sales)	(3,409,178)	(13)	(Note 1)	-	(Note 1)	555,992	8	-	
Uni-President Enterprises Corp.	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(3,244,793)	(12)	(Note 1)	-	(Note 1)	682,030	10	-	
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(2,381,767)	(9)	(Note 1)	-	(Note 1)	483,167	7	-	
Uni-President Enterprises Corp.	Tung-Yi Foods Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(670,272)	(2)	(Note 1)	-	(Note 1)	216,104	3	-	
Uni-President Enterprises Corp.	Tong-Shun Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(572,406)	(2)	(Note 1)	-	(Note 1)	239,333	4	-	
Uni-President Enterprises Corp.	Tong Zhan Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(555,683)	(2)	(Note 1)	-	(Note 1)	175,785	3	-	
Uni-President Enterprises Corp.	Tung Hsyng Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(512,037)	(2)	(Note 1)	-	(Note 1)	211,511	3	-	
Uni-President Enterprises Corp.	Guan-Chan Enterprises Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(492,815)	(2)	(Note 1)	-	(Note 1)	183,383	3	-	
Uni-President Enterprises Corp.	Fu Yi Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(362,295)	(1)	(Note 1)	-	(Note 1)	117,822	2	-	
Uni-President Enterprises Corp.	Uni-President Vendor Corp.	An investee company accounted for under the equity method	(Sales)	(341,505)	(1)	(Note 1)	-	(Note 1)	65,972	1	-	
Uni-President Enterprises Corp.	Uni-Wonder Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(341,295)	(1)	(Note 1)	-	(Note 1)	72,131	1	-	
Uni-President Enterprises Corp.	JinHui Food Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(300,583)	(1)	(Note 1)	-	(Note 1)	101,406	1	-	
Uni-President Enterprises Corp.	Tung-Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(275,564)	(1)	(Note 1)	-	(Note 1)	98,328	1	-	
Uni-President Enterprises Corp.	Kun Rich Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(211,757)	(1)	(Note 1)	-	(Note 1)	59,121	1	-	
Uni-President Enterprises Corp.	Tung-Ju Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(208,108)	(1)	(Note 1)	-	(Note 1)	89,948	1	-	
Uni-President Enterprises Corp.	Fa Tong Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(170,071)	(1)	(Note 1)	-	(Note 1)	28,638	-	-	
Uni-President Enterprises Corp.	Uni-President Superior Commissary Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(166,630)	(1)	(Note 1)	-	(Note 1)	64,873	1	-	
Uni-President Enterprises Corp.	Ginfa Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(142,971)	(1)	(Note 1)	-	(Note 1)	33,985	1	-	
Uni-President Enterprises Corp.	Cheng-Fa Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(134,716)	-	(Note 1)	-	(Note 1)	38,202	1	-	
Uni-President Enterprises Corp.	Tung-Che Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(113,010)	-	(Note 1)	-	(Note 1)	42,657	1	-	
Uni-President Enterprises Corp.	Prosperity Food Marketing Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(110,331)	-	(Note 1)	-	(Note 1)	31,036	-	-	
Uni-President Enterprises Corp.	President Kikkoman Inc.	An investee company accounted for under the equity method	Purchases	623,887	4	(Note 1)	-	(Note 1)	(105,250)	(4)	-	
Uni-President Enterprises Corp.	President Nisshin Corp.	An investee company accounted for under the equity method	Purchases	333,097	2	(Note 1)	-	(Note 1)	(76,789)	(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	266,202	2	(Note 1)	-	(Note 1)	(10,276)	-	-	
Uni-President Enterprises Corp.	TTET Union Corp.	An investee company accounted for under the equity method	Purchases	140,415	1	(Note 1)	-	(Note 1)	(16,000)	(1)	-	
Uni-President Enterprises Corp.	President Packaging Industrial Corp.	An investee company accounted for under the equity method	Purchases	131,581	1	(Note 1)	-	(Note 1)	(27,365)	(1)	-	
Nanlien International Corp.	Link Pro Corporation	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(1,038,986)	(20)	Closes its accounts 45 days after the end of each month	-	—	425,532	65	-	
Nanlien International Corp.	Tong-Yeen Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(188,265)	(3)	12 days after delivery	-	—	10,788	2	-	
Nanlien International Corp.	Chang-Tong Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(134,714)	(3)	12 days after delivery	-	—	10,170	2	-	

			Description of transaction				Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)			
Purchases/sales company	Name of the counterparty	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	Note	
Uni-President Vender Corp.	Uni-President Enterprises Corp.	The Company	Purchases	\$ 341,505	66	Closes its accounts 50 days after the end of each week	\$ -	—	(\$ 65,972)	(56)	-	
Uni-President Dream Parks Corp.	Uni-President Enterprises Corp.	The Company	(Media revenue)	(127,126)	(36)	Closes its accounts 45 days after the end of each month	-	—	57,595	53	-	
Presco Netmarketing Inc.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(452,254)	(8)	Closes its accounts 60 days after the end of each month	-	—	84,648	10	-	
Presco Netmarketing Inc.	Uni-President Enterprises Corp.	The Company	(Service revenue)	(171,508)	(3)	Closes its accounts 30 days after the end of each month	-	—	58,998	7	-	
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)	(196,771)	(42)	Monthly payment	-	—	32,529	79	-	
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)	(188,185)	(41)	Monthly payment	-	—	1,409	3	-	
Uni-Prosperty Lifestyle Corp.	Tung Hsyng Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	363,671	1	Closes its accounts 50~85 days after the end of each month	-	—	(244,011)	(2)	-	
Uni-Prosperty Lifestyle Corp.	Tung-Ju Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	220,971	1	Closes its accounts 60 days after the end of each month	-	—	(119,292)	(1)	-	
Tait Marketing & Distribution Co.,Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(452,852)	(44)	Closes its accounts 20~70 days after the end of each month	-	—	149,159	64	-	
President Nisshin Corp.	Uni-President Enterprises Corp.	The Company	(Sales)	(333,097)	(27)	Closes its accounts 30 days after the end of each month	-	—	76,789	18	-	
President Packaging Industrial Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(341,605)	(21)	Closes its accounts 15~60 days after the end of each month	-	—	109,862	19	-	
President Packaging Industrial Corp.	Uni-President Enterprises Corp.	The Company	(Sales)	(131,581)	(8)	Closes its accounts 30~60 days after the end of each month	-	—	27,365	5	-	
President Kikkoman Inc.	Uni-President Enterprises Corp.	The Company	(Sales)	(623,887)	(96)	Closes its accounts 25~30 days after the end of each month	-	—	105,250	98	-	
Ton Yi Industrial Corp.	TTET Union Corp.	An investee company accounted for under the equity method	(Sales)	(199,590)	(4)	Closes its accounts 30 days after the end of each month	-	—	31,536	3	-	
President Chain Store Corp.	Uni-President Enterprises Corp.	The Company	Purchases	11,398,784	15	Closes its accounts 30~40 days after the end of each month	-	—	(2,661,998)	(12)	-	
President Chain Store Corp.	Uni-President Superior Commissary Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	3,151,083	4	Closes its accounts 30~45 days after the end of each month	-	—	(562,315)	(3)	-	
President Chain Store Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	1,492,751	2	Closes its accounts 30 days after the end of each month	-	—	(242,769)	(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	944,950	1	Closes its accounts 40 days after the end of each month	-	—	(377,497)	(2)	-	
President Chain Store Corp.	21 Century Co., Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	846,649	1	Closes its accounts 30~60 days after the end of each month	-	—	(314,916)	(1)	-	
President Chain Store Corp.	Link Pro Corporation	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	567,929	1	Closes its accounts 10~54 days after the end of each month	-	—	(104,043)	-	-	
President Chain Store Corp.	Tait Marketing & Distribution Co., Ltd.	An investee company accounted for under the equity method	Purchases	452,852	1	Closes its accounts 20~70 days after the end of each month	-	—	(149,159)	(1)	-	
President Chain Store Corp.	Kuang Chuan Diary Co., Ltd.	An investee company accounted for under the equity method	Purchases	430,967	1	Closes its accounts 30~65 days after the end of each month	-	—	(240,913)	(1)	-	
President Chain Store Corp.	President Pharmaceutical Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	422,312	1	Closes its accounts 60~70 days after the end of each month	-	—	(173,448)	(1)	-	
President Chain Store Corp.	Qware Systems & Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	400,014	1	Closes its accounts 40 days after the end of each month	-	—	(136,166)	(1)	-	
President Chain Store Corp.	President Packaging Industrial Corp.	An investee company accounted for under the equity method	Purchases	341,605	-	Closes its accounts 15~60 days after the end of each month	-	—	(109,862)	(1)	-	
President Chain Store Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	326,434	-	Closes its accounts 60 days after the end of each month	-	—	(116,607)	(1)	-	
President Chain Store Corp.	Wei Lih Food Industrial Co., Ltd	An investee company accounted for under the equity method	Purchases	191,922	-	Closes its accounts 30~60 days after the end of each month	-	—	(64,671)	-	-	
President Chain Store Corp.	President Fair Development Corp.	An investee company accounted for under the equity method	Purchases	142,437	-	Closes its accounts 30~70 days after the end of each month	-	—	(27,694)	-	-	
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	131,033	-	Closes its accounts 15~60 days after the end of each month	-	—	(114,164)	(1)	-	
Tung Ang Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(1,492,751)	(40)	Closes its accounts 30 days after the end of each month	-	—	242,769	30	-	
Tung Ang Enterprises Corp.	Tung Hsyng Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(552,601)	(15)	Closes its accounts 60 days after the end of each week	-	—	233,077	28	-	
Tung Ang Enterprises Corp.	Fa Tong Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(238,628)	(6)	Closes its accounts 26 days after the end of each week	-	—	46,251	6	-	
Tung Ang Enterprises Corp.	Tung-Ju Enterprise Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(186,304)	(5)	Closes its accounts 56 days after the end of each week	-	—	70,304	9	-	

			Description of transaction				Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		
Purchases/sales company	Name of the counterparty	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	Note
Tung Ang Enterprises Corp.	Tong-Yo Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	\$ 107,223)	(3)	Closes its accounts 12 days after the end of each week	\$ -	—	\$ 10,873	1	-
Tung Ang Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	3,409,178	100	Closes its accounts 38 days after the end of each week	-	—	(555,992)	(100)	-
Toung Kuan Enterprises Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(131,033)	(32)	Closes its accounts 15~60 days after the end of each month	-	—	114,164	100	-
Tun Hsyng Co., Ltd.	Uni-Prosperty Lifestyle Corp.	An investee company accounted for under the equity method	(Sales)	(363,671)	(29)	Closes its accounts 50~85 days after the end of each month	-	—	244,011	39	-
Tun Hsyng Co., Ltd.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	552,601	46	Closes its accounts 60 days after the end of each week	-	—	(233,077)	(47)	-
Tun Hsyng Co., Ltd.	Uni-President Enterprises Corp.	The Company	Purchases	512,037	42	Closes its accounts 60 days after the end of each week	-	—	(211,511)	(43)	-
President Fair Development Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(142,437)	(8)	Closes its accounts 30~70 days after the end of each month	-	—	27,694	14	-
Tung-Che Corp.	Uni-President Enterprises Corp.	The Company	Purchases	113,010	92	Closes its accounts 68 days after the end of each week	-	—	(42,657)	(99)	-
Link Pro Corporation	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(567,929)	(44)	Closes its accounts 10~54 days after the end of each month	-	—	104,043	18	-
Link Pro Corporation	Nanlien International Corp.	An investee company accounted for under the equity method	Purchases	1,038,986	84	Closes its accounts 45 days after the end of each month	-	—	(425,532)	(87)	-
Tong-Yo Co., Ltd.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	107,223	42	Closes its accounts 12 days after the end of each week	-	—	(10,873)	(42)	-
Tung-Ju Enterprise Corp.	Uni-Prosperty Lifestyle Corp.	An investee company accounted for under the equity method	(Sales)	(220,971)	(46)	Closes its accounts 60 days after the end of each month	-	—	119,292	48	-
Tung-Ju Enterprise Corp.	Uni-President Enterprises Corp.	The Company	Purchases	208,108	45	Closes its accounts 52 days after the end of each week	-	—	(89,948)	(50)	-
Tung-Ju Enterprise Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	186,304	41	Closes its accounts 56 days after the end of each week	-	—	(70,304)	(39)	-
Tong-Shun Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	572,406	98	Closes its accounts 62 days after the end of each week	-	—	(239,333)	(100)	-
Cheng-Fa Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	134,716	98	Closes its accounts 67 days after the end of each week	-	—	(38,202)	(97)	-
Tung-Hsiang Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	275,564	100	Closes its accounts 30 days after the end of each month	-	—	(98,328)	(100)	-
Tung Yi Foods Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	670,272	98	Closes its accounts 50 days after the end of each week	-	—	(216,104)	(99)	-
Fu Yi Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	362,295	97	Closes its accounts 54 days after the end of each week	-	—	(117,822)	(96)	-
Ginfa Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	142,971	100	Closes its accounts 66 days after the end of each week	-	—	(33,985)	(99)	-
Kun Rich Corp.	Uni-President Enterprises Corp.	The Company	Purchases	211,757	100	Closes its accounts 49 days after the end of each week	-	—	(59,121)	(99)	-
Tong-Yeen Enterprises Corp.	Nanlien International Corp.	An investee company accounted for under the equity method	Purchases	188,265	49	12 days after delivery	-	—	(10,788)	(41)	-
Guan-Chan Enterprises Co., Ltd.	Uni-President Enterprises Corp.	The Company	Purchases	492,815	96	Closes its accounts 62 days after the end of each week	-	—	(183,383)	(100)	-
Kai Ya Food Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(944,950)	(82)	Closes its accounts 40 days after the end of each month	-	—	377,497	84	-
Kai Ya Food Co., Ltd.	Uni-Wonder Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(121,990)	(11)	Closes its accounts 30 days after the end of each month	-	—	24,946	6	-
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)	(108,000)	(31)	Closes its accounts 30 days after the end of each month	-	—	7,577	38	-
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	268,723	44	Closes its accounts 30 days after the end of each month	-	—	(35,399)	(24)	-
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	224,718	36	67 days after invoice date	-	—	(75,077)	(50)	-
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	204,995	71	Closes its accounts 30 days after the end of each month	-	—	(19,193)	(28)	-
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)	(1,055,145)	(39)	25~45 days after invoice date	-	—	315,515	47	-

