PRESIDENT CHAIN STORE 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.

PRESIDENT CHAIN STORE CORP. AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS AND

INDEPENDENT AUDITORS' REVIEW REPORT

JUNE 30, 2026 AND 2025

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INDEPENDENT AUDITORS' REVIEW REPORT

To the Board of Directors and Stockholders of President Chain Store Corp.

Introduction

We have reviewed the accompanying consolidated balance sheets of President Chain Store Corp. and subsidiaries as at June 30, 2026 and 2025, and the related consolidated statements of comprehensive income for the three months and six months then ended, as well as the consolidated statements of changes in equity and of cash flows for the six months 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 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 explained 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" of 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

As explained in Notes 4(3) and 6(7), the financial statements of certain insignificant consolidated subsidiaries and investments accounted for using the equity method were not reviewed by independent auditors. Those statements reflect total assets of NT$69,821,025 thousand and NT$63,699,410 thousand, constituting 23% and 22% of the consolidated total assets, and total liabilities of NT$44,250,326 thousand and NT$40,521,108 thousand, constituting 18% and 17% of the consolidated total liabilities as at June 30, 2026 and 2025, respectively, and total comprehensive income of NT$894,244 thousand, NT$648,860 thousand, NT$1,429,044 thousand and NT$1,273,292 thousand, constituting 20%, (153%), 16% and 37% of the consolidated total comprehensive income for the three months and six months then ended.

Qualified conclusion

Except for the adjustments to the consolidated financial statements, if any, as might have been determined to be necessary had the financial statements of certain insignificant consolidated subsidiaries and investments accounted for using the equity method, been reviewed by independent auditors, that we might have become aware of had it not been for the situation described above, based on our reviews, 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 President Chain Store Corp. and subsidiaries as at June 30, 2026 and 2025, and of its consolidated financial performance for the three months and six months then ended and its consolidated cash flows for the six months then ended in accordance with 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.

Fang-Yu Wang	Se-Kai Lin

For and on behalf of PricewaterhouseCoopers, Taiwan

July 29, 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.

PRESIDENT CHAIN STORE CORP. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
JUNE 30, 2026, DECEMBER 31, 2025 AND JUNE 30, 2025
(Expressed in thousands of New Taiwan dollars)

	Assets	Notes	June 30, 2026 AMOUNT	%	December 31, 2025 AMOUNT	%	June 30, 2025 AMOUNT	%
	Current assets							
1100	Cash and cash equivalents	6(1)	$ 52,142,812	17	$ 50,182,134	17	$ 54,434,980	19
1110	Financial assets at fair value through profit or loss - current	6(2)	1,543,869	1	1,308,063	-	1,450,049	1
1136	Current financial assets at amortized cost - current	6(3)	229,742	-	391,485	-	167,280	-
1170	Accounts receivable, net	6(4) and 7	8,029,877	3	7,617,155	3	7,035,017	2
1200	Other receivables		5,468,412	2	3,514,966	1	4,662,715	2
1220	Current income tax assets	6(33)	10,825	-	12,683	-	8,760	-
130X	Inventories, net	6(5)	26,105,688	8	26,709,097	9	23,070,661	8
1410	Prepayments		2,234,248	1	1,941,914	1	1,758,122	1
1470	Other current assets		3,047,063	1	2,869,961	1	3,390,098	1
11XX	**Total current assets**		98,812,536	33	94,547,458	32	95,977,682	34
	Non-current assets							
1510	Financial assets at fair value through profit or loss - non-current	6(2)	193,056	-	193,056	-	85,480	-
1517	Financial assets at fair value through other comprehensive income - non-current	6(6)	2,491,030	1	1,326,600	1	1,160,462	-
1535	Financial assets at amortized cost - non-current	6(3)	330,842	-	206,895	-	282,211	-
1550	Investments accounted for using equity method	6(7)	13,878,802	5	13,817,711	5	13,734,922	5
1600	Property, plant and equipment, net	6(8), 7 and 8	64,339,106	21	62,290,649	21	56,404,636	20
1755	Right-of-use assets	6(9) and 7	104,575,800	34	101,115,343	35	97,094,698	34
1760	Investment property, net	6(11) and 8	1,270,764	-	1,071,791	-	2,176,749	1
1780	Intangible assets	6(12)	9,031,037	3	9,249,819	3	8,997,589	3
1840	Deferred income tax assets	6(33)	3,871,489	1	3,803,716	1	3,296,744	1
1900	Other non-current assets	6(13), 7 and 8	5,228,447	2	5,007,590	2	4,947,932	2
15XX	**Total non-current assets**		205,210,373	67	198,083,170	68	188,181,423	66
1XXX	**Total assets**		$ 304,022,909	100	$ 292,630,628	100	$ 284,159,105	100

(Continued)

PRESIDENT CHAIN STORE CORP. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
JUNE 30, 2026, DECEMBER 31, 2025 AND JUNE 30, 2025
(Expressed in thousands of New Taiwan dollars)

	Liabilities and Equity	Notes	June 30, 2026 AMOUNT	%	December 31, 2025 AMOUNT	%	June 30, 2025 AMOUNT	%
	Current liabilities							
2100	Short-term borrowings	6(15)	$ 14,374,532	5	$ 12,133,459	4	$ 6,936,999	2
2110	Short-term notes and bills payable	6(16)	2,798,902	1	6,992,539	2	9,093,156	3
2130	Contract liabilities - current	6(26)	11,678,280	4	10,422,029	4	10,031,937	4
2150	Notes payable	7	945,371	-	967,393	-	895,040	-
2170	Accounts payable		27,643,658	9	26,667,075	9	26,226,799	9
2180	Accounts payable - related parties	7	4,582,530	1	4,325,672	1	4,514,811	2
2200	Other payables	6(17) and 7	44,789,103	15	36,989,148	13	46,642,268	16
2230	Current income tax liabilities	6(33)	2,163,010	1	2,115,688	1	2,200,253	1
2280	Lease liabilities - current	7	16,655,782	5	16,162,821	6	15,563,050	6
2320	Long-term liabilities, current portion	6(19) and 8	268,180	-	1,274,778	-	176,837	-
2399	Other current liabilities, others	6(18)	2,607,686	1	2,548,187	1	2,618,439	1
21XX	**Total current liabilities**		128,507,034	42	120,598,789	41	124,899,589	44
	Non-current liabilities							
2527	Contract liabilities - non-current	6(26)	598,773	-	717,924	-	746,889	-
2540	Long-term borrowings	6(19) and 8	17,043,457	6	15,164,601	5	13,630,946	5
2570	Deferred income tax liabilities	6(33)	5,913,559	2	5,858,362	2	5,508,392	2
2580	Lease liabilities - non-current	7	91,866,598	30	88,713,790	30	85,867,760	30
2640	Net defined benefit liability - non-current	6(20)	2,506,789	1	2,552,010	1	2,671,677	1
2670	Other non-current liabilities, others	6(21)	6,231,377	2	6,098,589	2	5,906,424	2
25XX	**Total non-current liabilities**		124,160,553	41	119,105,276	40	114,332,088	40
2XXX	**Total liabilities**		252,667,587	83	239,704,065	81	239,231,677	84
	Equity attributable to owners of the parent							
	Share capital	6(22)						
3110	Share capital - common stock		10,396,223	4	10,396,223	4	10,396,223	4
	Capital surplus	6(23)						
3200	Capital surplus		91,109	-	91,958	-	90,984	-
	Retained earnings	6(24)						
3310	Legal reserve		18,635,642	6	17,549,729	6	17,549,729	6
3350	Unappropriated retained earnings		9,565,333	3	13,744,000	5	8,622,867	3
	Other equity	6(25)						
3400	Other equity interest		2,288,373	1	779,527	-	(1,383,826)	-
31XX	**Equity attributable to owners of the parent**		40,976,680	14	42,561,437	15	35,275,977	13
36XX	**Non-controlling interest**		10,378,642	3	10,365,126	4	9,651,451	3
3XXX	**Total equity**		51,355,322	17	52,926,563	19	44,927,428	16
3X2X	**Total liabilities and equity**		$ 304,022,909	100	$ 292,630,628	100	$ 284,159,105	100

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

Chairman: Lo, Chih-Hsien President: Huang, Jui-Tien Accounting Manager: Lee, Johnyih

PRESIDENT CHAIN STORE CORP. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
THREE MONTHS AND SIX MONTHS ENDED JUNE 30, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars, except 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(26) and 7	$ 92,175,775	100	$ 87,379,698	100	$ 180,703,389	100	$ 172,021,017	100
5000	Operating costs	6(5)(27) and 7	(60,294,515)	(65)	(57,298,930)	(66)	(118,211,845)	(66)	(113,204,925)	(66)
5900	Gross profit		31,881,260	35	30,080,768	34	62,491,544	34	58,816,092	34
	Operating expenses	6(27)(28)								
6100	Selling expenses		(24,579,043)	(27)	(23,117,421)	(26)	(48,140,466)	(26)	(45,146,009)	(26)
6200	General and administrative expenses		(3,454,692)	(4)	(3,089,523)	(4)	(6,730,887)	(4)	(6,173,767)	(4)
6450	Expected credit (losses) gains	12(2)	(2,263)	-	918	-	(1,670)	-	(1,407)	-
6000	Total operating expenses		(28,035,998)	(31)	(26,206,026)	(30)	(54,873,023)	(30)	(51,321,183)	(30)
6900	Operating profit		3,845,262	4	3,874,742	4	7,618,521	4	7,494,909	4
	Non-operating income and expenses									
7100	Interest income	6(29)	357,299	1	394,555	1	667,892	1	773,986	1
7010	Other income	6(30)	1,091,674	1	780,657	1	1,989,167	1	1,506,825	1
7020	Other gains and losses	6(31)	(93,622)	-	(25,263)	-	(99,775)	-	(75,739)	-
7050	Finance costs	6(32) and 7	(579,398)	(1)	(504,885)	(1)	(1,135,571)	(1)	(981,549)	(1)
7060	Share of profit of associates and joint ventures accounted for using equity method	6(7)	86,505	-	86,087	-	288,333	-	217,810	-
7000	Total non-operating income and expenses		862,458	1	731,151	1	1,710,046	1	1,441,333	1
7900	**Profit before income tax**		4,707,720	5	4,605,893	5	9,328,567	5	8,936,242	5
7950	Income tax expense	6(33)	(959,347)	(1)	(939,517)	(1)	(2,009,375)	(1)	(1,867,429)	(1)
8000	**Profit for the period from continuing operations**		3,748,373	4	3,666,376	4	7,319,192	4	7,068,813	4
8200	**Profit for the period**		$ 3,748,373	4	$ 3,666,376	4	$ 7,319,192	4	$ 7,068,813	4

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PRESIDENT CHAIN STORE CORP. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
THREE MONTHS AND SIX MONTHS ENDED JUNE 30, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars, except earnings per share amount)

			Three months ended June 30				Six months ended June 30			
			2026		2025		2026		2025	
	Items	Notes	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
	Other comprehensive income (loss)									
8316	Unrealized gain (loss) on valuation of equity instruments at fair value through other comprehensive income	6(6)(25)	$ 812,694	1	($ 76,308)	-	$ 1,164,430	1	($ 121,667)	-
8320	Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss	6(25)	7,021	-	(6,106)	-	7,354	-	(11,907)	-
8349	Income tax related to the components of other comprehensive (loss) income that will not be reclassified to profit or loss	6(25)(33)	(642)	-	261	-	(76)	-	(1,615)	-
8310	Components of other comprehensive income (loss) that will not be reclassified to profit or loss		819,073	1	(82,153)	-	1,171,708	1	(135,189)	-
8361	Financial statements translation differences of foreign operations		(176,472)	-	(3,961,816)	(4)	258,679	-	(3,453,509)	(2)
8370	Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss	6(25)	1,279	-	(47,421)	-	34	-	(15,520)	-
8360	Components of other comprehensive (loss) income that will be reclassified to profit or loss		(175,193)	-	(4,009,237)	(4)	258,713	-	(3,469,029)	(2)
8300	**Total other comprehensive income (loss) for the period**		$ 643,880	1	($ 4,091,390)	(4)	$ 1,430,421	1	($ 3,604,218)	(2)
8500	**Total comprehensive income (loss) for the period**		$ 4,392,253	5	($ 425,014)	-	$ 8,749,613	5	$ 3,464,595	2
	Profit attributable to:									
8610	Owners of the parent		$ 3,174,413	3	$ 3,042,612	3	$ 6,265,139	3	$ 5,938,215	3
8620	Non-controlling interests		573,960	1	623,764	1	1,054,053	1	1,130,598	1
			$ 3,748,373	4	$ 3,666,376	4	$ 7,319,192	4	$ 7,068,813	4
	Comprehensive income (loss) attributable to:									
8710	Owners of the parent		$ 3,857,975	4	($ 768,844)	-	$ 7,772,692	4	$ 2,555,188	1
8720	Non-controlling interests		534,278	1	343,830	-	976,921	1	909,407	1
			$ 4,392,253	5	($ 425,014)	-	$ 8,749,613	5	$ 3,464,595	2
9750	Basic earnings per share	6(34)	$ 3.06		$ 2.92		$ 6.03		$ 5.71	
9850	Diluted earnings per share	6(34)	$ 3.05		$ 2.92		$ 6.01		$ 5.70	

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

Chairman: Lo, Chih-Hsien President: Huang, Jui-Tien Accounting Manager: Lee, Johnyih

PRESIDENT CHAIN STORE CORP. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
SIX MONTHS ENDED JUNE 30, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars)

		Equity attributable to owners of the parent								
				Retained earnings		Other equity interest				
	Notes	Share capital - common stock	Capital surplus	Legal reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealized gains (losses) from financial assets at fair value through other comprehensive income	Total	Non-controlling interest	Total equity
Six months ended June 30, 2025										
Balance at January 1, 2025		$ 10,396,223	$ 91,067	$ 16,364,599	$ 13,426,603	$ 1,023,558	$ 975,643	$ 42,277,693	$ 9,742,965	$ 52,020,658
Profit for the period		-	-	-	5,938,215	-	-	5,938,215	1,130,598	7,068,813
Other comprehensive loss for the period	6(25)	-	-	-	-	(3,249,341)	(133,686)	(3,383,027)	(221,191)	(3,604,218)
Total comprehensive income (loss) for the period		-	-	-	5,938,215	(3,249,341)	(133,686)	2,555,188	909,407	3,464,595
Distribution of 2024 earnings:	6(24)									
Legal reserve		-	-	1,185,130	(1,185,130)	-	-	-	-	-
Cash dividends		-	-	-	(9,356,600)	-	-	(9,356,600)	-	(9,356,600)
Non-controlling interest		-	-	-	-	-	-	-	(962,454)	(962,454)
Acquisition of additional equity interest in a subsidiary		-	-	-	(207,582)	-	-	(207,582)	(38,467)	(246,049)
Adjustment to capital surplus due to associates' adjustment of capital surplus		-	(5)	-	-	-	-	(5)	-	(5)
Disposal of financial instruments designated at fair value through other comprehensive income of associates		-	-	-	7,361	-	-	7,361	-	7,361
Payments of unpaid cash dividends from previous year transferred to capital surplus		-	(78)	-	-	-	-	(78)	-	(78)
Balance at June 30, 2025		$ 10,396,223	$ 90,984	$ 17,549,729	$ 8,622,867	($ 2,225,783)	$ 841,957	$ 35,275,977	$ 9,651,451	$ 44,927,428
Six months ended June 30, 2026										
Balance at January 1, 2026		$ 10,396,223	$ 91,958	$ 17,549,729	$ 13,744,000	($ 225,133)	$ 1,004,660	$ 42,561,437	$ 10,365,126	$ 52,926,563
Profit for the period		-	-	-	6,265,139	-	-	6,265,139	1,054,053	7,319,192
Other comprehensive income (loss) for the period	6(25)	-	-	-	-	335,845	1,171,708	1,507,553	(77,132)	1,430,421
Total comprehensive income for the period		-	-	-	6,265,139	335,845	1,171,708	7,772,692	976,921	8,749,613
Distribution of 2025 earnings:	6(24)									
Legal reserve		-	-	1,085,913	(1,085,913)	-	-	-	-	-
Cash dividends		-	-	-	(9,356,600)	-	-	(9,356,600)	-	(9,356,600)
Non-controlling interest		-	-	-	-	-	-	-	(963,405)	(963,405)
Adjustment to capital surplus due to associates' adjustment of capital surplus		-	8	-	-	-	-	8	-	8
Disposal of financial instruments designated at fair value through other comprehensive income of associates		-	-	-	(1,293)	-	1,293	-	-	-
Payments of unpaid cash dividends from previous year transferred to capital surplus		-	(857)	-	-	-	-	(857)	-	(857)
Balance at June 30, 2026		$ 10,396,223	$ 91,109	$ 18,635,642	$ 9,565,333	$ 110,712	$ 2,177,661	$ 40,976,680	$ 10,378,642	$ 51,355,322

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

Chairman: Lo, Chih-Hsien President: Huang, Jui-Tien Accounting Manager: Lee, Johnyih

PRESIDENT CHAIN STORE CORP. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
SIX MONTHS ENDED JUNE 30, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars)

	Notes	Six months ended June 30 2026	2025
CASH FLOWS FROM OPERATING ACTIVITIES			
Consolidated profit before income tax for the period		$ 9,328,567	$ 8,936,242
Adjustments to reconcile before income tax to net cash provided by operating activities			
Income and expenses having no effect on cash flows			
Gain on valuation of financial assets at fair value through profit or loss	6(2)	(11,773)	(12,480)
Expected credit losses	12(2)	1,670	1,407
Depreciation expense	6(8)(9)(27)	13,430,625	12,664,467
Amortization expense	6(27)	405,048	370,953
Depreciation on investment property	6(11)(31)	8,899	80,932
Finance costs	6(32)	1,135,571	981,549
Share of profit of associates and joint ventures accounted for using equity method		(288,333)	(217,810)
Loss on disposal of property, plant and equipment, net	6(31)	54,121	45,867
Gain on disposal of investment property	6(31)	-	(3,742)
Gain on lease modification	6(9)(31)	(52,095)	(51,420)
Interest income	6(29)	(667,892)	(773,986)
Dividend income	6(30)	(190,110)	(118,030)
Changes in assets/liabilities relating to operating activities			
Net changes in assets relating to operating activities			
Financial assets at fair value through profit or loss		(224,033)	125,019
Accounts receivable		414,392	541,127
Other receivables		(2,455,943)	(726,551)
Inventories		603,409	561,296
Prepayments		(292,334)	(104,858)
Other current assets		(177,102)	(255,272)
Net changes in liabilities relating to operating activities			
Contract liabilities - current		1,256,251	210,893
Accounts payable		1,233,441	(3,389,944)
Notes payable		(22,022)	(152,060)
Other payables		(1,196,330)	3,230,130
Other current liabilities, others		59,499	(15,685)
Contract liabilities - non-current		(119,151)	(20,959)
Net defined benefit liabilities		(46,765)	(68,155)
Cash inflow generated from operations		22,187,610	21,838,930
Interest received		673,156	850,259
Income tax paid		(1,972,847)	(1,949,609)
Interest paid		(1,140,062)	(985,343)
Dividend received		93,197	67,612
Net cash flows provided by operating activities		19,841,054	19,821,849

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PRESIDENT CHAIN STORE CORP. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
SIX MONTHS ENDED JUNE 30, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars)