			Description of transaction				Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		
Purchases/sales company	Name of the counterparty	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	Note
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)	\$ 268,723)	(10)	Closes its accounts 30 days after the end of each month	\$ -	—	\$ 35,399	5	-
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)	(204,995)	(8)	Closes its accounts 30 days after the end of each month	-	—	19,193	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	121,768	5	15 days after invoice date	-	—	(10,908)	(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)	(224,718)	(33)	67 days after invoice date	-	—	75,077	15	-
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	597,134	92	67 days after invoice date	-	—	(33,057)	(76)	-
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)	(121,768)	(57)	15 days after invoice date	-	—	10,908	43	-
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)	(597,134)	(27)	67 days after invoice date	-	—	33,057	4	-
Sichuan Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,149,709)	(96)	25 days after invoice date	-	—	223,657	90	-
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	165,478	21	5~45 days after invoice date	-	—	(6,469)	(3)	-
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)	(680,349)	(84)	25 days after invoice date	-	—	154,503	88	-
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)	(114,397)	(14)	40% down payment, 60% 45 days after invoice date	-	—	14,567	8	-
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	112,899	23	5~45 days after invoice date	-	—	(3,627)	(3)	-
Zhangzhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,439,012)	(81)	25 days after invoice date	-	—	306,245	80	-
Huizhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,293,282)	(84)	25 days after invoice date	-	—	198,828	92	-
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	232,166	23	5~45 days after invoice date	-	—	(7,353)	(4)	-
Taizhou Ton Yi Industrial Co., Ltd.	Taizhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,212,131)	(64)	25 days after invoice date	-	—	277,696	63	-
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)	(120,646)	(6)	45 days after invoice date	-	—	13,434	3	-
Taizhou Ton Yi Industrial Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	196,186	17	15 days after invoice date	-	—	(19,561)	(9)	-
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)	(685,569)	(67)	25 days after invoice date	-	—	143,948	59	-
Chengdu Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(109,811)	(11)	40% down payment, 60% 45 days after invoice date	-	—	19,138	8	-
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	156,820	25	5~45 days after invoice date	-	—	(9,599)	(8)	-
Kunshan Ton Yi Industrial Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,496,376)	(95)	25 days after invoice date	-	—	338,006	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	224,311	20	5~15 days after invoice date	-	—	(28,580)	(10)	-
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)	(828,210)	(94)	25 days after invoice date	-	—	205,332	96	-

			Description of transaction				Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		
Purchases/sales company	Name of the counterparty	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	Note
Beijing Ton Yi Industrial Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	\$ 114,525	20	15 days after invoice date	\$ -	—	(\$ 17,634)	(11)	-
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)	(511,430)	(86)	25 days after invoice date	-	—	124,937	88	-
President Drugstore Business Corp.	President Pharmaceutical Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	325,202	4	Closes its accounts 30~110 days after the end of each month	-	—	(19,027)	(1)	-
Capital Marketing Consultant Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(184,198)	(75)	Closes its accounts 45~65 days after the end of each month	-	—	42,396	61	-
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	711,631	42	Closes its accounts 20 days after the end of each month	-	—	(129,881)	(31)	-
President Collect Service Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Service cost	151,699	85	Closes its accounts 60 days after the end of each month	-	—	(33,207)	(100)	-
Uni-President Cold-Chain Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Distribution revenue)	(435,251)	(14)	Closes its accounts 30 days after the end of each month	-	—	76,645	1	-
Uni-President Cold-Chain Corp.	Uni-President Enterprises Corp.	The Company	(Distribution revenue)	(352,816)	(11)	Closes its accounts 20 days after the end of each month	-	—	147,179	-	-
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	829,138	32	Closes its accounts 20 days after the end of each month	-	—	(167,350)	(2)	-
Uni-Wonder Corporation	Tong Zhan Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	625,929	19	Closes its accounts 25 days after the end of each month	-	—	(104,984)	(16)	-
Uni-Wonder Corporation	Uni-President Enterprises Corp.	The Company	Purchases	341,295	10	Closes its accounts 25 days after the end of each month	-	—	(72,131)	(11)	-
Uni-Wonder Corporation	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	178,602	5	Closes its accounts 29 days after the end of each month	-	—	(32,963)	(5)	-
Uni-Wonder Corporation	Kai Ya Food Co., Ltd.	An investee company of Kai Nan Investment Co., Ltd. accounted for under the equity method	Purchases	121,990	4	Closes its accounts 30 days after the end of each month	-	—	(24,946)	(4)	-
21 Century Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(846,649)	(55)	Closes its accounts 30~60 days after the end of each month	-	—	314,916	74	-
21 Century Co., Ltd.	Uni-President Superior Commissary Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	115,268	11	Closes its accounts 60 days after the end of each month	-	—	(38,947)	(12)	-
President Transnet Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(326,434)	(65)	Closes its accounts 60 days after the end of each month	-	—	116,607	6	-
President Transnet Corp.	President Collect Service Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Service revenue)	(151,699)	(2)	Closes its accounts 60 days after the end of each month	-	—	33,207	2	-
President Transnet Corp.	Chieh Shun Transport Corp.	An investee company of President Logistics International Co., Ltd. accounted for under the equity method	Service cost	329,152	6	Closes its accounts 40 days after the end of each month	-	—	(58,027)	(3)	-
Uni-President Superior Commissary Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(3,151,083)	(97)	Closes its accounts 30~45 days after the end of each month	-	—	562,315	91	-
Uni-President Superior Commissary Corp.	21 Century Co., Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(115,268)	(3)	Closes its accounts 60 days after the end of each month	-	—	38,947	6	-
Uni-President Superior Commissary Corp.	Uni-President Enterprises Corp.	The Company	Purchases	166,630	7	Closes its accounts 65 days after the end of each week	-	—	(64,873)	(7)	-
Uni-President Superior Commissary Corp.	Koasa Yamako Corp.	Director	Purchases	136,848	6	Closes its accounts 60 days after the end of each month	-	—	(50,928)	(5)	-
Qware Systems & Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(400,014)	(16)	Closes its accounts 40 days after the end of each month	-	—	136,166	41	-
President Information Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(922,022)	(58)	Closes its accounts 30 days after the end of each month	-	—	273,285	47	-
President Pharmaceutical Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(422,312)	(35)	Closes its accounts 60~70 days after the end of each month	-	—	173,448	26	-
President Pharmaceutical Corp.	President Drugstore Business Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(325,202)	(27)	Closes its accounts 30~110 days after the end of each month	-	—	19,027	3	-
Retail Support International Corp.	Uni-Wonder Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(178,602)	(8)	Closes its accounts 29 days after the end of each month	-	—	32,963	10	-
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	613,094	46	Closes its accounts 20 days after the end of each month	-	—	(119,453)	(53)	-
Retail Support International Corp.	Retail Support Taiwan Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Service cost	176,222	13	Closes its accounts 15~20 days after the end of each month	-	—	(9,421)	(4)	-
Duskin Serve Taiwan Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(223,526)	(22)	Closes its accounts 45 days after the end of each month	-	—	64,516	24	-

			Description of transaction				Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		
Purchases/sales company	Name of the counterparty	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	Note
President 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)	\$ 829,138	(35)	Closes its accounts 20 days after the end of each month	\$ -	—	\$ 167,350	37	-
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)	(711,631)	(30)	Closes its accounts 20 days after the end of each month	-	—	129,881	29	-
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)	(613,094)	(26)	Closes its accounts 20 days after the end of each month	-	—	119,453	26	-
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	853,994	37	Closes its accounts 20 days after the end of each month	-	—	(157,784)	(41)	-
President Logistics International Co., Ltd.	Mech-President Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Service cost	125,799	5	Closes its accounts 30 days after the end of each month	-	—	(48,344)	(18)	-
Retail Support Taiwan Corp.	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(176,222)	(89)	Closes its accounts 15~20 days after the end of each month	-	—	9,421	64	-
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)	(853,994)	(69)	Closes its accounts 20 days after the end of each month	-	—	157,784	71	-
Chieh Shun Transport Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(329,152)	(26)	Closes its accounts 40 days after the end of each month	-	—	58,027	26	-
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)	(103,962)	(60)	Closes its accounts 58 days after the end of each month	-	—	46,524	60	-
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	103,962	66	Closes its accounts 58 days after the end of each month	-	—	(46,524)	(70)	-
Philippine Seven Corp.	Uni-President (Philippines) Corp.	An investee company of Uni-President Southeast Asia Holdings Ltd. accounted for under the equity method	Purchases	103,089	1	Closes its accounts 30~35 days after the end of each month	-	—	(44,185)	(1)	-
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)	(121,169)	(16)	45-day bill maturity	-	—	54,242	28	-
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)	(128,895)	(84)	45-day bill maturity	-	—	39,305	85	-
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)	(126,628)	(50)	45-day bill maturity	-	—	36,501	54	-
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)	(131,713)	(37)	45-day bill maturity	-	—	48,108	41	-
Uni-President (Philippines) Corp.	Philippine Seven Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(103,089)	(18)	Closes its accounts 30~35 days after the end of each month	-	—	44,185	37	-
Uni-President (Thailand) Ltd.	Uni-President Marketing Co., Ltd.	An investee company of Uni-President (Thailand) Ltd. accounted for under the equity method	(Sales)	(387,346)	(37)	Closes its accounts 60 days after the end of each month	-	—	145,523	43	-
Uni-President (Vietnam) Co.,Ltd.	Uni-President Enterprises Corp.	The Company	(Sales)	(266,202)	(4)	30 days after delivery	-	—	10,276	1	-
Uni-President Marketing Co., Ltd.	Uni-President (Thailand) Ltd.	An investee company of Uni-President Southeast Asia Holdings Ltd. accounted for under the equity method	Purchases	387,346	97	Closes its accounts 60 days after the end of each month	-	—	(145,523)	(97)	-
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)	(160,737)	(7)	Closes its accounts 30 days after the end of each month	-	—	16,231	5	-
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)	(158,861)	(7)	Closes its accounts 30 days after the end of each month	-	—	45,304	14	-
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)	(122,774)	(6)	Closes its accounts 30 days after the end of each month	-	—	8,788	3	-
President (Shanghai) Private Label Marketing & Trading Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	442,442	80	45 days after invoice date	-	—	(48,460)	(14)	-
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	354,311	64	Closes its accounts 30 days after the end of each month	-	—	(46,786)	(14)	-
Uni-President Enterprises (China) Investment Corp.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,263,918	48	Closes its accounts 30 days after the end of each month	-	—	(253,610)	(40)	-

							Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		
Description of transaction											
Purchases/sales company	Name of the counterparty	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	Note
Uni-President Enterprises (China) Investment Corp.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	\$ 1,126,430	42	Closes its accounts 30 days after the end of each month	\$ -	—	(\$ 238,936)	(38)	-
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	162,888	6	Closes its accounts 30 days after the end of each month	-	—	(21,749)	(3)	-
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)	(409,473)	(61)	Closes its accounts 30 days after the end of each month	-	—	12,178	15	-
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)	(192,777)	(29)	Closes its accounts 30 days after the end of each month	-	—	70,081	84	-
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)	(178,472)	(6)	Closes its accounts 30 days after the end of each month	-	—	43,785	52	-
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	409,473	24	Closes its accounts 30 days after the end of each month	-	—	(12,178)	(4)	-
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	273,379	16	Closes its accounts 30 days after the end of each month	-	—	(25,583)	(8)	-
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	167,942	10	Closes its accounts 30 days after the end of each month	-	—	(52,939)	(16)	-
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)	(1,263,918)	(18)	Closes its accounts 30 days after the end of each month	-	—	253,610	53	-
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)	(273,379)	(4)	Closes its accounts 30 days after the end of each month	-	—	25,583	5	-
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)	(124,918)	(2)	Closes its accounts 30 days after the end of each month	-	—	36,143	8	-
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)	(120,480)	(2)	Closes its accounts 30 days after the end of each month	-	—	6,668	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	1,154,489	24	25 days after invoice date	-	—	(228,525)	(20)	-
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	746,258	15	Closes its accounts 30 days after the end of each month	-	—	(159,382)	(14)	-
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	685,573	14	25 days after invoice date	-	—	(143,948)	(13)	-
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	192,777	4	Closes its accounts 30 days after the end of each month	-	—	(70,081)	(6)	-
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	154,798	3	Closes its accounts 30 days after the end of each month	-	—	(58,754)	(5)	-
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)	(1,007,663)	(79)	Closes its accounts 30 days after the end of each month	-	—	319,462	91	-
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)	(162,888)	(13)	Closes its accounts 30 days after the end of each month	-	—	21,749	6	-
Taizhou President Enterprises Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	1,212,131	99	25 days after invoice date	-	—	(260,652)	(100)	-
Shijiazhuang President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	(Sales)	(314,687)	(37)	Closes its accounts 30 days after the end of each month	-	—	40,225	99	-
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	219,394	34	45 days after invoice date	-	—	(10,666)	(6)	-

			Description of transaction				Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)			
Purchases/sales company	Name of the counterparty	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	Note	
Kunshan President Enterprises Food Co., Ltd.	Jinan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	\$ 282,595	42	Closes its accounts 30 days after the end of each month	\$ -	—	(\$ 64,057)	(28)	-	
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	106,158	16	Closes its accounts 30 days after the end of each month	-	—	(33,363)	(15)	-	
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)	(255,651)	(6)	Closes its accounts 30 days after the end of each month	-	—	37,580	23	-	
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	493,459	21	Closes its accounts 30 days after the end of each month	-	—	(190,201)	(27)	-	
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)	(148,213)	(4)	Closes its accounts 30 days after the end of each month	-	—	18,617	11	-	
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)	(129,262)	(3)	Closes its accounts 30 days after the end of each month	-	—	25,947	16	-	
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	226,026	10	Closes its accounts 30 days after the end of each month	-	—	(29,933)	(4)	-	
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	112,787	5	Closes its accounts 30 days after the end of each month	-	—	(7,361)	(1)	-	
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)	(652,665)	(15)	Closes its accounts 30 days after the end of each month	-	—	148,898	63	-	
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	677,323	26	Closes its accounts 30 days after the end of each month	-	—	(124,282)	(16)	-	
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)	(176,773)	(4)	Closes its accounts 30 days after the end of each month	-	—	20,781	9	-	
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	246,309	9	Closes its accounts 30 days after the end of each month	-	—	(80,723)	(10)	-	
Hefei President Enterprises Co., Ltd.	Jiangsu President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	115,226	4	Closes its accounts 30 days after the end of each month	-	—	(27,567)	(4)	-	
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	103,125	4	Closes its accounts 30 days after the end of each month	-	—	(3,508)	-	-	
Hangzhou President Enterprises Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(2,256,534)	(91)	Closes its accounts 30 days after the end of each month	-	—	339,159	94	-	
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	198,252	12	Closes its accounts 30 days after the end of each month	-	—	(38,853)	(8)	-	
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)	(103,125)	(4)	Closes its accounts 30 days after the end of each month	-	—	3,508	1	-	
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	158,861	9	Closes its accounts 30 days after the end of each month	-	—	(45,304)	(9)	-	
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	152,820	9	Closes its accounts 30 days after the end of each month	-	—	(46,136)	(9)	-	
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)	(790,284)	(5)	Closes its accounts 30 days after the end of each month	-	—	104,226	7	-	
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	886,429	8	Closes its accounts 30 days after the end of each month	-	—	(283,103)	(10)	-	
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)	(713,140)	(4)	Closes its accounts 30 days after the end of each month	-	—	111,688	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)		
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	Note
Guangzhou President Enterprises Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	\$ 493,459	(3)	Closes its accounts 30 days after the end of each month	\$ -	—	\$ 190,201	13	-
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	255,651	2	Closes its accounts 30 days after the end of each month	-	—	(37,580)	(1)	-
Guangzhou President Enterprises Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(182,638)	(1)	Closes its accounts 30 days after the end of each month	-	—	77,114	5	-
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	776,176	7	Closes its accounts 30 days after the end of each month	-	—	(150,512)	(5)	-
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)	(154,798)	(1)	Closes its accounts 30 days after the end of each month	-	—	58,754	4	-
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)	(111,878)	(1)	Closes its accounts 30 days after the end of each month	-	—	13,817	1	-
Guangzhou President Enterprises Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	1,441,764	13	25 days after invoice date	-	—	(318,386)	(11)	-
Guangzhou President Enterprises Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	1,304,768	12	25 days after invoice date	-	—	(213,315)	(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	731,676	7	15-day bill maturity	-	—	(173,220)	(6)	-
Guangzhou President Enterprises Co., Ltd.	Zhanjiang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	670,595	6	Closes its accounts 30 days after the end of each month	-	—	(208,594)	(7)	-
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	635,954	6	Closes its accounts 30 days after the end of each month	-	—	(199,337)	(7)	-
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	327,072	3	Closes its accounts 30 days after the end of each month	-	—	(31,254)	(1)	-
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	160,737	2	Closes its accounts 30 days after the end of each month	-	—	(16,231)	(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	155,819	1	Closes its accounts 30 days after the end of each month	-	—	(9,968)	-	-
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	128,895	1	45-day bill maturity	-	—	(39,305)	(1)	-
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	120,646	1	45 days after invoice date	-	—	(13,434)	-	-
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	114,397	1	40% down payment, 60% 45 days after invoice date	-	—	(16,421)	(1)	-
Guangzhou President Enterprises Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	105,772	1	40% down payment, 60% 45 days after invoice date	-	—	(16,367)	(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)	(363,351)	(12)	Closes its accounts 30 days after the end of each month	-	—	56,294	45	-
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)	(314,688)	(11)	Closes its accounts 30 days after the end of each month	-	—	46,779	37	-
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	355,271	19	Closes its accounts 30 days after the end of each month	-	—	(41,459)	(7)	-
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	391,898	21	Closes its accounts 30 days after the end of each month	-	—	(106,594)	(18)	-