		Six months ended June 30	
	Notes	2026	2025
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at amortized cost - non-current		($ 123,947)	($ 92,151)
Proceeds from disposal of financial assets at amortized cost - current		175,110	-
Acquisition of property, plant and equipment	6(36)	(8,660,490)	(7,288,761)
Payment of interest from acquisition of property, plant and equipment	6(8)(36)	(83,801)	(64,465)
Proceeds from disposal of property, plant and equipment		102,638	66,071
Proceeds from disposal of investment property		-	5,000
Acquisition of intangible assets	6(12)	(115,132)	(110,747)
Increase in guarantee deposits paid		(167,054)	(74,222)
Prepaid property and plant		-	(4,294,473)
(Increase) decrease in other non-current assets		(124,505)	123,402
Net cash flows used in investing activities		(8,997,181)	(11,730,346)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase in short-term borrowings	6(37)	66,570,173	51,339,887
Repayment of short-term borrowings	6(37)	(64,333,156)	(50,877,276)
Increase in short-term notes and bills payable	6(37)	26,887,271	25,262,866
Repayment of short-term notes and bills payable	6(37)	(31,080,908)	(18,267,851)
Increase in long-term borrowings	6(37)	22,510,300	30,761,740
Repayment of long-term borrowings	6(37)	(21,638,041)	(31,844,332)
Payments of lease liabilities	6(9)(37)	(8,144,048)	(7,555,586)
Increase (decrease) in guaranteed deposits received	6(37)	81,832	(29,229)
Increase (decrease) in other non-current liabilities	6(37)	5,526	(2,246)
Change in non-controlling interests		-	4,451
Acquisition of additional equity interest in a subsidiary	6(35)	-	(246,049)
Payments of unpaid cash dividends from previous year transferred to capital surplus		(857)	(78)
Net cash flows used in financing activities		(9,141,908)	(1,453,703)
Effect of foreign 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

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

Chairman: Lo, Chih-Hsien President: Huang, Jui-Tien Accounting Manager: Lee, Johnyih

PRESIDENT CHAIN STORE CORP. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2026 AND 2025
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

1. HISTORY AND ORGANIZATION

(1) President Chain Store Corp. (the "Company") was established on June 10, 1987. The main businesses of the Company and its subsidiaries (collectively referred herein as the "Group") are managing convenience stores, restaurants, drugstores, department stores, supermarkets and online shopping stores. Business areas include Taiwan, Mainland China, Philippines and Japan. The common shares of the Company have been listed on the Taiwan Stock Exchange since August 22, 1997. Details of the Group's main operating activities and segment information are provided in Notes 4 and 14.

(2) The Group's ultimate parent company is Uni-President Enterprises Corp. which holds a 45.4% equity interest in the Company.

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 July 29, 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
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
Amendment 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 pending assessments, the above standards and interpretations have no significant impact to the Group's financial condition and financial performance based on the Group's assessment:

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

A. Clarify and add further guidance for assessing whether a financial asset meets the solely payments of principal and interest (SPPI) criterion, covering contractual terms that can change cash flows based on contingent events (for example, interest rates linked to ESG targets), non-recourse features and contractually-linked instruments.

B. Add new disclosures for certain instruments with contractual terms that can change cash flows (such as some instruments with features linked to the achievement of environment, social and governance (ESG) targets), including a qualitative description of the nature of the contingent event, quantitative information about the possible changes to contractual cash flows that could result from those contractual terms and the gross carrying amount of financial assets and amortized cost of financial liabilities subject to these contractual terms.

C. Clarify the date of recognition and derecognition of some financial assets and liabilities, with a new exception relating to the derecognition of a financial liability (or part of a financial liability) settled through an electronic cash transfer system. Applying the exception, an entity is permitted to derecognize a financial liability at an earlier date if, and only if, the entity has initiated a payment instruction and specific conditions are met.

The conditions for the exception are that the entity making the payment does not have:

(a) the practical ability to withdraw, stop or cancel the payment instruction;
(b) the practical ability to access the cash used for settlement; and
(c) significant settlement risk.

D. 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.

(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 for 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,'Presentation and disclosure in financial statements' 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

Except for the compliance statement, basis of preparation, basis of consolidation, and the additional descriptions described below, the other principal accounting policies are in agreement with Note 4 of the consolidated financial statements for the year ended December 31, 2025. 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 at fair value through profit or loss.

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

(c) Defined benefit liabilities recognized based on the net amount of pension fund assets less the present value of defined benefit obligations.

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.

(3) <u>Basis of consolidation</u>

A. The basis for preparation of consolidated financial statements is as follows:

(a) 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) The details of the individual financial statements of the Company's subsidiaries reviewed or unreviewed by the independent auditors are summarized below:

Name of the subsidiaries	June 30, 2026	June 30, 2025
RSI, Retail Support International Corp.	Financial statements were reviewed	Financial statements were reviewed
President Chain Store (BVI) Holdings Ltd.	〃	〃
Mech-President Corp.	〃	〃
President Transnet Corp.	〃	〃
President Drugstore Business Corp.	〃	〃
Books.com. Co., Ltd.	〃	〃
Uni-President Cold-Chain Corp.	〃	〃
President Chain Store (Hong Kong) Holdings Limited	〃	〃
President Pharmaceutical Corp.	〃	〃
Uni-Wonder Corp.	〃	〃
President Chain Store (Shanghai) Ltd.	〃	〃
Other subsidiaries	Financial statements were unreviewed	Financial statements were unreviewed

B. Subsidiaries included in the consolidated financial statements

Name of investor	Name of subsidiary	Main business activities	Ownership (%) June 30, 2026	Ownership (%) December 31, 2025	Ownership (%) June 30, 2025	Description
The Company	President Chain Store (BVI) Holdings Ltd.	Professional investment	100.00	100.00	100.00	
The Company	PCSC (China) Drugstore Limited	Professional investment	92.20	92.20	92.20	
The Company	Wisdom Distribution Service Corp.	Logistics and storage of publication and e-commerce	100.00	100.00	100.00	
The Company	President Drugstore Business Corp.	Sales of cosmetics, medicines and daily items	100.00	100.00	100.00	
The Company	Ren-Hui Investment Corp.	Professional investment	100.00	100.00	100.00	
The Company	Capital Marketing Consultant Corp.	Enterprise management consultancy	100.00	100.00	100.00	
The Company	President Lanyang Art Corporation	Amusement parks industry and art and cultural exhibition	100.00	100.00	100.00	
The Company	Cold Stone Creamery Taiwan, Ltd.	Sales of ice cream	100.00	100.00	100.00	
The Company	President Chain Store Corporation Insurance Brokers Co., Ltd.	Insurance brokers	100.00	100.00	100.00	
The Company	21 Century Co., Ltd.	Operation of chain restaurants	100.00	100.00	100.00	
The Company	President Being Corp.	Sports and entertainment business	100.00	100.00	100.00	
The Company	Uni-President Oven Bakery Corp.	Bread and pastry retailer	100.00	100.00	100.00	

Name of investor	Name of subsidiary	Main business activities	Ownership (%) June 30, 2026	December 31, 2025	June 30, 2025	Description
The Company	President Chain Store Tokyo Marketing Corp.	Trade and enterprise management consultancy	100.00	100.00	100.00	
The Company	ICASH Corp.	Electronic ticketing and electronic payment	100.00	100.00	100.00	
The Company	Uni-President Superior Commissary Corp.	Fresh food manufacture	90.00	90.00	90.00	
The Company	Qware Systems & Services Corp.	Information software services	86.76	86.76	86.76	
The Company	President Information Corp.	Enterprise information management and consultancy	86.00	86.00	86.00	
The Company	Mech-President Corp.	Gas station, installment and maintenance of elevators	80.87	80.87	80.87	
The Company	President Pharmaceutical Corp.	Sales of various health care products, cosmetics, and pharmaceuticals	73.74	73.74	73.74	
The Company	President Collect Service Corp.	Collection agent	70.00	70.00	70.00	
The Company	Uni-President Department Store Corp.	Department stores	70.00	70.00	70.00	
The Company	President Transnet Corp.	Delivery service	70.00	70.00	70.00	
The Company	Uni-President Cold-Chain Corp.	Low-temperature logistics and warehousing	60.00	60.00	60.00	
The Company	Uni-Wonder Corp.	Coffee chain store	60.00	60.00	60.00	
The Company	Duskin Serve Taiwan Co., Ltd.	Cleaning instruments leasing and selling	51.00	51.00	51.00	
The Company	Books.com. Co., Ltd.	Retail business without shop	50.03	50.03	50.03	
The Company	RSI, Retail Support International Corp.	Room-temperature logistics and warehousing	25.00	25.00	25.00	(b)
The Company	Connection Labs Ltd.	Other software and internet-related	100.00	100.00	100.00	
President Chain Store (BVI) Holdings Ltd.	President Chain Store (Labuan) Holdings Ltd.	Professional investment	100.00	100.00	100.00	
President Chain Store (BVI) Holdings Ltd.	President Chain Store (Hong Kong) Holdings Limited	Professional investment	100.00	100.00	100.00	
PCSC (China) Drugstore Limited	President Cosmed Chain Store (Shen Zhen) Co., Ltd.	Wholesale of merchandise	100.00	100.00	100.00	
Wisdom Distribution Service Corp.	PLI, President Logistics International Corp.	Trucking	20.00	20.00	20.00	(a)
Uni-President Cold-Chain Corp.	PLI, President Logistics International Corp.	Trucking	25.00	25.00	25.00	(a)
Uni-President Cold-Chain Corp.	Uni-President Logistics (BVI) Holdings Limited	Professional investment	100.00	100.00	100.00	
RSI, Retail Support International Corp.	Retail Support Taiwan Corp.	Room-temperature logistics and warehousing	51.00	51.00	51.00	
RSI, Retail Support International Corp.	PLI, President Logistics International Corp.	Trucking	49.00	49.00	49.00	(a)
Retail Support Taiwan Corp.	PLI, President Logistics International Corp.	Trucking	6.00	6.00	6.00	(a)
PLI, President Logistics International Corp.	CSL, Chieh Shun Logistics International Corp.	Trucking	100.00	100.00	100.00	
Capital Marketing Consultant Corp.	Uni-Capital Marketing Consultant Holding Co., Ltd.	Professional investment	100.00	100.00	100.00	

Name of investor	Name of subsidiary	Main business activities	Ownership (%) June 30, 2026	December 31, 2025	June 30, 2025	Description
Capital Marketing Consultant Corp.	Uni-Sogood Marketing Consultant Philippines Corporation	Enterprise management consultancy	100.00	100.00	100.00	
Uni-Capital Marketing Consultant Holding Co., Ltd.	Uni-Capital Marketing Consultant Corp.	Enterprise management consultancy	100.00	100.00	100.00	
President Information Corp.	Uni-President Information Philippines Corp.	Enterprise information management and consultancy	100.00	100.00	100.00	(c)
Mech-President Corp.	Tong Ching Corporation	Gas station	60.00	60.00	60.00	
President Pharmaceutical Corp.	President Pharmaceutical (Hong Kong) Holdings Limited	Sales of various health care products, cosmetics, and pharmaceuticals	100.00	100.00	100.00	
President Pharmaceutical (Hong Kong) Holdings Limited	President (Shanghai) Health Product Trading Company Ltd.	Sales of various health care products, cosmetics, and pharmaceuticals	100.00	100.00	100.00	
President Chain Store (Labuan) Holdings Ltd.	Philippine Seven Corp.	Convenience store	56.88	56.88	56.00	(d)
Philippine Seven Corp.	Convenience Distribution Inc.	Logistics, warehousing and retail	100.00	100.00	100.00	
Philippine Seven Corp.	Store Sites Holding, Inc.	Professional investment	100.00	100.00	100.00	
President Chain Store (Hong Kong) Holdings Limited	PCSC (China) Drugstore Limited	Professional investment	7.80	7.80	7.80	(a)
President Chain Store (Hong Kong) Holdings Limited	President Chain Store (Shanghai) Ltd.	Convenience store	100.00	100.00	100.00	
President Chain Store (Hong Kong) Holdings Limited	Shanghai President Logistics Co., Ltd.	Logistics and warehousing	100.00	100.00	100.00	
President Chain Store (Hong Kong) Holdings Limited	President Chain Store (Taizhou) Ltd.	Logistics and warehousing	100.00	100.00	100.00	
President Chain Store (Hong Kong) Holdings Limited	President Chain Store (Zhejiang) Ltd.	Convenience store	100.00	100.00	100.00	
President Chain Store (Hong Kong) Holdings Limited	Beauty Wonder (Zhejiang) Trading Co., Ltd.	Sales of cosmetics and medicine	100.00	100.00	100.00	
Shanghai President Logistics Co., Ltd.	Zhejiang Uni-Champion Logistics Development Co., Ltd.	Logistics and warehousing	50.00	50.00	50.00	
Shanghai President Logistics Co., Ltd.	President Logistics ShanDong Co., Ltd.	Logistics and warehousing	100.00	100.00	100.00	
Uni-President Logistics (BVI) Holdings Limited	Zhejiang Uni-Champion Logistics Development Co., Ltd.	Logistics and warehousing	50.00	50.00	50.00	
Ren-Hui Investment Corp.	Ren Hui Holding Co., Ltd.	Professional investment	100.00	100.00	100.00	

(a) The Group holds more than 50% shareholding in the subsidiary.

(b) As the Company controls the financial and operating policies of RSI, Retail Support International Corp. the latter is included as a subsidiary in the consolidated financial statements.

(c) The Company established a new subsidiary in March 2025.

(d) The Company acquired an additional 0.68% and 0.88% shares of the subsidiary, Philippine Seven Corp. in June 2025 and October 2025. Please refer to Note 6(35).

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 that have non-controlling interests that are material to the Group: None.

(4) Employee benefits

Defined benefit plans

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. And, the related information is disclosed accordingly.

(5) Income tax

A. 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.

B. If a change in tax rate is enacted or substantively enacted in an interim period, the Group recognizes the effect of the change immediately in the interim period in which the change occurs. The effect of the change on items recognized outside profit or loss is recognized in other comprehensive income or equity while the effect of the change on items recognized in profit or loss is recognized in profit or loss.

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

There have been no significant changes during the period. Please 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

	June 30, 2026	December 31, 2025	June 30, 2025
Cash on hand and petty cash	$ 1,438,200	$ 1,487,995	$ 1,302,129
Checking accounts and demand deposits	14,595,741	16,372,041	21,704,290
Cash equivalents			
Time deposits	28,499,763	27,075,657	25,651,079
Short-term financial instruments	7,609,108	5,246,441	5,777,482
	$ 52,142,812	$ 50,182,134	$ 54,434,980

A. The Group transacts with a variety of financial institutions, all with high credit quality, to disperse credit risk, so it considers the probability of counterparty default as remote.

B. Information about time deposits provided as security for performance guarantees and reclassified as “Other non-current assets – guarantee deposits paid” is provided in Note 8.

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

	June 30, 2026	December 31, 2025	June 30, 2025
Financial assets mandatorily measured at fair value through profit or loss			
Current items:			
Beneficiary certificates	$ 1,540,532	$ 1,307,723	$ 1,443,147
Valuation adjustment	3,337	340	6,902
	$ 1,543,869	$ 1,308,063	$ 1,450,049
Non-current items:			
Unlisted stocks	$ 241,516	$ 241,516	$ 241,515
Valuation adjustment	(48,460)	(48,460)	(156,035)
	$ 193,056	$ 193,056	$ 85,480

A. The Group recognized net profit of $96,734, $74,807, $102,486 and $80,857 in relation to financial assets at fair value through profit or loss for the three months and six months ended June 30, 2026 and 2025, respectively.

B. No financial assets at fair value through profit or loss of the Group were pledged to others.

C. Information relating to credit risk is provided in Note 12(2).

(3) Financial assets at amortized cost

	June 30, 2026	December 31, 2025	June 30, 2025
Current items:			
Time deposits	$ 229,742	$ 391,485	$ 167,280
Non-Current items:			
Time deposits	$ 330,842	$ 206,895	$ 282,211

A. The Group recognized interest income in profit or loss on financial assets at amortized cost amounting to $2,825, $1,593, $5,726 and $7,543 for the three months and six months 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 deposit are financial institutions with high credit quality, so the Group expects that the probability of counterparty default is remote.

(4) Accounts receivable

	June 30, 2026	December 31, 2025	June 30, 2025
Accounts receivable	$ 8,117,215	$ 7,729,946	$ 7,146,672
Less:Allowance for doubtful accounts	(87,338)	(112,791)	(111,655)
	$ 8,029,877	$ 7,617,155	$ 7,035,017

A. The ageing analysis of accounts receivable that were past due but not impaired is as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
Not past due	$ 7,893,017	$ 7,555,680	$ 6,966,063
Up to 90 days	214,373	161,153	175,900
91 to 180 days	8,405	10,696	3,831
181 to 365 days	352	2,199	878
Over 365 days	1,068	218	-
	$ 8,117,215	$ 7,729,946	$ 7,146,672

The above aging analysis was based on past due date.

B. As of June 30, 2026, December 31, 2025 and June 30, 2025, accounts receivable were all from contracts with customers. And as of January 1, 2025, the balance of receivables from contracts with customers amounted to $7,577,551.

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 accounts receivable were $8,029,877, $7,617,155 and $7,035,017, respectively.

D. Information relating to credit risk is provided in Note 12(2).

(5) Inventories

	June 30, 2026		
	Cost	Allowance for valuation loss	Book value
Raw materials and work in process	$ 155,092	$ -	$ 155,092
Merchandise and finished goods	26,097,702	(147,106)	25,950,596
	$ 26,252,794	($ 147,106)	$ 26,105,688

	December 31, 2025		
	Cost	Allowance for valuation loss	Book value
Raw materials and work in process	$ 145,850	$ -	$ 145,850
Merchandise and finished goods	26,786,811	(223,564)	26,563,247
	$ 26,932,661	($ 223,564)	$ 26,709,097

	June 30, 2025		
	Cost	Allowance for valuation loss	Book value
Raw materials and work in process	$ 126,575	$ -	$ 126,575
Merchandise and finished goods	23,143,711	(199,625)	22,944,086
	$ 23,270,286	($ 199,625)	$ 23,070,661

The cost of inventories recognized as expense for the period:

	Three months ended June 30, 2026	Three months ended June 30, 2025
Cost of goods sold and service costs	$ 59,666,417	$ 56,605,390
Loss on (gain on reversal of) valuation of inventories	(92,356)	11,815
Spoilage	595,676	569,928
Others	124,778	111,797
	$ 60,294,515	$ 57,298,930

	Six months ended June 30, 2026	Six months ended June 30, 2025
Cost of goods sold and service costs	$ 116,796,562	$ 111,760,127
Loss on (gain on reversal of) valuation of inventories	(76,458)	14,422
Spoilage	1,230,055	1,191,025
Others	261,686	239,351
	$ 118,211,845	$ 113,204,925

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

	June 30, 2026	December 31, 2025	June 30, 2025
Equity instruments			
Listed stocks	$ 265,606	$ 265,606	$ 265,606
Unlisted stocks	4,348	4,348	4,348
	269,954	269,954	269,954
Valuation adjustment	2,221,076	1,056,646	890,508
	$ 2,491,030	$ 1,326,600	$ 1,160,462

A. The Group has elected to classify the listed and unlisted stocks that are considered to be strategic investments and steady dividend income as financial assets at fair value through other comprehensive income.

B. 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:

	Three months ended June 30, 2026	Three months ended June 30, 2025
Equity instruments at fair value through other comprehensive income		
Fair value change recognized in other comprehensive income		
Held at end of period	$ 812,694	($ 76,308)
Dividend income recognized in profit or loss	$ 99,397	$ 49,653

	Six months ended June 30, 2026	Six months ended June 30, 2025
Equity instruments at fair value through other comprehensive income		
Fair value change recognized in other comprehensive income		
Held at end of period	$ 1,164,430	($ 121,667)
Dividend income recognized in profit or loss	$ 99,397	$ 49,653

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 financial assets at fair value through other comprehensive income held by the Group was $2,491,030, $1,326,600 and $1,160,462, respectively.