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
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	\$ 207,772	11	Closes its accounts 30 days after the end of each month	\$ -	—	(\$ 24,514)	(4)	-
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	182,607	10	Closes its accounts 30 days after the end of each month	-	—	(24,138)	(4)	-
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)	(886,429)	(29)	Closes its accounts 30 days after the end of each month	-	—	283,103	97	-
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	790,284	43	Closes its accounts 30 days after the end of each month	-	—	(104,226)	(23)	-
Nanning President Enterprises Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	224,450	12	Closes its accounts 30 days after the end of each month	-	—	(40,548)	(9)	-
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	169,887	9	Closes its accounts 30 days after the end of each month	-	—	(25,965)	(6)	-
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)	(670,595)	(93)	Closes its accounts 30 days after the end of each month	-	—	208,594	98	-
Zhanjiang President Enterprises Co., Ltd.	Zhanjiang Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	681,122	100	25 days after invoice date	-	—	(155,770)	(99)	-
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)	(163,922)	(8)	Closes its accounts 30 days after the end of each month	-	—	77,857	48	-
Shenyang President Enterprises Co., Ltd.	Harbin President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(141,693)	(7)	Closes its accounts 30 days after the end of each month	-	—	19,306	12	-
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	360,370	29	Closes its accounts 30 days after the end of each month	-	—	(72,544)	(29)	-
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	142,720	12	Closes its accounts 30 days after the end of each month	-	—	(15,040)	(6)	-
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)	(391,898)	(5)	Closes its accounts 30 days after the end of each month	-	—	106,594	59	-
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	363,351	7	Closes its accounts 30 days after the end of each month	-	—	(56,294)	(5)	-
Changsha President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(212,574)	(3)	Closes its accounts 30 days after the end of each month	-	—	29,326	16	-
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	852,559	16	Closes its accounts 30 days after the end of each month	-	—	(136,043)	(12)	-
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	713,140	14	Closes its accounts 30 days after the end of each month	-	—	(111,688)	(10)	-
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	505,729	10	Closes its accounts 30 days after the end of each month	-	—	(140,104)	(13)	-
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	178,472	3	Closes its accounts 30 days after the end of each month	-	—	(43,785)	(4)	-
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	176,773	3	Closes its accounts 30 days after the end of each month	-	—	(20,781)	(2)	-
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	169,706	3	Closes its accounts 30 days after the end of each month	-	—	(24,903)	(2)	-
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	155,162	3	Closes its accounts 30 days after the end of each month	-	—	(19,838)	(2)	-

			Description of transaction				Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)			
Purchases/sales company	Name of the counterparty	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	Note	
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	\$ 148,213	3	Closes its accounts 30 days after the end of each month	\$ -	—	(\$ 18,617)	(2)	-	
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	120,480	2	Closes its accounts 30 days after the end of each month	-	—	(6,668)	(1)	-	
Changsha 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	110,767	2	Closes its accounts 30 days after the end of each month	-	—	(16,886)	(2)	-	
Changsha 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	107,076	2	Closes its accounts 30 days after the end of each month	-	—	(15,533)	(1)	-	
Jinan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,701,026)	(62)	Closes its accounts 30 days after the end of each month	-	—	277,202	29	-	
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)	(282,595)	(10)	Closes its accounts 30 days after the end of each month	-	—	64,057	7	-	
Jinan President Enterprises Co., Ltd.	Shaanxi President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(159,935)	(6)	Closes its accounts 30 days after the end of each month	-	—	25,175	3	-	
Jinan 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)	(110,767)	(4)	Closes its accounts 30 days after the end of each month	-	—	16,886	2	-	
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	134,163	8	Closes its accounts 30 days after the end of each month	-	—	(7,185)	(1)	-	
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	130,258	7	Closes its accounts 30 days after the end of each month	-	—	(11,928)	(2)	-	
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)	(852,559)	(13)	Closes its accounts 30 days after the end of each month	-	—	136,043	32	-	
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	212,574	6	Closes its accounts 30 days after the end of each month	-	—	(29,326)	(3)	-	
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)	(355,271)	(6)	Closes its accounts 30 days after the end of each month	-	—	41,459	10	-	
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	314,688	8	Closes its accounts 30 days after the end of each month	-	—	(46,779)	(5)	-	
Wuhan President Enterprises Food Co., Ltd.	Yichang Ziquan Beverage Industries Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	473,515	13	15-day bill maturity	-	—	(107,015)	(11)	-	
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	343,274	9	Closes its accounts 30 days after the end of each month	-	—	(107,301)	(11)	-	
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	269,450	7	Closes its accounts 30 days after the end of each month	-	—	(38,934)	(4)	-	
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	122,774	3	Closes its accounts 30 days after the end of each month	-	—	(8,788)	(1)	-	
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)	(155,162)	(2)	Closes its accounts 30 days after the end of each month	-	—	19,838	12	-	
Zhengzhou President Enterprises Co., Ltd.	Henan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	2,689,793	44	Closes its accounts 30 days after the end of each month	-	—	(432,466)	(40)	-	
Zhengzhou President Enterprises Co., Ltd.	Jinan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,701,026	28	Closes its accounts 30 days after the end of each month	-	—	(277,202)	(26)	-	
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	332,952	5	Closes its accounts 30 days after the end of each month	-	—	(35,079)	(3)	-	

			Description of transaction				Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)			
Purchases/sales company	Name of the counterparty	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	Note	
Zhengzhou 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	\$ 314,687	5	Closes its accounts 30 days after the end of each month	\$ -	—	(\$ 40,225)	(4)	-	
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	247,253	4	Closes its accounts 30 days after the end of each month	-	—	(10,758)	(1)	-	
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	168,590	3	Closes its accounts 30 days after the end of each month	-	—	(14,707)	(1)	-	
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)	(746,258)	(67)	Closes its accounts 30 days after the end of each month	-	—	159,382	34	-	
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)	(167,942)	(15)	Closes its accounts 30 days after the end of each month	-	—	52,939	11	-	
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	149,939	21	Closes its accounts 30 days after the end of each month	-	—	(39,896)	(20)	-	
Chongqing President Enterprises Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	133,490	19	Closes its accounts 30 days after the end of each month	-	—	(28,493)	(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	(Sales)	(750,456)	(11)	Closes its accounts 30 days after the end of each month	-	—	156,317	18	-	
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)	(332,952)	(5)	Closes its accounts 30 days after the end of each month	-	—	35,079	4	-	
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)	(327,072)	(5)	Closes its accounts 30 days after the end of each month	-	—	31,254	4	-	
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)	(269,450)	(4)	Closes its accounts 30 days after the end of each month	-	—	38,934	4	-	
Beijing President Enterprises Drinks Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(246,309)	(4)	Closes its accounts 30 days after the end of each month	-	—	80,723	9	-	
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)	(224,450)	(3)	Closes its accounts 30 days after the end of each month	-	—	40,548	5	-	
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)	(182,607)	(3)	Closes its accounts 30 days after the end of each month	-	—	24,138	3	-	
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)	(169,706)	(2)	Closes its accounts 30 days after the end of each month	-	—	24,903	3	-	
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)	(152,820)	(2)	Closes its accounts 30 days after the end of each month	-	—	46,136	5	-	
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)	(141,818)	(2)	Closes its accounts 30 days after the end of each month	-	—	23,480	3	-	
Beijing President Enterprises Drinks Co., Ltd.	Akesu President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(135,081)	(2)	Closes its accounts 30 days after the end of each month	-	—	48,170	5	-	
Beijing President Enterprises Drinks Co., Ltd.	Chongqing President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(133,490)	(2)	Closes its accounts 30 days after the end of each month	-	—	28,493	3	-	
Beijing President Enterprises Drinks Co., Ltd.	Jinan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(130,258)	(2)	Closes its accounts 30 days after the end of each month	-	—	11,928	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)	(125,472)	(2)	Closes its accounts 30 days after the end of each month	-	—	15,902	2	-	
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)	(112,787)	(2)	Closes its accounts 30 days after the end of each month	-	—	7,361	1	-	

Purchases/sales company	Name of the counterparty	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	Note
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)	\$ 102,487	(2)	Closes its accounts 30 days after the end of each month	\$ -	—	\$ -	-	-
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	1,063,039	20	Closes its accounts 30 days after the end of each month	-	—	(177,347)	(16)	-
Beijing President Enterprises Drinks Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	1,318,244	25	45 days after invoice date	-	—	(165,873)	(15)	-
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	833,195	16	25 days after invoice date	-	—	(210,426)	(19)	-
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	545,797	10	45-day bill maturity	-	—	(226,515)	(21)	-
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	183,365	3	Closes its accounts 30 days after the end of each month	-	—	(42,941)	(4)	-
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)	(1,063,039)	(50)	Closes its accounts 30 days after the end of each month	-	—	177,347	70	-
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	102,487	7	Closes its accounts 30 days after the end of each month	-	—	-	-	-
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)	(154,073)	(7)	Closes its accounts 30 days after the end of each month	-	—	15,940	6	-
Uni-President Enterprises (TianJin) Co., Ltd.	President Enterprises (Inner Mongolia) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(142,594)	(7)	Closes its accounts 30 days after the end of each month	-	—	10,221	4	-
Uni-President Enterprises (TianJin) Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(107,076)	(5)	Closes its accounts 30 days after the end of each month	-	—	15,533	6	-
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	511,430	34	25 days after invoice date	-	—	(124,937)	(35)	-
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)	(795,285)	(100)	Closes its accounts 30 days after the end of each month	-	—	239,202	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	135,081	27	Closes its accounts 30 days after the end of each month	-	—	(48,170)	(24)	-
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	117,541	24	Closes its accounts 30 days after the end of each month	-	—	(51,098)	(26)	-
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	871,710	30	Closes its accounts 30 days after the end of each month	-	—	(245,936)	(28)	-
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	795,285	28	Closes its accounts 30 days after the end of each month	-	—	(239,202)	(28)	-
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	144,769	5	Closes its accounts 30 days after the end of each month	-	—	(18,342)	(2)	-
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	141,818	5	Closes its accounts 30 days after the end of each month	-	—	(23,480)	(3)	-
Shaanxi President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(871,710)	(37)	Closes its accounts 30 days after the end of each month	-	—	245,936	90	-
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	159,935	10	Closes its accounts 30 days after the end of each month	-	—	(25,175)	(6)	-
Shaanxi President Enterprises Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	125,472	8	Closes its accounts 30 days after the end of each month	-	—	(15,902)	(4)	-

			Description of transaction				Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)			
Purchases/sales company	Name of the counterparty	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	Note	
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	\$ 124,918	8	Closes its accounts 30 days after the end of each month	\$ -	—	(\$ 36,143)	(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)	(2,689,793)	(89)	Closes its accounts 30 days after the end of each month	-	—	432,466	39	-	
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	750,456	35	Closes its accounts 30 days after the end of each month	-	—	(156,317)	(27)	-	
Hainan President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(635,954)	(91)	Closes its accounts 30 days after the end of each month	-	—	199,337	99	-	
Hainan President Enterprises Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	114,066	23	Closes its accounts 30 days after the end of each month	-	—	(18,015)	(14)	-	
President Trading (Kunshan) Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	(Sales)	(1,126,430)	(7)	Closes its accounts 30 days after the end of each month	-	—	238,936	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)	(776,176)	(5)	Closes its accounts 30 days after the end of each month	-	—	150,512	8	-	
President Trading (Kunshan) Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	182,638	1	Closes its accounts 30 days after the end of each month	-	—	(77,114)	(3)	-	
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)	(677,323)	(4)	Closes its accounts 30 days after the end of each month	-	—	124,282	7	-	
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	652,665	5	Closes its accounts 30 days after the end of each month	-	—	(148,898)	(6)	-	
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)	(505,729)	(3)	Closes its accounts 30 days after the end of each month	-	—	140,104	8	-	
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)	(343,274)	(2)	Closes its accounts 30 days after the end of each month	-	—	107,301	6	-	
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)	(226,026)	(1)	Closes its accounts 30 days after the end of each month	-	—	29,933	2	-	
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	129,262	1	Closes its accounts 30 days after the end of each month	-	—	(25,947)	(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)	(207,772)	(1)	Closes its accounts 30 days after the end of each month	-	—	24,514	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)	(201,458)	(1)	Closes its accounts 30 days after the end of each month	-	—	21,646	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	134,988	1	Closes its accounts 30 days after the end of each month	-	—	(33,261)	(1)	-	
President Trading (Kunshan) Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(198,252)	(1)	Closes its accounts 30 days after the end of each month	-	—	38,853	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	2,256,534	17	Closes its accounts 30 days after the end of each month	-	—	(339,159)	(14)	-	
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)	(169,887)	(1)	Closes its accounts 30 days after the end of each month	-	—	25,965	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)	(168,590)	(1)	Closes its accounts 30 days after the end of each month	-	—	14,707	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)	(149,939)	(1)	Closes its accounts 30 days after the end of each month	-	—	39,896	2	-	