D. No financial assets at fair value through other comprehensive income of the Group were pledged to others.

E. Information relating to credit risk is provided in Note 12(2).

(7) Investments accounted for using the equity method

	June 30, 2026	December 31, 2025	June 30, 2025
Associates			
Uni-Prosperity Lifestyle Corp. (Formerly known as "PresiCarre Corp.")	$ 10,014,504	$ 9,850,715	$ 9,915,810
President Fair Development Corp.	2,385,210	2,434,467	2,366,948
Uni-President Development Corp.	768,944	792,501	768,331
President International Development Corp.	507,411	505,426	476,194
Uni-President Organics Corp.	46,736	49,060	43,245
Tung Ho Development Co., Ltd.	37,317	40,328	42,215
President Technology Corp.	22,571	27,558	18,599
	13,782,693	13,700,055	13,631,342
Joint ventures			
Mister Donut Taiwan Co., Ltd.	$ 96,109	$ 117,656	$ 103,580
	$ 13,878,802	$ 13,817,711	$ 13,734,922

The investments in associates or joint ventures are not significant to the Group. The details of the Group's share of the operating results in the aforementioned investments are as follows:

A. The Group's share of the operating results in all individually immaterial associates is summarized below:

	Three months ended June 30, 2026	Three months ended June 30, 2025
Total comprehensive income	$ 96,198	$ 28,703
	Six months ended June 30, 2026	Six months ended June 30, 2025
Total comprehensive income	$ 293,362	$ 180,553

B. The Group's share of the operating results in all individually immaterial joint ventures is summarized below:

	Three months ended June 30, 2026	Three months ended June 30, 2025
Total comprehensive income	($ 1,393)	$ 3,857
	Six months ended June 30, 2026	Six months ended June 30, 2025
Total comprehensive income	$ 2,359	$ 9,830

(8) Property, plant and equipment

A. The details of property, plant and equipment are as follows:

	2026						
	Land	Buildings	Transportation equipment	Operating equipment	Leasehold improvements	Others	Total
At January 1							
Cost	$ 15,224,592	$ 6,151,754	$ 8,852,159	$ 37,882,540	$ 33,325,654	$ 24,064,473	$ 125,501,172
Accumulated depreciation and impairment	(3,932)	(3,369,155)	(5,999,566)	(23,171,010)	(19,651,764)	(11,015,096)	(63,210,523)
	$ 15,220,660	$ 2,782,599	$ 2,852,593	$ 14,711,530	$ 13,673,890	$ 13,049,377	$ 62,290,649
Opening net book amount as of January 1	$ 15,220,660	$ 2,782,599	$ 2,852,593	$ 14,711,530	$ 13,673,890	$ 13,049,377	$ 62,290,649
Additions	43,254	2,286	18,105	1,783,960	1,618,230	4,016,848	7,482,683
Disposals	-	(1,833)	(14,511)	(52,785)	(71,048)	(16,582)	(156,759)
Transfer	(189,570)	(18,302)	111,993	175,442	178,315	(477,022)	(219,144)
Depreciation charge	-	(89,693)	(290,896)	(2,193,825)	(1,485,373)	(878,429)	(4,938,216)
Net exchange differences	(607)	4,024	(139)	31,899	(39,183)	(116,101)	(120,107)
Closing net book amount as of June 30	$ 15,073,737	$ 2,679,081	$ 2,677,145	$ 14,456,221	$ 13,874,831	$ 15,578,091	$ 64,339,106
At June 30							
Cost	$ 15,077,669	$ 6,125,141	$ 8,833,751	$ 39,245,474	$ 34,574,364	$ 26,923,522	$ 130,779,921
Accumulated depreciation and impairment	(3,932)	(3,446,060)	(6,156,606)	(24,789,253)	(20,699,533)	(11,345,431)	(66,440,815)
	$ 15,073,737	$ 2,679,081	$ 2,677,145	$ 14,456,221	$ 13,874,831	$ 15,578,091	$ 64,339,106

	2025						
	Land	Buildings	Transportation equipment	Operating equipment	Leasehold improvements	Others	Total
At January 1							
Cost	$ 10,582,810	$ 5,140,456	$ 8,076,820	$ 34,498,043	$ 29,888,854	$ 19,039,204	$ 107,226,187
Accumulated depreciation and impairment	(3,932)	(3,123,983)	(5,771,238)	(20,290,718)	(17,851,369)	(10,514,455)	(57,555,695)
	$ 10,578,878	$ 2,016,473	$ 2,305,582	$ 14,207,325	$ 12,037,485	$ 8,524,749	$ 49,670,492
Opening net book amount as of January 1	$ 10,578,878	$ 2,016,473	$ 2,305,582	$ 14,207,325	$ 12,037,485	$ 8,524,749	$ 49,670,492
Additions	41,763	3,728	27,259	2,287,360	1,621,737	3,247,473	7,229,320
Disposals	-	(144)	(4,180)	(41,485)	(53,054)	(13,075)	(111,938)
Transfer	4,127,000	817,442	557,382	21,972	327,399	(1,055,914)	4,795,281
Depreciation charge	-	(83,587)	(288,860)	(2,148,910)	(1,420,294)	(757,302)	(4,698,953)
Net exchange differences	(1,857)	(9,895)	(5,631)	(67,392)	(100,401)	(294,390)	(479,566)
Closing net book amount as of June 30	$ 14,745,784	$ 2,744,017	$ 2,591,552	$ 14,258,870	$ 12,412,872	$ 9,651,541	$ 56,404,636
At June 30							
Cost	$ 14,749,716	$ 5,967,445	$ 8,572,163	$ 35,905,390	$ 31,132,041	$ 20,180,218	$ 116,506,973
Accumulated depreciation and impairment	(3,932)	(3,223,428)	(5,980,611)	(21,646,520)	(18,719,169)	(10,528,677)	(60,102,337)
	$ 14,745,784	$ 2,744,017	$ 2,591,552	$ 14,258,870	$ 12,412,872	$ 9,651,541	$ 56,404,636

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

	Three months ended June 30, 2026	Three months ended June 30, 2025
Amount capitalized	$ 44,004	$ 28,291
Interest rate range	1.35%~1.95%	1.30%~2.01%

	Six months ended June 30, 2026	Six months ended June 30, 2025
Amount capitalized	$ 83,801	$ 64,465
Interest rate range	1.35%~1.95%	1.30%~2.01%

C. Impairment information about the property, plant and equipment is provided in Note 6(14).

D. Information about the property, plant and equipment pledged to others as collateral is provided in Note 8.

E. The Group signed a contract for the acquisition of real estate located at No. 153~163, Shitan Rd., Neihu Dist., Taipei City for $4,300,000 and related expenses on March, 2025. The payment had been fully paid as of June 30, 2025 and the process of transferring the ownership had been completed in June, 2025. The real estate was transferred from other non-current assets to property, plant, and equipment.

(9) Leasing arrangements－lessee

A. The Group leases various assets including land, buildings, transportation equipment, etc. 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. Additionally, under the lease agreement for right-of-use assets, the Group has obligations for the restoration of the assets upon termination of the lease. Information relating to decommissioning liabilities is provided in Note 6(21).

B. The carrying amount of right-of-use assets and the depreciation charge are as follows:

	June 30, 2026	December 31, 2025	June 30, 2025
	Carrying amount	Carrying amount	Carrying amount
Land	$ 1,162,742	$ 1,215,844	$ 1,259,449
Buildings	103,405,739	99,894,058	95,831,253
Machinery and equipment	1,892	2,108	-
Other equipment	5,427	3,333	3,996
	$ 104,575,800	$ 101,115,343	$ 97,094,698

	Three months ended June 30, 2026	Three months ended June 30, 2025
	Depreciation charge	Depreciation charge
Land	$ 47,035	$ 48,283
Buildings	4,239,473	3,965,595
Machinery and equipment	108	-
Other equipment	367	332
	$ 4,286,983	$ 4,014,210

	Six months ended June 30, 2026	Six months ended June 30, 2025
	Depreciation charge	Depreciation charge
Land	$ 97,454	$ 92,676
Buildings	8,394,005	7,872,175
Machinery and equipment	216	-
Other equipment	734	663
	$ 8,492,409	$ 7,965,514

C. For the three months and six months ended June 30, 2026 and 2025, the additions to right-of-use assets were $6,955,108, $5,703,989, $12,967,068 and $15,163,288, respectively.

D. The information on profit and loss accounts relating to lease contracts is as follows:

	Three months ended June 30, 2026	Three months ended June 30, 2025
Items affecting profit or loss		
Interest expense on lease liabilities	$ 441,054	$ 375,119
Expense on short-term lease contracts	160,696	210,730
Expense on leases of low-value assets	34,265	28,755
Expense on variable lease payments	263,202	258,412
Gain on sublease of right-of-use assets	236,937	208,153
Gain on lease modification	16,256	29,696

	Six months ended June 30, 2026	Six months ended June 30, 2025
Items affecting profit or loss		
Interest expense on lease liabilities	$ 859,495	$ 738,749
Expense on short-term lease contracts	340,764	436,914
Expense on leases of low-value assets	78,828	64,111
Expense on variable lease payments	542,681	526,172
Gain on sublease of right-of-use assets	464,858	427,602
Gain on lease modification	52,095	51,420

E. For the six months ended June 30, 2026 and 2025, the Group’s total cash outflows for leases was $9,965,816 and $9,321,532, respectively.

F. Variable lease payments

(a) Some of the Group’s lease contracts contain variable lease payment terms that are linked to sales generated from a store or department store counter. For the above-mentioned stores, approximately 5.26% and 5.41% as of June 30, 2026 and 2025, respectively, are on the basis of variable payment terms and are accrued based on the sales amount. Variable payment terms are used for a variety of reasons. Various lease payments that depend on sales are recognized in profit or loss in the period in which the event or condition that triggers those payments occurs.

(b) A 1% increase in the aggregate sales amount of all stores with such variable lease contracts would increase total lease payments by approximately $5,427 and $5,262 for the six months ended June 30, 2026 and 2025, respectively.

G. The Group’s leases not yet commenced to which the lessee is committed are business premises for the lessees, and the lease liabilities undiscounted as of June 30, 2026, December 31, 2025 and June 30, 2025, amounted to $1,640,753, $2,079,039 and $1,706,831, respectively.