			Description of transaction				Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		
Purchases/sales company	Name of the counterparty	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	Note
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)	\$ 144,769)	(1)	Closes its accounts 30 days after the end of each month	\$ -	—	\$ 18,342	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)	(134,163)	(1)	Closes its accounts 30 days after the end of each month	-	—	7,185	-	-
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)	(117,541)	(1)	Closes its accounts 30 days after the end of each month	-	—	51,098	3	-
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)	(114,066)	(1)	Closes its accounts 30 days after the end of each month	-	—	18,015	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	2,251,192	17	Closes its accounts 30 days after the end of each month	-	—	(220,248)	(9)	-
President Trading (Kunshan) Co., Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	1,508,275	11	25 days after invoice date	-	—	(333,650)	(13)	-
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	1,055,054	8	25~45 days after invoice date	-	—	(301,874)	(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	1,007,663	7	Closes its accounts 30 days after the end of each month	-	—	(319,462)	(13)	-
President Trading (Kunshan) Co., Ltd.	Jiangsu President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	202,956	2	Closes its accounts 30 days after the end of each month	-	—	(37,082)	(1)	-
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	163,922	1	Closes its accounts 30 days after the end of each month	-	—	(77,857)	(3)	-
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	131,713	1	45-day bill maturity	-	—	(48,108)	(2)	-
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)	(360,370)	(81)	Closes its accounts 30 days after the end of each month	-	—	72,544	91	-
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	142,594	71	Closes its accounts 30 days after the end of each month	-	—	(10,221)	(40)	-
Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(2,251,192)	(78)	Closes its accounts 30 days after the end of each month	-	—	220,248	70	-
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)	(354,311)	(12)	Closes its accounts 30 days after the end of each month	-	—	46,786	15	-
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)	(155,819)	(5)	Closes its accounts 30 days after the end of each month	-	—	9,968	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	126,628	6	45-day bill maturity	-	—	(36,501)	(6)	-
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)	(247,253)	(53)	Closes its accounts 30 days after the end of each month	-	—	10,758	14	-
Jiangsu 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)	(202,956)	(18)	Closes its accounts 30 days after the end of each month	-	—	37,082	19	-
Jiangsu 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)	(115,226)	(10)	Closes its accounts 30 days after the end of each month	-	—	27,567	14	-
Shanxi President Enterprises Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(183,365)	(22)	Closes its accounts 30 days after the end of each month	-	—	42,941	53	-
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	154,073	29	Closes its accounts 30 days after the end of each month	-	—	(15,940)	(13)	-

Description of transaction							Description and reasons for difference in transaction terms compared to non-related party		Notes or accounts receivable/(payable)		
Purchases/sales company	Name of the counterparty	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	Note
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	\$ 121,169	57	45-day bill maturity	\$ -	—	(\$ 54,242)	(54)	-
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)	(142,720)	(41)	Closes its accounts 30 days after the end of each month	-	—	15,040	24	-
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	141,693	46	Closes its accounts 30 days after the end of each month	-	—	(19,306)	(34)	-
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)	(106,158)	(11)	Closes its accounts 30 days after the end of each month	-	—	33,363	32	-
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)	(134,988)	(7)	Closes its accounts 30 days after the end of each month	-	—	33,261	84	-
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	201,458	21	Closes its accounts 30 days after the end of each month	-	—	(21,646)	(4)	-
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	111,878	12	Closes its accounts 30 days after the end of each month	-	—	(13,817)	(3)	-
Shanghai E & P Trading Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,318,244)	(34)	45 days after invoice date	-	—	165,873	100	-
Shanghai E & P Trading 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)	(442,442)	(11)	45 days after invoice date	-	—	48,460	20	-
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)	(232,166)	(6)	5~45 days after invoice date	-	—	7,353	3	-
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)	(224,311)	(6)	5~15 days after invoice date	-	—	28,580	12	-
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)	(219,394)	(6)	45 days after invoice date	-	—	10,666	4	-
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)	(196,186)	(5)	15 days after invoice date	-	—	19,561	8	-
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)	(165,478)	(4)	5~45 days after invoice date	-	—	6,469	3	-
Shanghai E & P Trading Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	(Sales)	(156,820)	(4)	5~45 days after invoice date	-	—	9,599	4	-
Shanghai E & P Trading Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	(Sales)	(114,525)	(3)	15 days after invoice date	-	—	17,634	7	-
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)	(112,899)	(3)	5~45 days after invoice date	-	—	3,627	2	-
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)	(106,876)	(3)	Closes its accounts 30 days after the end of each month	-	—	13,581	6	-

(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 1:31.85, CNY:NTD 1:4.693, VND:NTD 1:0.001211, THB:NTD 1:0.9587, PHP:NTD 1:0.5191), amounts of transactions of purchases and sales are translated using the average exchange rates for the six-month period ended June 30, 2026 (USD:NTD 1:31.62, CNY:NTD 1:4.608, VND:NTD 1:0.001205, THB:NTD 1 : 0.985419, PHP:NTD 1:0.5270).

(Note 3) Presicarre Corp. was renamed Uni-Prosperity Lifestyle Corp.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
Receivables from related parties reaching \$100 million or 20% of the Company's paid-in capital or more
June 30, 2026

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	\$ 1,496,801	7.85	\$ -	-	\$ 1,107,861	\$ -
Uni-President Enterprises Corp.	Retail Support International Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Accounts receivable	682,030	9.70	-	-	656,916	-
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	555,992	12.84	-	-	515,818	-
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	483,167	9.72	-	-	474,745	-
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Other receivables	4,347,465	-	-	-	11,112	-
Uni-President Enterprises Corp.	Tong-Shun Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	239,333	5.06	-	-	103,816	-
Uni-President Enterprises Corp.	Tung-Yi Foods Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	216,104	6.69	-	-	119,211	-
Uni-President Enterprises Corp.	Tung Hsyng Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	211,511	5.26	-	-	108,045	-
Uni-President Enterprises Corp.	Guan Chan Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	183,383	5.54	-	-	111,466	-
Uni-President Enterprises Corp.	Tong Zhan Corporation Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	175,785	7.30	-	-	97,232	-
Uni-President Enterprises Corp.	Fu Yi Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	117,822	7.90	-	-	63,837	-
Uni-President Enterprises Corp.	JinHui Food Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	101,406	6.18	-	-	54,408	-
Uni-President Enterprises Corp.	President Securities Corp.	An investee company accounted for under the equity method	Other receivables	969,068	-	-	-	969,068	-
Uni-President Enterprises Corp.	Ton Yi Industrial Corp.	An investee company accounted for under the equity method	Other receivables	853,988	-	-	-	848,842	-
Uni-President Enterprises Corp.	Nanlien International Corp.	An investee company accounted for under the equity method	Other receivables	687,517	-	-	-	668,398	-
Uni-President Enterprises Corp.	Presco Netmarketing Inc.	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	528,465	-	-	-	523,028	-
Uni-President Enterprises Corp.	President International Development Corp.	An investee company accounted for under the equity method	Other receivables	463,359	-	-	-	459,039	-
Uni-President Enterprises Corp.	TTET Union Corp.	An investee company accounted for under the equity method	Other receivables	449,731	-	-	-	443,478	-
Uni-President Enterprises Corp.	President Fair Development Corp.	An investee company accounted for under the equity method	Other receivables	286,141	-	-	-	76	-

Company Name	Name of the counterparty	Relationship	Receivables from related party		Turnover rate	Overdue receivables			Subsequent collections	Allowance for doubtful accounts
			General ledger account	Amount		Amount	Action taken for overdue accounts			
Uni-President Enterprises Corp.	Uni-Wonder Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	\$ 273,071	-	\$ -	-		\$ 273,071	\$ -
Uni-President Enterprises Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	199,911	-	-	-		199,911	-
Uni-President Enterprises Corp.	President Packaging Industrial Corp.	An investee company accounted for under the equity method	Other receivables	186,942	-	-	-		265	-
Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.	An investee company accounted for under the equity method	Other receivables	137,164	-	-	-		810	-
Uni-President Enterprises Corp.	President Nisshin Corp.	An investee company accounted for under the equity method	Other receivables	113,371	-	-	-		5,144	-
Uni-President Enterprises Corp.	Tait Marketing & Distribution Co., Ltd.	An investee company accounted for under the equity method	Other receivables	102,255	-	-	-		100,392	-
Cayman President Holdings Ltd.	Yahoo! Taiwan Holdings Ltd.	An investee company of Cayman President Holdings Ltd. accounted for under the equity method	Other receivables	2,866,500	-	-	-		-	-
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	987,350	-	-	-		-	-
Cayman President Holdings Ltd.	Kai Yu (BVI) Investment Co., Ltd.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Other receivables	147,147	-	-	-		-	-
Kai Yu Investment Co., Ltd.	Uni-President Express Corp.	An investee company accounted for under the equity method	Other receivables	821,053	-	-	-		-	-
Kai Yu Investment Co., Ltd.	Tone Sang Construction Corp.	An investee company accounted for under the equity method	Other receivables	200,322	-	-	-		-	-
Kai Yu Investment Co., Ltd.	TTET Union Corp.	An investee company accounted for under the equity method	Other receivables	111,065	-	-	-		-	-
Kai Yu Investment Co., Ltd.	Tung Ho Development Corp.	An investee company accounted for under the equity method	Other receivables	100,346	-	-	-		-	-
Nanlien International Corp.	Link Pro Corporation	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	425,532	6.04	-	-		-	-
Tait Marketing & Distribution Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	149,159	3.73	-	-		-	-
Tait Marketing & Distribution Co., Ltd.	Tone Sang Construction Corp.	An investee company accounted for under the equity method	Other receivables	300,000	-	-	-		-	-
President Packaging Industrial Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	109,862	6.27	-	-		-	-
President Kikkoman Inc.	Uni-President Enterprises Corp.	The Company	Accounts receivable	105,250	15.32	-	-		-	-
President Chain Store Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	714,589	-	-	-		697,923	-
President Chain Store Corp.	Uni-Wonder Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	448,318	-	-	-		409,428	-

Company Name	Name of the counterparty	Relationship	Receivables from related party		Turnover rate	Overdue receivables			Subsequent collections	Allowance for doubtful accounts
			General ledger account	Amount		Amount	Action taken for overdue accounts			
President Chain Store Corp.	Uni-President Enterprises Corp.	The Company	Other receivables	\$ 265,740	-	\$ -	-	\$ 36,668	\$ -	
President Chain Store Corp.	Uni-President Department Stores Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	178,825	-	-	-	171,500	-	
President Chain Store Corp.	Icash Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	178,160	-	-	-	35,882	-	
President Chain Store Corp.	Qware Systems & Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	169,775	-	-	-	144,069	-	
President Chain Store Corp.	President Fair Development Corp.	An investee company accounted for under the equity method	Other receivables	148,946	-	-	-	134,198	-	
President Chain Store Corp.	Mech-President Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	148,835	-	-	-	134,331	-	
President Chain Store Corp.	President Pharmaceutical Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	140,728	-	-	-	139,421	-	
President Chain Store Corp.	President Information Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	127,354	-	-	-	109,574	-	
President Chain Store Corp.	Duskin Serve Taiwan Co., Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	125,592	-	-	-	124,816	-	
Tung Ang Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	242,769	12.28	-	-	-	-	
Tung Ang Enterprises Corp.	Tung Hsyng Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	233,077	5.66	-	-	-	-	
Toung Kuan Enterprises Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	114,164	3.86	-	-	-	-	
Tung Hsyng Co., Ltd.	Uni-Prosperity Lifestyle Corp.	An investee company accounted for under the equity method	Accounts receivable	244,011	3.34	-	-	-	-	
Tung-Ju Enterprise Corp.	Uni-Prosperity Lifestyle Corp.	An investee company accounted for under the equity method	Accounts receivable	119,292	4.43	-	-	-	-	
Link Pro Corporation	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	104,043	13.28	-	-	-	-	
Kai Ya Food Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	377,497	5.56	-	-	-	-	
President International Development Corp.	President Property Corp.	An investee company of President International Development Corp. accounted for under the equity method	Other receivables	110,443	-	-	-	-	-	
Tung Lo Development Co., Ltd.	Uni-President Express Corp.	An investee company accounted for under the equity method	Other receivables	100,157	-	-	-	-	-	
President Fair Development Corp.	President Being Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	301,303	-	-	-	-	-	
President Fair Development Corp.	Tone Sang Construction Corp.	An investee company accounted for under the equity method	Other receivables	301,289	-	-	-	-	-	

Company Name	Name of the counterparty	Relationship	Receivables from related party		Turnover rate	Overdue receivables			Subsequent collections	Allowance for doubtful accounts
			General ledger account	Amount		Amount	Action taken for overdue accounts			
President Fair Development Corp.	Uni-President Express Corp.	An investee company accounted for under the equity method	Other receivables	\$ 301,274	-	\$ -	-		\$ -	\$ -
President Fair Development Corp.	President Century Corp.	An investee company of President Fair Development Corp. accounted for under the equity method	Other receivables	179,822	-	-	-		-	-
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	174,743	-	-	-		-	-
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	614,069	-	-	-		-	-
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	165,179	-	-	-	153		-
Sichuan Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	223,657	9.58	-	-	135,300		-
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	401,702	-	-	-	65		-
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	192,561	-	-	-	192,561		-
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	142,754	-	-	-	-		-
Zhanjiang Ton Yi Industrial Co., Ltd.	Zhanjiang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	154,503	11.29	-	-	81,279		-
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	187,837	-	-	-	-		-
Zhanjiang Ton Yi Industrial Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	142,097	-	-	-	-		-
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	198,828	12.28	-	-	127,057		-
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	306,245	10.89	-	-	177,037		-
Zhangzhou 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	189,074	-	-	-	-		-

Company Name	Name of the counterparty	Relationship	Receivables from related party		Turnover rate	Overdue receivables			Subsequent collections	Allowance for doubtful accounts
			General ledger account	Amount		Amount	Action taken for overdue accounts			
Taizhou Ton Yi Industrial Co., Ltd.	Taizhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	\$ 277,696	9.59	\$ -	-		\$ 129,318	\$ -
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	288,134	-	-	-		144,577	-
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	166,619	-	-	-		-	-
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	143,948	9.08	-	-		93,159	-
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	338,006	10.00	-	-		194,128	-
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	567,587	-	-	-		-	-
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	205,332	9.01	-	-		151,061	-
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	119,083	-	-	-		104	-
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	427,377	-	-	-		-	-
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	315,515	9.19	-	-		196,892	-
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	288,426	-	-	-		144,577	-
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	188,393	-	-	-		-	-
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	165,111	-	-	-		-	-
Tian Jin Ton Yi Industrial Co., Ltd.	Uni-President Enterprises (TianJin) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	124,937	9.71	-	-		81,715	-
Uni-President Cold-Chain Corp.	Uni-President Enterprises Corp.	The Company	Accounts receivable	147,179	9.31	-	-		-	-

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 Superior Commissary Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	\$ 562,315	11.22	\$ -	-	\$ -	\$ -
21 Century Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	314,916	5.62	-	-	-	-
President Pharmaceutical Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	173,448	4.95	-	-	-	-
President Information Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	273,285	6.54	-	-	-	-
Qware Systems & Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	136,166	5.78	-	-	-	-
President Transnet Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	116,607	5.82	-	-	-	-
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	167,350	10.48	-	-	-	-
President Logistics International Co., Ltd.	Wisdom Distribution Service Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Accounts receivable	129,881	9.72	-	-	-	-
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	119,453	10.58	-	-	-	-
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	157,784	10.95	-	-	-	-
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	145,523	5.05	-	-	-	-
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	288,439	-	-	-	-	-
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	538,532	-	-	-	-	-
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	141,101	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Uni-President China Holdings Ltd.	An investee company of Cayman President Holdings Ltd. accounted for under the equity method	Other receivables	2,608,461	-	-	-	-	-
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	844,685	-	-	-	-	-
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	806,954	-	-	-	-	-
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	776,133	-	-	-	-	-

Company Name	Name of the counterparty	Relationship	Receivables from related party		Turnover rate	Overdue receivables		Subsequent collections	Allowance for doubtful accounts
			General ledger account	Amount		Amount	Action taken for overdue accounts		
Uni-President Enterprises (China) Investment Corp.	Baiyin President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	\$ 605,743	-	\$ -	-	\$ -	-
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	524,396	-	-	-	-	-
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	404,863	-	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (TianJin) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	389,609	-	-	-	-	-
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	324,936	-	-	-	-	-
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	187,500	-	-	-	-	-
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	148,797	-	-	-	-	-
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	588,231	-	-	-	-	-
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	319,992	-	-	-	-	-
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	253,610	9.94	-	-	-	-
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	872,825	-	-	-	-	-
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	319,462	8.71	-	-	-	-
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	753,673	-	-	-	-	-
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	220,248	16.75	-	-	-	-

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 (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	\$ 443,737	-	\$ -	-	\$ -	-
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	570,963	-	-	-	-	-
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	339,159	14.44	-	-	-	-
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	981,476	-	-	-	-	-
Guangzhou President Enterprises Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	190,201	7.99	-	-	-	-
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	Accounts receivable	111,688	16.71	-	-	-	-
Guangzhou President Enterprises Co., Ltd.	Nanning President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	104,226	27.15	-	-	-	-
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	1,777,278	-	-	-	-	-
Nanchang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	1,383,570	-	-	-	-	-
Zhanjiang President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	208,594	8.94	-	-	-	-
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	520,402	-	-	-	-	-
Changsha President Enterprises Co., Ltd.	Nanchang President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	106,594	11.22	-	-	-	-
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	1,110,966	-	-	-	-	-
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	277,202	15.61	-	-	-	-

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		
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	\$ 197,815	-	\$ -	-	\$ -	-
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	136,043	12.71	-	-	-	-
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	449,061	-	-	-	-	-
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	148,898	8.79	-	-	-	-
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	1,807,518	-	-	-	-	-
Chongqing President Enterprises Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	159,382	12.84	-	-	-	-
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	447,346	-	-	-	-	-
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	1,824,298	-	-	-	-	-
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	774,203	-	-	-	-	-
Akesu President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	239,202	11.84	-	-	-	-
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	369,255	-	-	-	-	-
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	245,936	9.17	-	-	-	-
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	623,560	-	-	-	-	-
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	432,466	15.84	-	-	-	-

Company Name	Name of the counterparty	Relationship	Receivables from related party		Turnover rate	Overdue receivables		Subsequent collections	Allowance for doubtful accounts
			General ledger account	Amount		Amount	Action taken for overdue accounts		
President 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	\$ 238,936	10.29	\$ -	-	\$ -	\$ -
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	150,512	9.61	-	-	-	-
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	Accounts receivable	140,104	9.81	-	-	-	-
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	124,282	9.38	-	-	-	-
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	Accounts receivable	107,301	10.07	-	-	-	-
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	440,025	-	-	-	-	-
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	289,252	-	-	-	-	-
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	177,347	13.03	-	-	-	-
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	288,750	-	-	-	-	-
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	396,996	-	-	-	-	-
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	283,103	7.60	-	-	-	-
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	1,651,813	-	-	-	-	-
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	603,072	-	-	-	-	-
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	199,337	8.29	-	-	-	-

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.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	\$ 291,719	-	\$ -	-	\$ -	-
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	156,317	11.32	-	-	-	-
Beijing President Enterprises Drinks Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	499,910	-	-	-	-	-
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	1,454,573	-	-	-	-	-
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	629,516	-	-	-	-	-
Shijiazhuang 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	216,871	-	-	-	-	-
Shanghai E & P 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	437,117	-	-	-	-	-
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	165,873	15.89	-	-	-	-

(Note 1) Foreign currencies are translated into New Taiwan Dollars using the exchange rates as of report date.(USD:NTD 1:31.85, CNY:NTD 1:4.693, THB:NTD 1:0.9587, PHP:NTD 1:0.5191 and KRW:NTD 1:0.02056).

(Note 2) Presicarre Corp. was formally renamed Uni-Prosperity Lifestyle Corp.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Significant inter-company transactions during the reporting periods

For the six-month period ended June 30, 2026

Table 6

Expressed in thousands of NTD

				Intercompany transactions			The percentage of consolidated total revenue or total assets (Note 4)
Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	General ledger account	Amount	Terms	
0	Uni-President Enterprises Corp.	Uni-President Cold-Chain Corp.	1	Sales	\$ 5,772,224	Closes its accounts 45 days after the end of each month	3%
0	Uni-President Enterprises Corp.	Uni-President Cold-Chain Corp.	1	Accounts receivable	1,496,801	-	-
0	Uni-President Enterprises Corp.	Uni-President Cold-Chain Corp.	1	Shipping expenses	352,816	Closes its accounts 20 days after the end of each month	-
0	Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	1	Sales	3,409,178	Closes its accounts 38 days after the end of each week	2%
0	Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	1	Accounts receivable	555,992	-	-
0	Uni-President Enterprises Corp.	Retail Support International Corp.	1	Sales	3,244,793	Closes its accounts 30 days after the end of each month	2%
0	Uni-President Enterprises Corp.	Retail Support International Corp.	1	Accounts receivable	682,030	-	-
0	Uni-President Enterprises Corp.	President Chain Store Corp.	1	Sales	2,381,767	Closes its accounts 30~40 days after the end of each month	1%
0	Uni-President Enterprises Corp.	President Chain Store Corp.	1	Accounts receivable	483,167	-	-
0	Uni-President Enterprises Corp.	President Chain Store Corp.	1	Other receivables	4,347,465	-	1%
0	Uni-President Enterprises Corp.	Tung-Yi Foods Enterprises Corp.	1	Sales	670,272	Closes its accounts 50 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tong-Shun Enterprises Corp.	1	Sales	572,406	Closes its accounts 62 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tung Hsyng Co., Ltd.	1	Sales	512,037	Closes its accounts 60 days after the end of each week	-
0	Uni-President Enterprises Corp.	Guan-Chan Enterprises Co., Ltd.	1	Sales	492,815	Closes its accounts 62 days after the end of each week	-
0	Uni-President Enterprises Corp.	Fu Yi Enterprises Corp.	1	Sales	362,295	Closes its accounts 54 days after the end of each week	-
0	Uni-President Enterprises Corp.	Uni-President Vender Corp.	1	Sales	341,505	Closes its accounts 50 days after the end of each week	-
0	Uni-President Enterprises Corp.	Uni-Wonder Corporation	1	Sales	341,295	Closes its accounts 25 days after the end of each month	-
0	Uni-President Enterprises Corp.	President Kikkoman Inc.	1	Purchase	623,887	Closes its accounts 25~30 days after the end of each month	-
0	Uni-President Enterprises Corp.	President Nisshin Corp.	1	Purchase	333,097	Closes its accounts 30 days after the end of each month	-
0	Uni-President Enterprises Corp.	Ton Yi Industrial Corp.	1	Other receivables	853,988	-	-
0	Uni-President Enterprises Corp.	Nanlien International Corp.	1	Other receivables	687,517	-	-
0	Uni-President Enterprises Corp.	Presco Netmarketing Inc.	1	Other receivables	528,465	-	-
0	Uni-President Enterprises Corp.	President International Development Corp.	1	Other receivables	463,359	-	-
1	Cayman President Holdings Ltd.	Yahoo! Taiwan Holdings Ltd.	3	Other receivables	2,866,500	-	-
1	Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	3	Other receivables	987,350	-	-
2	Kai Yu Investment Co., Ltd.	Uni-President Express Corp.	3	Other receivables	821,053	-	-
3	Nanlien International Corp.	Link Pro Corporation	3	Sales	1,038,986	Closes its accounts 45 days after the end of each month	1%
3	Nanlien International Corp.	Link Pro Corporation	3	Accounts receivable	425,532	-	-
4	Presco Netmarketing Inc.	President Chain Store Corp.	3	Service revenue	452,254	Closes its accounts 60 days after the end of each month	-
5	Tait Marketing & Distribution Co., Ltd.	President Chain Store Corp.	3	Sales	452,852	Closes its accounts 20~70 days after the end of each month	-
5	Tait Marketing & Distribution Co., Ltd.	Tone Sang Construction Corp.	3	Other receivables	300,000	-	-
6	President Packaging Industrial Corp.	President Chain Store Corp.	3	Sales	341,605	Closes its accounts 15~60 days after the end of each month	-

				Intercompany transactions			The percentage of consolidated total revenue or total assets (Note 4)
Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	General ledger account	Amount	Terms	
7	President Chain Store Corp.	President Transnet Corp.	3	Other receivables	\$ 714,589	-	-
7	President Chain Store Corp.	Uni-Wonder Corporation	3	Other receivables	448,318	-	-
8	Tung Ang Enterprises Corp.	President Chain Store Corp.	3	Sales	1,492,751	Closes its accounts 30 days after the end of each month	1%
8	Tung Ang Enterprises Corp.	Tung Hsyng Co., Ltd.	3	Sales	552,601	Closes its accounts 60 days after the end of each week	-
9	Tung Hsyng Co., Ltd.	Uni-Prosperty Lifestyle Corp.	3	Sales	363,671	Closes its accounts 50~85 days after the end of each month	-
10	President Fair Development Corp.	President Being Corp.	3	Other receivables	301,303	-	-
10	President Fair Development Corp.	Tone Sang Construction Corp.	3	Other receivables	301,289	-	-
10	President Fair Development Corp.	Uni-President Express Corp.	3	Other receivables	301,274	-	-
11	Link Pro Corporation	President Chain Store Corp.	3	Sales	567,929	Closes its accounts 10~54 days after the end of each month	-
12	Kai Ya Food Co., Ltd.	President Chain Store Corp.	3	Sales	944,950	Closes its accounts 40 days after the end of each month	1%
12	Kai Ya Food Co., Ltd.	President Chain Store Corp.	3	Accounts receivable	377,497	-	-
13	Chengdu Ton Yi Industrial Packing Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	427,377	-	-
14	Wuxi Ton Yi Industrial Packing Co., Ltd.	President Trading (Kunshan) Co., Ltd.	3	Sales	1,055,145	25~45 days after invoice date	1%
14	Wuxi Ton Yi Industrial Packing Co., Ltd.	President Trading (Kunshan) Co., Ltd.	3	Accounts receivable	315,515	-	-
15	Fujian Ton Yi Tinplate Co., Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	3	Sales	597,134	67 days after invoice date	-
16	Ton Yi (China) Investment Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Other receivables	614,069	-	-
17	Sichuan Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	1,149,709	25 days after invoice date	1%
17	Sichuan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	401,702	-	-
18	Zhanjiang Ton Yi Industrial Co., Ltd.	Zhanjiang President Enterprises Co., Ltd.	3	Sales	680,349	25 days after invoice date	-
19	Zhangzhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	1,439,012	25 days after invoice date	1%
19	Zhangzhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Accounts receivable	306,245	-	-
20	Huizhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	1,293,282	25 days after invoice date	1%
21	Taizhou Ton Yi Industrial Co., Ltd.	Taizhou President Enterprises Co., Ltd.	3	Sales	1,212,131	25 days after invoice date	1%
22	Chengdu Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	685,569	25 days after invoice date	-
23	Kunshan Ton Yi Industrial Co., Ltd.	President Trading (Kunshan) Co., Ltd.	3	Sales	1,496,376	25 days after invoice date	1%
23	Kunshan Ton Yi Industrial Co., Ltd.	President Trading (Kunshan) Co., Ltd.	3	Accounts receivable	338,006	-	-
23	Kunshan Ton Yi Industrial Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Other receivables	567,587	-	-
24	Beijing Ton Yi Industrial Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	828,210	25 days after invoice date	-
25	Tian Jin Ton Yi Industrial Co., Ltd.	Uni-President Enterprises (TianJin) Co., Ltd	3	Sales	511,430	25 days after invoice date	-
26	Uni-President Cold-Chain Corp.	President Chain Store Corp.	3	Distribution revenue	435,251	Closes its accounts 30 days after the end of each month	-
27	21 Century Co., Ltd.	President Chain Store Corp.	3	Sales	846,649	Closes its accounts 30~60 days after the end of each month	-
27	21 Century Co., Ltd.	President Chain Store Corp.	3	Accounts receivable	314,916	-	-
28	President Transnet Corp.	President Chain Store Corp.	3	Sales	326,434	Closes its accounts 60 days after the end of each month	-
29	Uni-President Superior Commissary Corp.	President Chain Store Corp.	3	Sales	3,151,083	Closes its accounts 30~45 days after the end of each month	2%
29	Uni-President Superior Commissary Corp.	President Chain Store Corp.	3	Accounts receivable	562,315	-	-
30	Qware Systems & Services Corp.	President Chain Store Corp.	3	Service revenue	400,014	Closes its accounts 40 days after the end of each month	-
31	President Information Corp.	President Chain Store Corp.	3	Service revenue	922,022	Closes its accounts 30 days after the end of each month	1%

				Intercompany transactions			The percentage of consolidated total revenue or total assets (Note 4)
Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	General ledger account	Amount	Terms	
32	President Pharmaceutical Corp.	President Chain Store Corp.	3	Sales	\$ 422,312	Closes its accounts 60~70 days after the end of each month	-
32	President Pharmaceutical Corp.	President Drugstore Business Corp.	3	Sales	325,202	Closes its accounts 30~110 days after the end of each month	-
33	President Logistics International Co., Ltd.	Uni-President Cold-Chain Corp.	3	Distribution revenue	829,138	Closes its accounts 20 days after the end of each month	-
33	President Logistics International Co., Ltd.	Wisdom Distribution Services Corp.	3	Distribution revenue	711,631	Closes its accounts 20 days after the end of each month	-
33	President Logistics International Co., Ltd.	Retail Support International Corp.	3	Distribution revenue	613,094	Closes its accounts 20 days after the end of each month	-
34	Chieh Shun Transport Corp.	President Logistics International Co., Ltd.	3	Distribution revenue	853,994	Closes its accounts 20 days after the end of each month	-
34	Chieh Shun Transport Corp.	President Transnet Corp.	3	Distribution revenue	329,152	Closes its accounts 40 days after the end of each month	-
35	Uni-President (Thailand) Ltd.	Uni-President Marketing Co., Ltd.	3	Sales	387,346	Closes its accounts 60 days after the end of each month	-
36	Zhongshan President Enterprises Co., Ltd.	Zhangzhou President Biotech Co., Ltd.	3	Other receivables	538,532	-	-
37	Uni-President Enterprises (China) Investment Corp.	Uni-President China Holdings Ltd.	3	Other receivables	2,608,461	-	-
37	Uni-President Enterprises (China) Investment Corp.	Harbin President Enterprises Co., Ltd.	3	Other receivables	844,685	-	-
37	Uni-President Enterprises (China) Investment Corp.	Shanxi President Enterprises Co., Ltd.	3	Other receivables	806,954	-	-
37	Uni-President Enterprises (China) Investment Corp.	Uni-President Shanghai Management Consulting Co., Ltd.	3	Other receivables	776,133	-	-
37	Uni-President Enterprises (China) Investment Corp.	Baiyin President Enterprises Co., Ltd.	3	Other receivables	605,743	-	-
37	Uni-President Enterprises (China) Investment Corp.	President Enterprises (Inner Mongolia) Co., Ltd.	3	Other receivables	524,396	-	-
37	Uni-President Enterprises (China) Investment Corp.	Jiangsu President Enterprises Co., Ltd.	3	Other receivables	404,863	-	-
37	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (TianJin) Co., Ltd.	3	Other receivables	389,609	-	-
37	Uni-President Enterprises (China) Investment Corp.	President Trading (Kunshan) Co., Ltd.	3	Other receivables	324,936	-	-
38	President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	437,117	-	-
39	Guiyang President Enterprises Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	3	Sales	409,473	Closes its accounts 30 days after the end of each month	-
39	Guiyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	588,231	-	-
40	Uni-President Enterprises (Shanghai) Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	319,992	-	-
41	Kunming President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	396,996	-	-
42	Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales	1,263,918	Closes its accounts 30 days after the end of each month	1%
42	Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	872,825	-	-
43	Taizhou President Enterprises Co., Ltd.	President Trading (Kunshan) Co., Ltd.	3	Sales	1,007,663	Closes its accounts 30 days after the end of each month	1%
43	Taizhou President Enterprises Co., Ltd.	President Trading (Kunshan) Co., Ltd.	3	Accounts receivable	319,462	-	-
43	Taizhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	753,673	-	-
44	Shijiazhuang President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	314,687	Closes its accounts 30 days after the end of each month	-
45	Kunshan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	603,072	-	-
46	Fuzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	570,963	-	-
47	Hefei President Enterprises Co., Ltd.	President Trading (Kunshan) Co., Ltd.	3	Sales	652,665	Closes its accounts 30 days after the end of each month	-