(10) Leasing arrangements – lessor

A. The Group leases various assets including land, buildings, machinery and equipment, etc. 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. Information on profit in relation to lease contracts is as follows for the three months and six months ended June 30, 2026 and 2025:

	Three months ended June 30, 2026	Three months ended June 30, 2025
Rental revenue	$ 533,186	$ 446,703
Rental revenue from variable lease payments	$ 453,515	$ 347,516

	Six months ended June 30, 2026	Six months ended June 30, 2025
Rental revenue	$ 1,125,517	$ 922,383
Rental revenue from variable lease payments	$ 919,922	$ 726,610

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

	June 30, 2026	December 31, 2025	June 30, 2025
Current year	$ 376,214	$ -	$ 161,055
Within 1 year	512,468	691,572	253,094
Within 1~2 years	313,299	447,690	189,848
Within 2~3 years	201,495	276,494	144,016
Within 3~4 years	118,574	187,455	112,506
Within 4~5 years	93,669	109,180	79,618
Over 5 years	519,495	580,203	525,099
	$ 2,135,214	$ 2,292,594	$ 1,465,236

(11) Investment property

	2026			
	Land	Buildings	Right-of-use assets	Total
At January 1	$ 755,930	$ 315,861	$ -	$ 1,071,791
Transfer	189,570	18,302	-	207,872
Depreciation charge	-	(8,899)	-	(8,899)
At June 30	$ 945,500	$ 325,264	$ -	$ 1,270,764

	2025			
	Land	Buildings	Right-of-use assets	Total
At January 1	$ 1,480,524	$ 587,232	$ 831,444	$ 2,899,200
Disposal	(691)	(567)	-	(1,258)
Transfer	(450,437)	(189,824)	-	(640,261)
Depreciation charge	-	(11,645)	(69,287)	(80,932)
At June 30	$ 1,029,396	$ 385,196	$ 762,157	$ 2,176,749

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

	Three months ended June 30, 2026	Three months ended June 30, 2025
Rental income from investment property	$ 21,802	$ 219,777
Direct operating expenses arising from the investment property that generated rental income during the period	$ 9,580	$ 46,549

	Six months ended June 30, 2026	Six months ended June 30, 2025
Rental income from investment property	$ 44,579	$ 460,293
Direct operating expenses arising from the investment property that generated rental income during the period	$ 20,412	$ 93,293

B. The fair value of the investment property held by the Group amounted to $3,538,679, $3,223,880 and $5,887,063 as at June 30, 2026, December 31, 2025 and June 30, 2025, respectively, which was assessed based on recent settlement prices of similar and comparable properties, as well as the reports of independent appraisers. Valuations were made using the comparison approach and income approach which is categorized within level 3 in the fair value hierarchy. Key assumptions of discount rates ranged from 1.62% to 3.11%, 1.62% to 3.11% and 1.62% to 2.66%, respectively.

C. Information on investment property pledged to others as collateral is provided in Note 8.

(12) Intangible assets

	2026				
	Software	Goodwill	License agreement	Others	Total
At January 1					
Cost	$ 3,876,526	$ 2,194,436	$ 7,524,890	$ 593,215	$ 14,189,067
Accumulated amortization and impairment	(2,958,609)	-	(1,553,273)	(427,366)	(4,939,248)
	$ 917,917	$ 2,194,436	$ 5,971,617	$ 165,849	$ 9,249,819
Opening net book amount as of January 1	$ 917,917	$ 2,194,436	$ 5,971,617	$ 165,849	$ 9,249,819
Additions	113,884	-	-	1,248	115,132
Amortization expense	(224,250)	-	(93,306)	(17,281)	(334,837)
Net exchange differences	296	627	-	-	923
Closing net book amount as of June 30	$ 807,847	$ 2,195,063	$ 5,878,311	$ 149,816	$ 9,031,037
At June 30					
Cost	$ 3,978,086	$ 2,195,063	$ 7,524,890	$ 594,463	$ 14,292,502
Accumulated amortization and impairment	(3,170,239)	-	(1,646,579)	(444,647)	(5,261,465)
	$ 807,847	$ 2,195,063	$ 5,878,311	$ 149,816	$ 9,031,037

	2025				
	Software	Goodwill	License agreement and customer list	Others	Total
At January 1					
Cost	$ 3,265,364	$ 2,196,459	$ 7,524,890	$ 584,188	$ 13,570,901
Accumulated amortization and impairment	(2,628,650)	-	(1,359,114)	(386,021)	(4,373,785)
	$ 636,714	$ 2,196,459	$ 6,165,776	$ 198,167	$ 9,197,116
Opening net book amount as of January 1	$ 636,714	$ 2,196,459	$ 6,165,776	$ 198,167	$ 9,197,116
Additions	104,793	-	-	5,954	110,747
Amortization expense	(183,150)	-	(97,080)	(22,149)	(302,379)
Net exchange differences	(2,692)	(5,203)	-	-	(7,895)
Closing net book amount as of June 30	$ 555,665	$ 2,191,256	$ 6,068,696	$ 181,972	$ 8,997,589
At June 30					
Cost	$ 3,326,680	$ 2,191,256	$ 7,524,890	$ 590,143	$ 13,632,969
Accumulated amortization and impairment	(2,771,015)	-	(1,456,194)	(408,171)	(4,635,380)
	$ 555,665	$ 2,191,256	$ 6,068,696	$ 181,972	$ 8,997,589

A. Amortization expense on intangible assets is recognized as operating expenses.

B. Goodwill is allocated as follows to the Group's cash-generating units identified according to operating segment:

	June 30, 2026	June 30, 2025
Retail business group	$ 225,194	$ 221,387
Logistics business group	21,311	21,311
Other operating segments	1,948,558	1,948,558
	$ 2,195,063	$ 2,191,256

C. Impairment information about the intangible assets is provided in Note 6(14).

(13) Other non-current assets

	June 30, 2026	December 31, 2025	June 30, 2025
Guarantee deposits paid	$ 4,188,464	$ 4,032,084	$ 3,915,713
Others	1,039,983	975,506	1,032,219
	$ 5,228,447	$ 5,007,590	$ 4,947,932

(14) Impairment of non-financial assets

A. There were neither impairment loss nor reversal of impairment loss recognized for the six months ended June 30, 2026 and 2025.

B. The Group performs impairment testing on license agreement and customer list annually. The recoverable amount has been determined based on value-in-use and replacement cost calculations. The calculations of value-in-use use pre-tax cash flow projections based on financial budgets approved by the management. The calculations of replacement cost use the actual selling expense. The recoverable amount is calculated using the value-in-use and the replacement cost exceeded their carrying amount, so license agreement and customer list were not impaired. The key assumptions used for value-in-use calculations are provided in Note 6(14) in the consolidated financial statements for the year ended December 31, 2025.

C. The Group performs impairment testing annually. The recoverable amount 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. The recoverable amount calculated using the value-in-use exceeded their carrying amount for the quarter ended December 31, 2025, so goodwill was not impaired. The key assumptions used for value-in-use calculations provided in Note 6(14) in the consolidated financial statements for the year ended December 31, 2025.

(15) Short-term borrowings

Type of borrowings	June 30, 2026	Interest rate range	Collateral
Bank borrowings			
Credit loan	$ 14,374,532	1.75%~5.85%	None

Type of borrowings	December 31, 2025	Interest rate range	Collateral
Bank borrowings			
Credit loan	$ 12,133,459	1.70%~5.95%	None

Type of borrowings	June 30, 2025	Interest rate range	Collateral
Bank borrowings			
Credit loan	$ 6,936,999	1.74%~6.25%	None

A. For information regarding the capitalization of interest for the six months ended June 30, 2026 and 2025, please refer to Note 6(8).

B. Relevant interest expense on borrowings is recognized as "Finance costs".

(16) Short-term notes and bills payable

Type of borrowings	June 30, 2026	Interest rate range	Pledged or secured
Commercial papers payable	$ 2,800,000	1.70%~1.96%	Please refer to the details below
Less: Unamortized discount	(1,098)		
	$ 2,798,902		

Type of borrowings	December 31, 2025	Interest rate range	Pledged or secured
Commercial papers payable	$ 7,000,000	1.64%~1.71%	Please refer to the details below
Less: Unamortized discount	(7,461)		
	$ 6,992,539		

Type of borrowings	June 30, 2025	Interest rate range	Pledged or secured
Commercial papers payable	$ 9,100,000	1.66%~1.78%	Please refer to the details below
Less: Unamortized discount	(6,844)		
	$ 9,093,156		

A. The above commercial papers were issued and secured by bank and bills finance corporation for short-term financing.

B. For information regarding the capitalization of interest for the six months ended June 30, 2026 and 2025, please refer to Note 6(8).

C. Relevant interest expense on borrowings is recognized as "Finance costs".

(17) Other payables

	June 30, 2026	December 31, 2025	June 30, 2025
Store collections	$ 12,502,773	$ 10,845,924	$ 15,454,920
Dividend payable	10,320,000	-	10,323,505
Wages, salaries and bonus payable	5,623,319	6,090,857	5,244,753
Incentive bonus payable to franchisees	2,845,278	3,770,320	2,606,384
Payables for acquisition of property, plant and equipment	1,418,838	2,680,446	2,124,776
Sales receipt on behalf of others	1,096,666	1,557,115	1,117,401
Employees' compensation and remuneration for directors and supervisors	527,007	930,794	506,743
Payables for labor and health insurance	332,285	331,464	317,284
Rent payable	85,896	93,915	92,680
Others	10,037,041	10,688,313	8,853,822
	$ 44,789,103	$ 36,989,148	$ 46,642,268

(18) Other current liabilities

	June 30, 2026	December 31, 2025	June 30, 2025
Advance receipts of deposits	$ 1,958,419	$ 1,878,437	$ 1,956,247
Others	649,267	669,750	662,192
	$ 2,607,686	$ 2,548,187	$ 2,618,439

(19) Long-term borrowings

Type of borrowings	Interest rate range	Collateral	June 30, 2026
Long-term bank borrowings			
Credit loan	1.38%~2.00%	None	$ 16,878,988
Secured borrowings	2.33%~2.63%	Property, plant and equipment	432,649
			17,311,637
Less: Current portion			(268,180)
			$ 17,043,457

Type of borrowings	Interest rate range	Collateral	December 31, 2025
Long-term bank borrowings			
Credit loan	1.38%~2.00%	None	$ 15,979,720
Secured borrowings	2.33%~2.63%	Property, plant and equipment	459,659
			16,439,379
Less: Current portion			(1,274,778)
			$ 15,164,601

Type of borrowings	Interest rate range	Collateral		June 30, 2025
Long-term bank borrowings				
Credit loan	1.38%~2.00%	None	$	13,363,959
Secured borrowings	2.44%~2.63%	Property, plant and equipment		443,824
				13,807,783
Less: Current portion			(	176,837)
			$	13,630,946

A. For information relating to capitalization of borrowing costs for the six months ended June 30, 2026 and 2025, please refer to Note 6(8).

B. Relevant interest expense on borrowings is recognized as "Finance costs".

(20) Pensions

A. The Company and its domestic subsidiaries operate a defined benefit pension plan, in accordance with the Labor Standards Law, which covers 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 Labor Standards 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 six months prior to retirement. The Company and its domestic subsidiaries contribute monthly an amount equal to 2%~8% of employees' monthly salaries and wages to a retirement fund at the Bank of Taiwan, the trustee, under the name of the independent retirement fund committee. Also, the Company and its domestic subsidiaries would assess the balance in the aforementioned labor pension reserve account by December 31, every year. If the account balance is insufficient to pay the pension calculated by the aforementioned method to the employees expected to qualify for retirement in the following year, the Company and its domestic subsidiaries will make contributions to cover the deficit by next March. Furthermore, the subsidiary, Philippine Seven Corp. has a defined benefit pension plan.

For the aforementioned pension plan, the Group recognized pension costs of $32,561, $33,093, $68,424 and $66,870 for the three months and six months ended June 30, 2026 and 2025, respectively.

B. Effective July 1, 2005, the Company and its domestic subsidiaries have established a defined contribution pension plan (the "New Plan") under the Labor Pension Act (the "Act"), covering all regular employees with R.O.C. nationality. Under the New Plan, the Company and its domestic subsidiaries contribute monthly an amount based on 6% of the employees' monthly salaries and wages to the employees' individual pension accounts at the Bureau of Labor Insurance. The benefits accrued are paid monthly or in lump sum upon termination of employment.

The Company's mainland China subsidiaries have a 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 (PRC) are based on certain percentage of employees' monthly salaries and wages. The contribution percentage for the six months ended June 30, 2026 and 2025 were 14%～20%. 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 months and six months ended June 30, 2026 and 2025 were $306,840, $287,660, $612,824 and $574,701, respectively.

(21) Other non-current liabilities

	June 30, 2026	December 31, 2025	June 30, 2025
Guarantee deposits received	$ 4,597,847	$ 4,514,992	$ 4,528,965
Provision for decommissioning liability	1,276,729	921,014	880,097
Others	356,801	662,583	497,362
	$ 6,231,377	$ 6,098,589	$ 5,906,424

(22) Share capital

As of June 30, 2026, the Company's authorized capital was $10,500,000, consisting of 1,050,000 thousand shares of ordinary stock, and the paid-in capital was $10,396,223 with a par value of $10 (in dollars) per share. All proceeds from shares issued have been collected. The number of the Company's outstanding ordinary shares was both 1,039,622,255 as of June 30, 2026 and January 1, 2026.

(23) Capital surplus

In accordance with the Company Act of the Republic of China, any capital surplus arising from paid-in capital in excess of the 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 Securities and Exchange Law of the Republic of China requires that the amount of capital surplus to be capitalized, as above, should not exceed 10% of paid-in capital each year. Capital surplus should not be used to cover accumulated deficit unless the legal reserve is insufficient.

(24) Retained earnings

A. Under the Company's Articles of Incorporation, the current year's earnings, if any, must first be used to pay all taxes and offset prior years' operating losses, then 10% of the remaining amount is to be set aside as a legal reserve. The Company may then set aside or reserve a certain amount as special reserve according to the relevant regulations, treat it as the current period's distributable earnings then add cumulative unappropriated earnings of the previous year to the cumulative distributable earnings. The profit allocation proposal should be proposed by the Board of Directors and voted on by the shareholders at the shareholders' meeting. The dividends and bonus to be distributed to shareholders may be 50% or more of the distributable amount for the current period, and 50%~100% of dividends are to be distributed as cash dividends, and the remaining undistributed amount to be set aside as unappropriated retained earnings.

B. Except for covering accumulated deficit or issuing new stocks or cash to shareholders in proportion to their share ownership, the legal reserve shall not be used for any other purpose. The use of the legal reserve for the issuance of stocks or cash to shareholders in proportion to their share ownership is permitted, provided that the distribution of the reserve is limited to the portion in excess of 25% of the Company's paid-in capital.

C. In accordance with the regulations, the Company shall set aside a special reserve for the debit balance on other equity items at the balance sheet date before distributing earnings. When the debit balance on other equity items is reversed subsequently, the reversed amount should be included in the distributable earnings.

D. The appropriations for 2025 and 2024 were resolved by the shareholders on May 20, 2026 and May 22, 2025, respectively, as follows:

	2025		2024	
	Amount	Dividends per share (in dollars)	Amount	Dividends per share (in dollars)
Legal reserve	$ 1,085,913		$ 1,185,130	
Cash dividends - Retained earnings	9,356,600	$ 9.00	9,356,600	$ 9.00

(25) Other equity items

	2026		
	Financial statements translation differences of foreign operations	Unrealized gains (losses) from financial assets at fair value through other comprehensive income	Total
At January 1	($ 225,133)	$ 1,004,660	$ 779,527
Revaluation and transfer:			
– Group	-	1,164,430	1,164,430
– Associates	-	8,647	8,647
Revaluation-tax	-	(76)	(76)
Currency translation differences:			
– Group	335,811	-	335,811
– Associates	34	-	34
At June 30	$ 110,712	$ 2,177,661	$ 2,288,373

	2025		
	Financial statements translation differences of foreign operations	Unrealized gains (losses) from financial assets at fair value through other comprehensive income	Total
At January 1	$ 1,023,558	$ 975,643	$ 1,999,201
Revaluation and transfer:			
– Group	-	(121,667)	(121,667)
– Associates	-	(10,404)	(10,404)
Revaluation-tax	-	(1,615)	(1,615)
Currency translation differences:			
– Group	(3,232,318)	-	(3,232,318)
– Associates	(17,023)	-	(17,023)
At June 30	($ 2,225,783)	$ 841,957	($ 1,383,826)

(26) Operating revenue

	Three months ended June 30, 2026	Three months ended June 30, 2025
Revenue from contracts with customers	$ 92,175,775	$ 87,379,698

	Six months ended June 30, 2026	Six months ended June 30, 2025
Revenue from contracts with customers	$ 180,703,389	$ 172,021,017

A. Disaggregation of revenue from contracts with customers

The Group operates a chain of retail stores and derives revenue from the transfer of goods and services overtime and at a point in time. The operating revenue is categorized based on operating departments provided in Note 14(3) and goods or services recognition timing as follows:

Three months ended June 30, 2026	Convenience stores	Retail business group	Logistics business group	Others	Total
Timing of revenue recognition					
– At a point in time	$ 55,866,388	$ 24,429,104	$ 116,875	$ 6,372,842	$ 86,785,209
– Over time	337,503	4,063,015	774,243	215,805	5,390,566
	$ 56,203,891	$ 28,492,119	$ 891,118	$ 6,588,647	$ 92,175,775

Three months ended June 30, 2025	Convenience stores	Retail business group	Logistics business group	Others	Total
Timing of revenue recognition					
– At a point in time	$ 53,805,080	$ 22,663,654	$ 113,229	$ 5,962,793	$ 82,544,756
– Over time	322,690	3,730,180	681,896	100,176	4,834,942
	$ 54,127,770	$ 26,393,834	$ 795,125	$ 6,062,969	$ 87,379,698

Six months ended June 30, 2026	Convenience stores	Retail business group	Logistics business group	Others	Total
Timing of revenue recognition					
– At a point in time	$ 109,652,279	$ 47,094,579	$ 179,044	$ 12,907,890	$ 169,833,792
– Over time	681,863	8,267,584	1,543,250	376,900	10,869,597
	$ 110,334,142	$ 55,362,163	$ 1,722,294	$ 13,284,790	$ 180,703,389

Six months ended June 30, 2025	Convenience stores	Retail business group	Logistics business group	Others	Total
Timing of revenue recognition					
– At a point in time	$ 105,700,794	$ 44,320,306	$ 203,054	$ 12,057,057	$ 162,281,211
– Over time	658,319	7,534,003	1,357,471	190,013	9,739,806
	$ 106,359,113	$ 51,854,309	$ 1,560,525	$ 12,247,070	$ 172,021,017

B. Contract liabilities

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

	June 30, 2026	December 31, 2025	June 30, 2025	January 1, 2025
Contract liabilities – advance receipts of gift certificates and gift payments	$ 8,419,017	$ 7,677,308	$ 7,474,857	$ 5,703,729
Contract liabilities – customer loyalty programs	1,460,348	1,436,773	1,227,445	1,408,822
Contract liabilities – members' deposits	1,065,537	1,051,017	1,008,054	1,001,293
Contract liabilities – franchise fee	644,106	573,092	595,996	570,412
Contract liabilities – others	688,045	401,763	472,474	374,954
	$ 12,277,053	$ 11,139,953	$ 10,778,826	$ 9,059,210

(b) Revenues recognized that were included in the contract liabilities balance at the beginning amounted to $7,463,490 and $5,396,054 for the six months ended June 30, 2026 and 2025, respectively.