				Intercompany transactions			The percentage of consolidated total revenue or total assets (Note 4)
Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	General ledger account	Amount	Terms	
47	Hefei President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	\$ 1,807,518	-	-
48	Hangzhou President Enterprises Co., Ltd.	President Trading (Kunshan) Co., Ltd.	3	Sales	2,256,534	Closes its accounts 30 days after the end of each month	1%
48	Hangzhou President Enterprises Co., Ltd.	President Trading (Kunshan) Co., Ltd.	3	Accounts receivable	339,159	-	-
48	Hangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	981,476	-	-
49	Guangzhou President Enterprises Co., Ltd.	Nanning President Enterprises Co., Ltd.	3	Sales	790,284	Closes its accounts 30 days after the end of each month	-
49	Guangzhou President Enterprises Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Sales	713,140	Closes its accounts 30 days after the end of each month	-
49	Guangzhou President Enterprises Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	3	Sales	493,459	Closes its accounts 30 days after the end of each month	-
49	Guangzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,777,278	-	-
50	Nanchang President Enterprises Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Sales	363,351	Closes its accounts 30 days after the end of each month	-
50	Nanchang President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	Sales	314,688	Closes its accounts 30 days after the end of each month	-
50	Nanchang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,383,570	-	-
51	Nanning President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	886,429	Closes its accounts 30 days after the end of each month	1%
51	Nanning President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,651,813	-	-
52	Zhanjiang President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	670,595	Closes its accounts 30 days after the end of each month	-
52	Zhanjiang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	520,402	-	-
53	Shenyang President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	774,203	-	-
54	Changsha President Enterprises Co., Ltd.	Nanchang President Enterprises Co., Ltd.	3	Sales	391,898	Closes its accounts 30 days after the end of each month	-
54	Changsha President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,110,966	-	-
55	Jinan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	1,701,026	Closes its accounts 30 days after the end of each month	1%
56	Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Sales	852,559	Closes its accounts 30 days after the end of each month	-
56	Wuhan President Enterprises Food Co., Ltd.	Nanchang President Enterprises Co., Ltd.	3	Sales	355,271	Closes its accounts 30 days after the end of each month	-
56	Wuhan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	449,061	-	-
57	Zhengzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,824,298	-	-
58	Chongqing President Enterprises Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	746,258	Closes its accounts 30 days after the end of each month	-
58	Chongqing President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	447,346	-	-
59	Beijing President Enterprises Drinks Co., Ltd.	Henan President Enterprises Co., Ltd.	3	Sales	750,456	Closes its accounts 30 days after the end of each month	-
59	Beijing President Enterprises Drinks Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	332,952	Closes its accounts 30 days after the end of each month	-
59	Beijing President Enterprises Drinks Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	327,072	Closes its accounts 30 days after the end of each month	-
59	Beijing President Enterprises Drinks Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	499,910	-	-
60	Uni-President Enterprises (TianJin) Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	1,063,039	Closes its accounts 30 days after the end of each month	1%
61	Akesu President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	3	Sales	795,285	Closes its accounts 30 days after the end of each month	-
61	Akesu President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	369,255	-	-
62	Xinjiang President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	1,454,573	-	-
63	Shaanxi President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	3	Sales	871,710	Closes its accounts 30 days after the end of each month	-
63	Shaanxi President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	623,560	-	-
64	Henan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	2,689,793	Closes its accounts 30 days after the end of each month	2%
64	Henan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Accounts receivable	432,466	-	-

				Intercompany transactions			The percentage of consolidated total revenue or total assets (Note 4)
Number (Note 2)	Company name	Name of counterparty	Relationship (Note 3)	General ledger account	Amount	Terms	
65	Hainan President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	\$ 635,954	Closes its accounts 30 days after the end of each month	-
66	President Trading (Kunshan) Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales	1,126,430	Closes its accounts 30 days after the end of each month	1%
66	President Trading (Kunshan) Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	776,176	Closes its accounts 30 days after the end of each month	-
66	President Trading (Kunshan) Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Sales	677,323	Closes its accounts 30 days after the end of each month	-
66	President Trading (Kunshan) Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Sales	505,729	Closes its accounts 30 days after the end of each month	-
66	President Trading (Kunshan) Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	Sales	343,274	Closes its accounts 30 days after the end of each month	-
67	Changchun President Enterprises Co., Ltd.	Shenyang President Enterprises Co., Ltd.	3	Sales	360,370	Closes its accounts 30 days after the end of each month	-
68	President (Shanghai) Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	440,025	-	-
69	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	President Trading (Kunshan) Co., Ltd.	3	Sales	2,251,192	Closes its accounts 30 days after the end of each month	1%
69	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	President (Shanghai) Private Label Marketing and Trading Co., Ltd.	3	Sales	354,311	Closes its accounts 30 days after the end of each month	-
69	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	443,737	-	-
70	Xuzhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Other receivables	629,516	-	-
71	Shanghai E & P Trading Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	1,318,244	45 days after invoice date	1%
71	Shanghai E & P Trading Co., Ltd.	President (Shanghai) Private Label Marketing and Trading Co., Ltd.	3	Sales	442,442	45 days after invoice date	-

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

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

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

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

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

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

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

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
Names, locations and other information of investee companies (excluding investees in Mainland China)
For the six-month period ended June 30, 2026

Table 7

Expressed in thousands of NTD

				Original investment amount		Holding status as of June 30, 2026					
Investor	Investee	Location	Main Businesses	Balance as at	Balance as at	Shares	Percentage of	Book value	Net income	Investment	Note
				June 30, 2026	December 31, 2025		ownership		(loss) of the	income (loss) recognized by the Company	
Uni-President Enterprises Corp.	Cayman President Holdings Ltd.	Cayman Islands	Professional investments	\$ 1,692,813	\$ 1,692,813	56,136,000	100.00	\$ 82,489,423	\$ 4,722,157	\$ 4,773,069	Subsidiary
Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.	Taiwan	Professional investments	1,517,054	1,517,054	1,408,839,788	100.00	13,992,804	350,732	349,518	Subsidiary
Uni-President Enterprises Corp.	Uni-President Express Corp.	Taiwan	Distribution center	8,000,000	8,000,000	800,000,000	100.00	7,476,198	(35,695)	(52,611)	Subsidiary
Uni-President Enterprises Corp.	Kai Nan Investment Co., Ltd.	Taiwan	Professional investments	2,425,000	2,425,000	226,815,757	100.00	2,857,796	376,864	372,639	Subsidiary
Uni-President Enterprises Corp.	Nanlien International Corp.	Taiwan	Importation and exportation business	525,889	525,889	99,999,184	100.00	2,387,273	627,425	603,689	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	1,367,785	73,922	73,922	Subsidiary
Uni-President Enterprises Corp.	Presco Netmarketing Inc.	Taiwan	Information services	65,000	65,000	6,500,000	100.00	433,667	303,083	303,263	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	333,918	16,209	15,264	Subsidiary
Uni-President Enterprises Corp.	Tung Ho Development Corp.	Taiwan	Entertainment business	4,374,000	4,374,000	71,956,750	89.95	538,767	(48,335)	(43,476)	Subsidiary
Uni-President Enterprises Corp.	Uni-Prosperty Lifestyle Corp.	Taiwan	Hypermarket and supermarket	25,042,605	25,042,605	521,138,744	70.00	32,318,919	651,339	289,317	Subsidiary (Note 5)
Uni-President Enterprises Corp.	President International Development Corp.	Taiwan	Professional investments	10,431,029	10,431,029	917,734,230	69.37	10,758,390	220,494	154,374	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	912,285	99,649	64,087	Subsidiary
Uni-President Enterprises Corp.	Tung Lo Development Co., Ltd.	Taiwan	Entertainment business	2,455,257	2,455,257	98,884,799	61.80	910,043	(987)	(610)	Subsidiary
Uni-President Enterprises Corp.	President Tokyo Corp.	Taiwan	Car rental	389,977	389,977	29,986,824	51.00	413,486	64,765	33,029	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	696,404	236,921	120,066	Subsidiary
Uni-President Enterprises Corp.	Ton-Yi Industrial Corp.	Taiwan	Manufacturing of tinplate	9,061,326	9,061,326	719,357,425	45.55	9,491,893	550,294	252,625	Subsidiary

				Original investment amount		Holding status as of June 30, 2026					
Investor	Investee	Location	Main Businesses	Balance as at	Balance as at	Shares	Percentage	Book value	Net income	Investment	Note
				June 30, 2026	December 31, 2025		of		(loss) of the	income (loss)	
							ownership		investee	recognized by	
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	\$ 19,046,906	\$ 6,265,139	\$ 2,909,875	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	4,716,403	447,055	181,040	Subsidiary
Uni-President Enterprises Corp.	Uni-Wonder Corporation	Taiwan	Coffee chain merchandise	2,190,804	2,190,804	14,255,116	40.00	2,914,682	324,055	99,691	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	2,614,921	753,144	289,978	—
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	5,734,187	(18,999)	(7,345)	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	1,302,385	327,833	109,409	—
Uni-President Enterprises Corp.	Kuang Chuan Diary Co., Ltd.	Taiwan	Manufacturing and sales of dairy products 、 soft drinks, etc.	961,560	961,560	31,252,839	31.25	3,327,454	763,533	237,991	—
Uni-President Enterprises Corp.	PChome Online Inc.	Taiwan	E-commerce	2,467,765	2,467,765	61,694,120	30.00	2,194,347	(215,722)	(59,425)	—
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	1,153,416	67,254	20,176	Subsidiary
Uni-President Enterprises Corp.	President Securities Corp.	Taiwan	Securities trading	2,141,370	2,141,370	459,268,283	28.68	13,740,228	11,138,988	3,194,541	—
Uni-President Enterprises Corp.	President Transnet Corp.	Taiwan	Transportation of goods	200,000	200,000	29,570,400	20.00	600,374	545,700	109,243	Subsidiary
Uni-President Enterprises Corp.	Uni-President Cold-Chain Corp.	Taiwan	Low temperature distribution center	34,200	34,200	14,311,658	20.00	692,807	280,916	56,183	Subsidiary
Uni-President Enterprises Corp.	Grand Bills Finance Corp.	Taiwan	Securities trading	690,997	690,997	78,209,035	14.46	1,380,113	456,200	65,974	—
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	2,580,473	257,197	26,402	—
Uni-President Enterprises Corp.	President Nisshin Corp., etc.	Taiwan, etc.	Processing, manufacturing, and sales of oils and fats, etc.	4,228,348	4,228,348	126,392,889	-	1,834,096	522,501	149,488	—
Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	Cayman Islands	Professional investments	2,388,750	2,388,750	75,000,000	100.00	6,819,509	251,616	-	Subsidiary (Note 1)

				Original investment amount		Holding status as of June 30, 2026					
Investor	Investee	Location	Main Businesses	Balance as at	Balance as at	Shares	Percentage	Book value	Net income	Investment	Note
				June 30, 2026	December 31, 2025		of ownership		(loss) of the investee	income (loss) recognized by the Company	
Cayman President Holdings Ltd.	Uni-President Asset Holdings Ltd.	Tortola, British Virgin Islands	Professional investments	\$ 907,725	\$ 907,725	3	100.00	\$ 896,062	\$ 15,813	\$ -	Subsidiary (Note 1)
Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	Tortola, British Virgin Islands	Professional investments	652,925	652,925	3	100.00	660,722	10,897	-	Subsidiary (Note 1)
Cayman President Holdings Ltd.	Yahoo! Taiwan Holdings Ltd.	Hong Kong	E-commerce services	796,250	796,250	91,232,400	80.00	(1,418,977)	(730,779)	-	Subsidiary (Note 1)
Cayman President Holdings Ltd.	Uni-President China Holdings Ltd.	Cayman Islands	Professional investments	19,860,849	19,860,849	3,044,508,000	70.49	49,627,067	6,462,223	-	Subsidiary (Note 1)
Cayman President Holdings Ltd.	Queen's Holdings (BVI) Ltd.	Tortola, British Virgin Islands	Professional investments	384,329	384,329	4,540	45.45	650,474	46,766	-	(Note 1)
Cayman President Holdings Ltd.	PPG Investment, Inc., etc.	United States, etc.	Professional investments, etc.	190,533	165,053	2,800,454	-	128,705	29,892	-	(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	12,917,059	220,458	-	Subsidiary (Note 1)
Kai Yu Investment Co., Ltd.	Woongjin Foods Co., Ltd.	Korea	Manufacturing of food	544,670	544,670	7,111,888	10.82	724,167	140,461	-	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	906,995	753,144	-	(Note 1)
Kai Yu Investment Co., Ltd.	President International Development Corp.	Taiwan	Professional investments	471,870	471,870	44,100,000	3.33	519,923	220,494	-	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	349,699	550,294	-	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	363,269	6,265,139	-	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	-	392,705	1,679,767	-	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	1,647,807	63,464	-	Subsidiary (Note 1)
Kai Nan Investment Co., Ltd.	President Securities Corp.	Taiwan	Securities trading	601,180	601,180	46,478,533	2.90	1,394,079	11,138,988	-	(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	-	398,956	121,462	-	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	693,017	280,916	-	Subsidiary (Note 1)

				Original investment amount		Holding status as of June 30, 2026					
Investor	Investee	Location	Main Businesses	Balance as at	Balance as at	Shares	Percentage	Book value	Net income	Investment	Note
				June 30, 2026	December 31, 2025		of		(loss) of the	income (loss)	
							ownership		investee	recognized by	
Nanlien International Corp.	Link Pro Corporation, etc.	Taiwan, etc.	Retail and wholesale, etc.	\$ 1,454,087	\$ 1,455,718	92,664,290	-	\$ 1,757,284	\$ 492,068	\$ -	Subsidiary (Note 1)
President International Development Corp.	President (BVI) International Investment Holdings Ltd.	Tortola, British Virgin Islands	Professional investments	2,496,061	2,496,061	173,975,937	100.00	9,039,918	77,824	-	Subsidiary (Note 1)
President International Development Corp.	President Property Corp.	Taiwan	Sales and lease of real estate property	630,000	630,000	63,000,000	100.00	649,642	2,111	-	Subsidiary (Note 1)
President International Development Corp.	Ton Yu Investment Inc.	Taiwan	Professional investments	750,000	750,000	45,460,000	100.00	558,008	27,562	-	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	4,716,494	447,055	-	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	562,447	(987)	-	Subsidiary (Note 1)
President International Development Corp.	Uni-President Development Corp.	Taiwan	Operation of MRT station and auxiliary facilities	720,000	720,000	72,000,000	20.00	768,944	67,254	-	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	447,008	(18,999)	-	Subsidiary (Note 1) (Note 4)
President International Development Corp.	Prince Housing & Development Corp.	Taiwan	Commissioned to build house, commercial buildings and other rental	663,339	663,339	54,478,000	3.36	743,996	257,197	-	(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	-	190,297	(71,737)	-	(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	20,036,755	735,189	-	Subsidiary (Note 1)
Ton-Yi Industrial Corp.	Tovecan Corp.	Vietnam	Production and sales of metal cans	43,740	43,740	-	51.00	38,440	(9,281)	-	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	31,361,129	818,138	-	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	3,516,627	342,941	-	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	2,007,546	117,686	-	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	482,205	(21,469)	-	Subsidiary (Note 1)
President Chain Store Corp.	President Being Corp.	Taiwan	Sports and entertainment busine	170,000	170,000	1,500,000	100.00	(598,055)	(73,514)	-	Subsidiary (Note 1)

				Original investment amount		Holding status as of June 30, 2026					
Investor	Investee	Location	Main Businesses	Balance as at	Balance as at	Shares	Percentage	Book value	Net income	Investment	Note
				June 30, 2026	December 31, 2025		of ownership		(loss) of the investee	income (loss) recognized by the Company	
President Chain Store Corp.	Uni-President Superior Commissary Corp.	Taiwan	Manufacturing of fresh food	\$ 520,141	\$ 520,141	48,519,890	90.00	\$ 715,011	\$ 51,466	\$ -	Subsidiary (Note 1)
President Chain Store Corp.	Qware Systems & Services Corp.	Taiwan	Information services	332,482	332,482	24,382,921	86.76	400,613	95,284	-	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	496,594	81,602	-	Subsidiary (Note 1)
President Chain Store Corp.	Mech-President Corp.	Taiwan	Operation of gas station, manufacture and maintenance of elevators	904,475	904,475	55,858,815	80.87	810,462	111,039	-	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	722,225	129,560	-	Subsidiary (Note 1)
President Chain Store Corp.	President Transnet Corp.	Taiwan	Transportation of goods	711,576	711,576	103,496,399	70.00	2,124,915	545,700	-	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	534,052	61,053	-	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	4,379,244	324,055	-	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	2,090,746	280,916	-	Subsidiary (Note 1)
President Chain Store Corp.	Uni-Prosperity Lifestyle Corp.	Taiwan	Hypermarket and supermarket	12,381,997	12,381,997	223,343,556	30.00	10,014,504	651,339	-	Subsidiary (Note 1) (Note 5)
President Chain Store Corp.	Retail Support International Corp.	Taiwan	Ambient-Temperature Logistics and Warehousing	91,414	91,414	6,429,999	25.00	318,077	102,222	-	Subsidiary (Note 1)
President Chain Store Corp.	Uni-President Development Corp.	Taiwan	Operation of MRT station and auxiliary facilities	720,000	720,000	72,000,000	20.00	768,944	67,254	-	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	2,385,210	447,055	-	Subsidiary (Note 1)
President Chain Store Corp.	President International Development Corp.	Taiwan	Professional investments	500,000	500,000	44,100,000	3.33	507,411	220,494	-	Subsidiary (Note 1)
President Chain Store Corp.	Books.com. Co., Ltd., etc.	Taiwan, etc.	Retail business without shop, etc.	4,337,419	4,337,419	168,816,078	-	901,935	44,844	-	(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	1,492,600	(27,774)	-	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	1,370,096	(109,313)	-	Subsidiary (Note 1)

				Original investment amount		Holding status as of June 30, 2026					
Investor	Investee	Location	Main Businesses	Balance as at	Balance as at	Shares	Percentage	Book value	Net income	Investment	Note
				June 30, 2026	December 31, 2025		of ownership		(loss) of the investee	income (loss) recognized by the Company	
ScinoPharm Taiwan, Ltd.	ScinoPharm Singapore Pte. Ltd.	Singapore	General investments	\$ -	\$ -	2	100.00	\$ 268	\$ 19	\$ -	Subsidiary (Note 1)
Uni-Prosperity Lifestyle Corp.	Uni-President Wellbeing Life Corp.	Taiwan	Supermarket	3,980,902	3,980,902	10,000,000	100.00	2,171,883	(63,563)	-	Subsidiary (Note 1) (Note 5)
Uni-Prosperity Lifestyle Corp.	Charng Yang Development Co., Ltd., etc.	Taiwan	Small retail space for rent	572,703	572,703	73,177,500	50.00	938,377	99,223	-	Subsidiary (Note 1) (Note 5)
Uni-Prosperity Lifestyle Corp.	Uni-Prosperity Insurance Broker Co., Ltd.	Taiwan, etc.	Insurance broker, etc.	413,346	413,346	3,050,000	-	7,020	2,924	-	Subsidiary (Note 1) (Note 5)
Kai Yu (BVI) Investment Co., Ltd.	Uni-President (Korea) Co., Ltd.	Korea	Wholesale	26,897	26,897	198,000	100.00	9,951	(875)	-	Subsidiary (Note 1)
Kai Yu (BVI) Investment Co., Ltd.	Woongjin Foods Co., Ltd.	Korea	Manufacturing of food	6,640,091	6,640,091	45,160,523	68.74	4,917,838	140,461	-	Subsidiary (Note 1)
Kai Yu (BVI) Investment Co., Ltd.	Uni-President China Holdings Ltd.	Cayman Islands	Professional investments	2,486,026	2,417,105	88,715,000	2.05	2,634,033	6,462,223	-	Subsidiary (Note 1)
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Vietnam) Co., Ltd.	Vietnam	Manufacturing and sales of food, feed and flour	3,143,521	3,143,521	-	100.00	4,921,507	286,927	-	Subsidiary (Note 1)
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Thailand) Ltd.	Thailand	Manufacturing and sales of food	903,317	903,317	183,000,000	100.00	980,088	7,334	-	Subsidiary (Note 1)
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Philippines) Corp.	Philippines	Manufacturing and sales of food	1,354,162	1,354,162	60,000,000	100.00	855,419	(27,661)	-	Subsidiary (Note 1)
Uni-President Southeast Asia Holdings Ltd.	PT. Uni-President Indonesia, etc.	Indonesia, etc.	Importation and exportation business, etc.	29,211	22,841	940,200	-	8,968	(2,623)	-	Subsidiary (Note 1)
Uni-President Enterprises China Holdings Ltd.	Uni-President Asia Holdings Ltd.	Cayman Islands	Professional investments	38,374,716	38,374,716	95,118,000,000	100.00	63,895,601	6,481,897	-	Subsidiary (Note 1)
Uni-President Asia Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	Hong Kong	Professional investments	44,300,853	44,300,853	5,283,835,600	100.00	64,693,763	6,477,670	-	Subsidiary (Note 1)
Uni-President Asia Holdings Ltd.	Champ Green Capital Ltd., etc.	Hong Kong, etc.	Professional investments, etc.	146,505	146,505	1,811,920	-	221,708	2,888	-	Subsidiary (Note 1)
President (B.V.I.) International Investment Holdings Ltd.	Uni-President China Holdings Ltd.	Cayman Islands	General investments	565,592	565,592	18,968,983	0.44	528,149	6,462,223	-	Subsidiary (Note 1)
President (B.V.I.) International Investment Holdings Ltd.	President Life Sciences Cayman Co., Ltd., etc.	Cayman Islands, etc.	General investments, etc.	156,362	156,362	12,953,378	-	3,684	(58)	-	Subsidiary (Note 1)
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Ton Yi Holdings Ltd.	Cayman Islands	General investments	7,325,500	7,325,500	230,000,000	100.00	15,009,887	844,650	-	Subsidiary (Note 1)
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Jiangsu Ton Yi Industrial Holdings Ltd.	Cayman Islands	General investments	1,143,504	1,143,504	5,000	100.00	1,808,364	(31,916)	-	Subsidiary (Note 1)

				Original investment amount		Holding status as of June 30, 2026					
Investor	Investee	Location	Main Businesses	Balance as at	Balance as at	Shares	Percentage	Book value	Net income	Investment	Note
				June 30, 2026	December 31, 2025		of		(loss) of the	income (loss) recognized by the Company	
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Fujian Ton Yi Industrial Holdings Ltd.	Cayman Islands	General investments	\$ 2,040,377	\$ 2,040,377	8,727	100.00	\$ 1,396,890	(\$ 126,613)	\$ -	Subsidiary (Note 1)
Cayman Ton Yi Holdings Ltd.	Cayman Ton Yi (China) Holdings Ltd.	Cayman Islands	General investments	7,325,500	7,325,500	230,000,000	100.00	15,009,887	844,650	-	Subsidiary (Note 1)
President Chain Store (BVI) Holdings Ltd.	President Chain Store Hong Kong Holdings Ltd.	Hong Kong	Professional investments	5,449,755	5,449,755	149,953,354	100.00	2,473,571	(152,609)	-	Subsidiary (Note 1)
President Chain Store (BVI) Holdings Ltd.	President Chain Store (Labuan) Holdings Ltd.	Malaysia	Professional investments	2,317,705	2,317,705	72,769,390	100.00	3,918,634	486,771	-	Subsidiary (Note 1)
President Chain Store (Labuan) Holdings Ltd.	Philippine Seven Corp.	Philippines	Convenience stores	2,834,528	2,834,528	860,501,439	56.88	3,891,654	971,744	-	Subsidiary (Note 1)
Woongjin Foods Co., Ltd., etc.	Daeyoung Foods Co., Ltd., etc.	Korea etc.	Manufacturing of food and soft drinks, etc.	5,989,190	5,985,163	297,725,325	-	4,756,544	1,887,859	-	(Note 1)

(Note 1) According to the related regulations, it is not required to disclose investment income (loss) recognized by the Company.

(Note 2) 40,000 thousand shares, equaling \$427,191, were pledged for loan.

(Note 3) 30,000 thousand shares, equaling \$409,704, were pledged for loan.

(Note 4) 20,000 thousand shares, equaling \$311,793, were pledged for loan.

(Note 5) Presicarre Corp. was formally renamed Uni-Prosperity Lifestyle Corp. in March 2026.

(Note 6) 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 1:31.85, CNY:NTD 1:4.693, HKD:NTD 1:4.061, and KRW:NTD 1:0.02056.

Profit and loss are translated using the average exchange rates for the six-month period ended June 30, 2026 as follows: USD:NTD 1:31.62, CNY:NTD 1:4.608, HKD:NTD 1:4.042, and KRW:NTD 1:0.02130.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Information on investments in Mainland China - Basic information

For the six-month period ended June 30, 2026

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, 2026	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the period ended June 30, 2026		Accumulated amount of remittance from Taiwan as of June 30, 2026	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 June 30, 2026	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2026	Note
					Remitted to Mainland China	Remitted back to Taiwan							
Uni-President Enterprises (China) Investment Corp.	Professional investments	\$ 36,046,875	(Note 1)	\$ -	\$ -	\$ -	\$ -	\$ 6,636,647	72.85	\$ 4,833,470	\$ 45,459,539	\$ 10,489,986	(Note 22)
Kunshan President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	3,057,600	(Note 2)	1,627,391	-	-	1,627,391	786,884	72.85	573,088	6,624,334	-	(Note 22)
Guangzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	2,388,750	(Note 2)	1,218,505	-	-	1,218,505	1,277,884	72.85	930,683	3,901,496	-	(Note 22)
Wuhan President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	1,898,260	(Note 2)	918,092	-	-	918,092	641,366	72.85	467,107	2,763,437	-	(Note 22)
Uni-President (Shanghai) Pearly Century Co., Ltd.	Leases	281,568	(Note 2)	-	-	-	-	58,943	72.85	42,928	2,050,649	-	(Note 22)
Chengdu President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	2,070,250	(Note 2)	1,297,682	-	-	1,297,682	246,896	72.85	179,814	2,374,906	-	(Note 22)
Hefei President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,911,000	(Note 2)	1,263,856	-	-	1,263,856	111,033	72.85	80,865	1,832,511	-	(Note 22)
Zhengzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,178,450	(Note 2)	585,164	-	-	585,164	610,311	72.85	444,490	1,833,995	-	(Note 22)
Nanchang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,401,400	(Note 2)	736,589	-	-	736,589	180,619	72.85	131,545	1,492,883	-	(Note 22)
Uni-President Enterprises (Shanghai) Co., Ltd.	Instant noodles, soft drinks, food	1,274,000	(Note 2)	276,148	-	-	276,148	(606)	72.85	(441)	1,200,517	-	(Note 22)
Henan President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,372,735	(Note 2)	741,460	-	-	741,460	275,092	72.85	200,350	1,374,622	-	(Note 22)
Xinjiang President Enterprises Food Co., Ltd.	Tomato products, instant noodles, soft drinks, food	1,194,375	(Note 2)	674,736	-	-	674,736	370,603	72.85	269,910	1,421,907	-	(Note 22)
Shaanxi President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,592,500	(Note 2)	824,002	-	-	824,002	66,499	72.85	48,431	1,152,540	-	(Note 22)
Hangzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	2,707,250	(Note 2)	400,060	-	-	400,060	102,644	72.85	74,756	2,039,829	-	(Note 22)
Kunming President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	955,500	(Note 2)	468,131	-	-	468,131	52,974	72.85	38,581	693,571	-	(Note 22)
Changsha President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	955,500	(Note 2)	391,342	-	-	391,342	503,578	72.85	366,756	1,369,716	-	(Note 22)
Jinan President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	955,500	(Note 2)	374,742	-	-	374,742	194,342	72.85	141,539	950,135	-	(Note 22)
Chongqing President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,070,160	(Note 2)	196,615	-	-	196,615	153,472	72.85	111,773	1,021,740	-	(Note 22)
Uni-President Shanghai Management Consulting Co., Ltd.	Enterprises Management Consulting	93,856	(Note 2)	-	-	-	-	530,903	72.85	386,657	2,779,709	-	(Note 22)

Investee in Mainland China	Main Businesses	Paid-in capital	Investment Method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2026	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the period ended		Accumulated amount of remittance from Taiwan as of June 30, 2026	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 June 30, 2026	Accumulated amount of investment	Note	
					Taiwan to Mainland China as of January 1, 2026	for the period ended						income remitted back to Taiwan as of June 30, 2026		
						June 30, 2026								
						Remitted to Mainland China								Remitted back to Taiwan
Taizhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	\$ 955,500	(Note 2)	\$ 175,549	\$ -	\$ -	\$ 175,549	\$ 51,869	72.85	\$ 37,777	\$ 836,003	\$ -	(Note 22)	
Nanning President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	955,500	(Note 2)	391,342	-	-	391,342	404,999	72.85	294,961	1,283,285	-	(Note 22)	
Jiangsu President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	955,500	(Note 2)	471,472	-	-	471,472	118,432	72.85	86,254	885,019	-	(Note 22)	
Xuzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,051,050	(Note 2)	558,891	-	-	558,891	112,927	72.85	82,245	793,327	-	(Note 22)	
Fuzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	637,000	(Note 2)	234,066	-	-	234,066	201,825	72.85	146,989	924,335	-	(Note 22)	
Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Instant noodles, soft drinks, food	2,548,000	(Note 2)	785,787	-	-	785,787	103,121	72.85	75,103	2,045,342	-	(Note 22)	
Shanxi President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	955,500	(Note 2)	370,443	-	-	370,443	43,764	72.85	31,873	68,285	-	(Note 22)	
Zhanjiang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	796,250	(Note 2)	362,084	-	-	362,084	40,901	72.85	29,788	651,269	-	(Note 22)	
President Enterprises (Inner Mongolia) Co., Ltd.	Instant noodles, soft drinks, food	955,500	(Note 2)	471,472	-	-	471,472	(53,148)	72.85	(38,708)	(59,472)	-	(Note 22)	
Shijiazhuang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,114,750	(Note 2)	370,802	-	-	370,802	48,962	72.85	35,659	756,969	-	(Note 22)	
Beijing President Enterprises Drinks Co., Ltd.	Instant noodles, soft drinks, food	1,684,865	(Note 2)	397,912	-	-	397,912	387,235	72.85	282,023	924,165	-	(Note 22)	
Akesu President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	637,000	(Note 2)	249,828	-	-	249,828	85,096	72.85	61,975	569,666	-	(Note 22)	
Guiyang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	955,500	(Note 2)	474,339	-	-	474,339	74,503	72.85	54,261	746,893	-	(Note 22)	
Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Manufacturing and sales of mineral water	844,703	(Note 2)	-	-	-	-	10,833	72.85	7,890	676,606	-	(Note 22)	
Yantai Tongli Beverage Industries Co., Ltd.	Soft drinks	469,280	(Note 2)	-	-	-	-	(144)	72.85	(105)	241,841	-	(Note 22)	
Hainan President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	700,700	(Note 2)	261,531	-	-	261,531	76,654	72.85	55,827	611,631	-	(Note 22)	
Baiyin President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	637,000	(Note 2)	249,828	-	-	249,828	5,119	72.85	3,728	(268,904)		(Note 22)	
Shenyang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,270,815	(Note 2)	555,231	-	-	555,231	79,063	72.85	57,582	602,629		(Note 22)	
Uni-President Enterprises (Hutubi) Tomato Products Technology Co., Ltd.	Tomato products	955,500	(Note 2)	471,472	-	-	471,472	26,569	72.85	19,350	559,025		(Note 22)	
Uni-President Enterprises (TianJin) Co., Ltd.	Instant noodles, soft drinks, food	1,274,000	(Note 2)	628,630	-	-	628,630	43,848	72.85	31,935	1,053,791		(Note 22)	

Investee in Mainland China	Main Businesses	Paid-in capital	Investment Method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2026	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the period ended		Accumulated amount of remittance from Taiwan as of June 30, 2026	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 June 30, 2026	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2026	Note
					June 30, 2026								
					Remitted to Mainland China	Remitted back to Taiwan							
President Enterprises (Kunshan) Real Estate Development Co., Ltd.	Leases	\$ 281,568	(Note 2)	\$ -	\$ -	\$ -	\$ -	\$ 2,022	72.85	\$ 1,473	\$ 212,001		(Note 22)
Changchun President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	637,000	(Note 2)	117,033	-	-	117,033	28,728	72.85	20,923	166,132		(Note 22)
Champ Green (Shanghai) Consulting Co., Ltd.	Enterprises Management Consulting	4,778	(Note 3)	3,511	-	-	3,511	621	72.85	453	110,318		(Note 22)
Bama President Mineral Water Co., Ltd.	Manufacturing and sales of mineral water	132,178	(Note 2)	-	-	-	- (	13,588)	72.85 (	9,896) (	87,423)		(Note 22)
Wuxue Uni Mineral Water Co., Ltd.	Manufacturing and sales of mineral water	152,880	(Note 2)	28,088	-	-	28,088	242	72.85	176	75,031		(Note 22)
President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Wholesale and retail	30,258	(Note 1)	22,236	-	-	22,236	189,810	72.85	138,238	363,488	60,591	(Note 22)
Uni-President Enterprises (Kunshan) Food Technology Co., Ltd.	Design and research of food packaging products	38,220	(Note 2)	2,199	-	-	2,199	698	72.85	509	59,678		(Note 22)
President (Shanghai) Trading Co., Ltd.	Wholesale and retail	273,910	(Note 2)	187,253	-	-	187,253	24,410	72.85	17,778	278,915		(Note 22)
Uni-President (Chengdu) The Skillful Noodle Restaurant Dining Culture Co., Ltd.	Catering services	4,693	(Note 2)	-	-	-	- (	4)	72.85 (	3)	3,269		(Note 22)
Harbin President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	930,020	(Note 2)	371,284	-	-	371,284 (	66,452)	72.85 (	48,397) (	650,379)		(Note 22)
President Trading (Kunshan) Co., Ltd.	Wholesale and retail	318,500	(Note 2)	226,422	-	-	226,422	138,900	72.85	101,161	46,457		(Note 22)
Guilin Ziquan Beverage Industried Co., Ltd.	Instant noodles, soft drinks, food	607,061	(Note 2)	-	-	-	-	59,585	30.60	-	182,922		(Note 23)
Yichang Ziquan Beverage Industries Co., Ltd.	Instant noodles, soft drinks, food	605,150	(Note 2)	78,579	-	-	78,579	21,115	25.50	-	139,874		(Note 23)
Zhongshan President Enterprises Co., Ltd.	Manufacturing and sale of marine products, livestock, pet foods	617,890	(Note 5)	697,324	-	-	697,324	5,471	100.00	5,471	1,031,979	2,047,335	(Note 23)
Qingdao President Feed & Livestock Co., Ltd.	Manufacturing and sale of marine products, livestock, pet foods	208,618	(Note 5)	293,491	-	-	293,491 (	1,721)	100.00 (	1,721)	123,027		(Note 23)
Shanghai Songjiang President Enterprises Co., Ltd.	Storage service	605,150	(Note 5)	531,970	-	-	531,970	6,327	100.00	6,327	381,051		(Note 23)
Tianjin President Enterprises Food Co., Ltd.	Flour	459,894	(Note 5)	397,558	-	-	397,558	3,965	100.00	3,965	104,313		(Note 23)
Changjiagang President Nisshin Food Co., Ltd.	Manufacturing and sales of fats, feed, flour	541,450	(Note 4)	403,386	-	-	403,386	77,815	70.00	54,471	708,603	819,914	(Note 23)
President Kikkoman Zhenji Foods Co., Ltd.	Soy sauce and flavoring	1,407,839	(Note 4)	682,388	-	-	682,388	24,796	50.00	12,398	741,387	196,475	(Note 23)

Investee in Mainland China	Main Businesses	Paid-in capital	Investment Method	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the period ended						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 June 30, 2026	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2026	Note
				Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2026	June 30, 2026		Accumulated amount of remittance from Taiwan as of June 30, 2026	Net income (loss) of the investee						
					Remitted to Mainland China	Remitted back to Taiwan								
Zhangzhou President Biotech Co., Ltd	Manufacturing and sale of marine products, livestock, pet foods	\$ 891,631	(Note 6)	\$ 881,856	\$ -	\$ -	\$ 881,856	(\$ 18,944)	100.00	(\$ 18,944)	\$ 777,092	\$ -	(Note 23)	
Ton Yi (China) Investment Co., Ltd.	General investments	7,325,500	(Note 7)	955,500	-	-	955,500	844,650	47.22	398,844	7,087,639	3,843,430	(Note 22)	
Taizhou Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and soft drinks filling OEM	955,500	(Note 8)	955,500	-	-	955,500	203,408	47.22	96,049	867,677	-	(Note 22)	
Zhangzhou Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and soft drinks filling OEM	955,500	(Note 8)	955,500	-	-	955,500	194,883	47.22	92,024	1,035,551	-	(Note 22)	
Kunshan Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and soft drinks filling OEM	955,500	(Note 8)	-	-	-	-	69,591	47.22	32,861	512,783	-	(Note 23)	
Sichuan Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and soft drinks filling OEM	955,500	(Note 8)	-	-	-	-	82,497	47.22	38,955	537,280	-	(Note 23)	
Huizhou Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and soft drinks filling OEM	955,500	(Note 8)	191,100	-	-	191,100	107,218	47.22	50,628	985,548	-	(Note 22)	
Chengdu Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and soft drinks filling OEM	955,500	(Note 8)	366,275	-	-	366,275	99,186	47.22	46,836	748,510	-	(Note 22)	
Beijing Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and soft drinks filling OEM	955,500	(Note 8)	-	-	-	-	6,102	47.22	2,881	458,050	-	(Note 23)	
Zhanjiang Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and soft drinks filling OEM	637,000	(Note 8)	-	-	-	-	59,307	47.22	28,005	399,102	-	(Note 23)	
Tian Jin Ton Yi Industrial Co., Ltd.	Manufacturing and sales of plastic packaging and soft drinks filling OEM	637,000	(Note 8)	-	-	-	-	11,943	47.22	5,639	247,125	-	(Note 23)	
Wuxi Ton Yi Industrial Packing Co., Ltd.	Manufacturing and sales of plastic packaging and soft drinks filling OEM	859,950	(Note 9)	222,950	-	-	222,950	29,418	47.22	14,098	432,809	-	(Note 22)	
Chengdu Ton Yi Industrial Packing Co., Ltd.	Sales of tin cans	238,875	(Note 9)	238,875	-	-	238,875	14,445	47.22	6,821	245,218	-	(Note 23)	
Changsha Ton Yi Industrial Co., Ltd.	Sales of tin cans	222,950	(Note 9)	-	-	-	-	4,765	47.22	2,250	182,157	-	(Note 23)	
Fujian Ton Yi Tinplate Co., Ltd.	Manufacturing and sales of tinplates	2,755,025	(Note 10)	1,699,102	-	-	1,699,102	(145,861)	40.99	(59,787)	659,611	-	(Note 22)	
Jiangsu Ton Yi Tinplate Co., Ltd.	Sales of tinplates	1,274,000	(Note 11)	883,838	-	-	883,838	(38,519)	39.13	(15,071)	853,909	-	(Note 23)	

Investee in Mainland China	Main Businesses	Paid-in capital	Investment Method	Accumulated amount of remittance from Taiwan to Mainland China as of January 1, 2026	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the period ended June 30, 2026		Accumulated amount of remittance from Taiwan as of June 30, 2026	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 June 30, 2026	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2026	Note
					Remitted to Mainland China	Remitted back to Taiwan							

Wuxi Tonyi Daiwa Industrial Co., Ltd.	Manufacturing and sales of new bottle can	\$ 1,274,000	(Note 12)	\$ -	\$ -	\$ -	\$ -	(\$ 21,944)	31.40	(\$ 6,891)	\$ 239,369	\$ -	(Note 23)
Zhejiang Uni-Champion Logistics Development Co., Ltd.	Logistics	187,712	(Note 13)	182,276	-	-	182,276	(10,831)	56.64	(6,135)	51,949	25,949	(Note 23)
Shanghai President Logistic Co., Ltd.	Logistics	486,488	(Note 14)	486,488	-	-	486,488	1,835	45.80	840	434,445	-	(Note 23)
President Chain Store (Taizhou) Ltd.	Logistics	281,568	(Note 14)	281,568	-	-	281,568	8,802	45.80	4,031	226,254	-	(Note 23)
President Chain Store (Shanghai) Ltd.	Operations of chain stores	4,692,800	(Note 14)	4,692,800	-	-	4,692,800	(82,877)	45.80	(39,757)	441,297	-	(Note 22)
President Chain Store (Zhejiang) Ltd.	Operations of chain stores	1,598,490	(Note 14)	1,598,490	-	-	1,598,490	(63,678)	45.80	(29,317)	33,781	-	(Note 23)
Beauty Wonder (Zhejiang) Trading Co., Ltd.	Cosmeceutical retail	281,568	(Note 14)	281,568	-	-	281,568	(13,065)	45.80	(5,979)	(14,724)	-	(Note 23)
President Cosmed Chain Store (Shen Zhen) Co., Ltd.	Merchandise wholesale and retail	469,280	(Note 15)	299,940	-	-	299,940	3,372	45.80	1,544	47,332	-	(Note 23)
President (Sanghai) Health Product Trading Company Ltd.	Wholesale of medicines and medical appliances	418,397	(Note 16)	418,397	-	-	418,397	39,806	33.77	13,444	64,090	56,722	(Note 23)
President Logistics Shangdong Co., Ltd.	Logistics	234,640	(Note 17)	234,640	-	-	234,640	10,122	45.80	4,636	90,749	-	(Note 23)
Uni-Capital Marketing Consultant Corp.	Management consultanting	14,078	(Note 20)	14,078	-	-	14,078	478	45.80	219	6,837	-	(Note 23)
SciAnda (Changshu) Pharmaceuticals, Ltd.	Manufacturing of API and intermediates and consultation service of biotechnology research and development	3,710,525	(Note 18)	3,701,748	-	-	3,701,748	(109,647)	46.54	(51,030)	658,809	-	(Note 22)
SciAnda Shanghai Biochemical Technology, Ltd.	Agency and sales of API and intermediates, etc.	38,220	(Note 18)	38,220	-	-	38,220	300	46.54	140	10,873	-	(Note 23)
Tait (Shanghai) Trading Co., Ltd.	Sales of food and soft drinks, etc.	9,555	(Note 19)	9,555	-	-	9,555	1,576	65.40	1,214	3,367	-	(Note 22)
Yantai North Andre Juice Co., Ltd.	Manufacturing and sales, etc.	5,314,970	(Note 21)	312,863	-	-	312,863	279,658	-	518,607	2,999,479	-	(Note 23)

Company name	Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2026	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.	\$ 25,622,476	\$ 37,817,013	\$ 127,044,235
Ton Yi Industrial Corp.	6,468,640	12,946,617	13,060,507
President Chain Store Corp.	4,909,296	13,337,828	30,813,193
ScinoPharm Taiwan, Ltd.	3,778,955	3,778,955	6,276,848
Tait Marketing & Distribution Co., Ltd.	162,945	166,130	741,513
Kai Yu Investment Co., Ltd.	1,078,116	1,139,446	9,044,914
President Packaging Industrial Corp.	117,845	117,845	905,350
President Pharmaceutical Corp.	418,397	418,397	458,443
Uni-President Cold-Chain Corp.	94,513	94,513	2,078,423
Ren-Hui Investment Corp.	54,887	54,887	80,000
Capital Marketing Consultant Corp.	14,078	14,078	80,000
Nanlien International Corp.	19,843	19,843	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) Investment gains or losses were recognized based on the unaudited financial statements prepared by each investee company for the same period.

(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 1:31.85; CNY: NTD 1:4.693.

Investment gains or losses are translated using the average rates for the six-month period ended June 30, 2026 as follows: USD: NTD 1:31.62; CNY: NTD 1:4.608.