(27) Expenses by nature

	Three months ended June 30, 2026	Three months ended June 30, 2025
Net cost of goods sold	$ 53,760,654	$ 51,171,814
Employee benefit expenses	8,816,834	8,192,493
Incentive bonuses for franchisees	7,335,657	6,960,717
Depreciation and amortization	6,984,042	6,570,422
Utilities expenses	2,103,734	1,884,677
Lease payments	458,163	497,897
Other costs and expenses	8,871,429	8,226,936
Total operating costs and operating expenses	$ 88,330,513	$ 83,504,956

	Six months ended June 30, 2026	Six months ended June 30, 2025
Net cost of goods sold	$ 105,095,835	$ 101,032,888
Employee benefit expenses	17,683,461	16,372,406
Incentive bonuses for franchisees	14,188,662	13,563,778
Depreciation and amortization	13,835,673	13,035,420
Utilities expenses	3,873,626	3,462,680
Lease payments	962,273	1,027,197
Other costs and expenses	17,445,338	16,031,739
Total operating costs and operating expenses	$ 173,084,868	$ 164,526,108

(28) Employee benefit expense

	Three months ended June 30, 2026	Three months ended June 30, 2025
Wages and salaries	$ 7,118,985	$ 6,636,426
Labor and health insurance fees	740,435	670,969
Pension costs	339,401	320,753
Other personnel expenses	618,013	564,345
	$ 8,816,834	$ 8,192,493

	Six months ended June 30, 2026	Six months ended June 30, 2025
Wages and salaries	$ 14,334,938	$ 13,254,634
Labor and health insurance fees	1,471,808	1,382,647
Pension costs	681,248	641,571
Other personnel expenses	1,195,467	1,093,554
	$ 17,683,461	$ 16,372,406

A. According to the Articles of Incorporation of the Company, a ratio of distributable profit of the current year, after covering accumulated losses, shall be distributed as employees' compensation and directors' remuneration. The ratio shall not be higher than 2% for directors' remuneration and shall not be lower than 2% for employees' compensation, and no less than 1% of the balance shall be allocated as remuneration to rank-and-file employees of the Company.

B. For the three months and six months ended June 30, 2026 and 2025, employees' compensation was accrued at $170,499, $159,931, $338,763 and $317,505, respectively; while directors' remuneration was accrued at $56,963, $53,432, $113,179 and $106,077, respectively.

The employees' compensation and directors' remuneration were estimated and accrued based on 4.37% and 1.46%, respectively, of distributable profit of the current year for the six months ended June 30, 2026.

Employees' compensation and directors' remuneration for 2025 as resolved by the Board of Directors were in agreement with those amounts recognized in the 2025 financial statements and the employees' compensation distributed in the form of cash.

Information about employees' compensation and directors' remuneration of the Company as resolved by the Board of Directors will be posted in the 'Market Observation Post System' at the website of the Taiwan Stock Exchange.

(29) Interest income

	Three months ended June 30, 2026	Three months ended June 30, 2025
Interest income	$ 354,474	$ 392,962
Interest income from financial assets at amortized cost	2,825	1,593
	$ 357,299	$ 394,555

	Six months ended June 30, 2026	Six months ended June 30, 2025
Interest income	$ 662,166	$ 766,443
Interest income from financial assets at amortized cost	5,726	7,543
	$ 667,892	$ 773,986

(30) Other income

	Three months ended June 30, 2026	Three months ended June 30, 2025
Grants income	$ 385,408	$ 292,747
Rental revenue	55,605	78,461
Dividend income	190,110	118,030
Others	460,551	291,419
	$ 1,091,674	$ 780,657

	Six months ended June 30, 2026	Six months ended June 30, 2025
Grants income	$ 756,003	$ 553,437
Rental revenue	159,418	154,483
Dividend income	190,110	118,030
Others	883,636	680,875
	$ 1,989,167	$ 1,506,825

(31) Other gains and losses

	Three months ended June 30, 2026	Three months ended June 30, 2025
Gain on lease modification	$ 16,256	$ 29,696
Loss on disposal of property, plant and equipment	(34,646)	(21,009)
Depreciation of investment property	(4,445)	(40,285)
Other gains and losses	(70,787)	6,335
	($ 93,622)	($ 25,263)

	Six months ended June 30, 2026	Six months ended June 30, 2025
Gain on lease modification	52,095	51,420
Gain on disposal of investment property	-	3,742
Loss on disposal of property, plant and equipment	(54,121)	(45,867)
Depreciation of investment property	(8,899)	(80,932)
Other gains and losses	(88,850)	(4,102)
	($ 99,775)	($ 75,739)

(32) <u>Finance costs</u>

	Three months ended June 30, 2026	Three months ended June 30, 2025
Interest expense on lease liabilities	$ 441,054	$ 375,119
Financial expense, others	138,344	129,766
	$ 579,398	$ 504,885

	Six months ended June 30, 2026	Six months ended June 30, 2025
Interest expense on lease liabilities	$ 859,495	$ 738,749
Financial expense, others	276,076	242,800
	$ 1,135,571	$ 981,549

(33) <u>Income tax</u>

A. Income tax expense

(a) Components of income tax expense:

	Three months ended June 30, 2026	Three months ended June 30, 2025
Current tax:		
Current tax on profit for the period	$ 1,047,431	$ 934,898
Tax on undistributed surplus earnings	42,837	66,163
Over provision of prior year's income tax	(123,238)	(133,982)
Total current tax	967,030	867,079
Deferred tax:		
Origination and reversal of temporary differences	(7,683)	72,438
Income tax expense	$ 959,347	$ 939,517

	Six months ended June 30, 2026	Six months ended June 30, 2025
Current tax:		
Current tax on profit for the period	$ 2,009,229	$ 1,883,974
Tax on undistributed surplus earnings	42,837	66,163
Over provision of prior year's income tax	(30,039)	(134,041)
Total current tax	2,022,027	1,816,096
Deferred tax:		
Origination and reversal of temporary differences	(12,652)	51,333
Income tax expense	$ 2,009,375	$ 1,867,429

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

	Three months ended June 30, 2026	Three months ended June 30, 2025
Changes in fair value of financial assets at fair value through other comprehensive income	$ 642	($ 261)
	$ 642	($ 261)

	Six months ended June 30, 2026	Six months ended June 30, 2025
Changes in fair value of financial assets at fair value through other comprehensive income	$ 76	$ 1,615
	$ 76	$ 1,615

B. The Company's income tax returns through 2020 and 2023 have been assessed and approved by the Tax Authority (2021 and 2022 have not yet been approved).

C. The Group is within the scope of the Pillar Two model rules issued by the Organization for Economic Co-operation and Development. The Pillar two rule has been enacted in some place of incorporation, such as Hong Kong, Japan and Malaysia and has taken effect from fiscal year 2025. Except for the jurisdiction of Group's subsidiary in Hong Kong, which recognized current tax expense related to Pillar Two income taxes in 2025, the other jurisdictional subsidiaries did not incur any obligation to pay a top-up tax for the difference between its GloBE effective tax rate per jurisdiction and the 15% minimum rate, as they either recorded pre-tax losses or had effective tax rates exceeding 15%.

(34) Earnings per share

	Three months ended June 30, 2026		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 3,174,413	1,039,622	$ 3.06
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 3,174,413	1,039,622	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	765	
Shareholders of parent plus assumed conversion of all dilutive potential ordinary shares	$ 3,174,413	1,040,387	$ 3.05

	Three months ended June 30, 2025		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 3,042,612	1,039,622	$ 2.92
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 3,042,612	1,039,622	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	624	
Shareholders of parent plus assumed conversion of all dilutive potential ordinary shares	$ 3,042,612	1,040,246	$ 2.92

	Six months ended June 30, 2026		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 6,265,139	1,039,622	$ 6.03
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 6,265,139	1,039,622	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	2,424	
Shareholders of parent plus assumed conversion of all dilutive potential ordinary shares	$ 6,265,139	1,042,046	$ 6.01

	Six months ended June 30, 2025		
	Amount after tax	Weighted average number of ordinary shares outstanding (shares in thousands)	Earnings per share (in dollars)
Basic earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 5,938,215	1,039,622	$ 5.71
Diluted earnings per share			
Profit attributable to ordinary shareholders of the parent	$ 5,938,215	1,039,622	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	1,990	
Shareholders of parent plus assumed conversion of all dilutive potential ordinary shares	$ 5,938,215	1,041,612	$ 5.70

(35) Transactions with non-controlling interest

A. Acquisition of additional equity interest in a subsidiary

For the year ended December 31, 2025, the Group acquired an additional 1.56% shares of the subsidiary, Philippine Seven Corp. for a total cash consideration of $524,254. The carrying amount of non-controlling interest in Philippine Seven Corp. was $4,819,023 at the acquisition date. This transaction resulted in a decrease in the non-controlling interest by $84,131, and a decrease in the equity attributable to owners of the parent by $440,123. The effect of changes in interests in Philippine Seven Corp. on the equity attributable to owners of the parent for the year ended December 31, 2025 is as follows:

	For the year ended December 31, 2025
Carrying amount of non-controlling interest acquired	$ 84,131
Consideration paid to non-controlling interest	(524,254)
Difference between proceeds on actual acquisition of equity interest in a subsidiary and its carrying amount (Decrease in "Retained earnings")	($ 440,123)

B. The Group did not conduct any transaction with non-controlling interest for the six months ended June 30, 2026.

(36) Supplemental cash flow information

A. Investing activities with partial cash payments

	Six months ended June 30, 2026	Six months ended June 30, 2025
Purchase of property, plant and equipment	$ 7,482,683	$ 7,229,320
Add: Opening balance of payable on equipment	2,680,446	2,248,682
Less: Ending balance of payable on equipment	(1,418,838)	(2,124,776)
Capitalization of interest	(83,801)	(64,465)
Cash paid during the period	$ 8,660,490	$ 7,288,761

B. Declared cash dividends

	Six months ended June 30, 2026	Six months ended June 30, 2025
Unpaid cash dividends – the Company	$ 9,356,600	$ 9,356,600
Unpaid cash dividends – subsidiary	963,400	966,905
	$ 10,320,000	$ 10,323,505

(37) Changes in liabilities from financing activities

	2026							
	Short-term borrowings	Short-term notes and bills payable	Dividend payable	Long-term borrowings	Lease liabilities	Guarantee deposits received	Other non-current liabilities	Total liabilities from financing activities
At January 1	$12,133,459	$ 6,992,539	$ -	$ 15,164,601	$ 104,876,611	$ 4,514,992	$ 1,583,597	$ 145,265,799
Changes in cash flow from financing activities	2,237,017	(4,193,637)	-	872,259	(8,144,048)	81,832	5,526	(9,141,051)
Interest paid (Note)	-	-	-	-	(859,495)	-	-	(859,495)
Impact of changes in foreign exchange rate	4,056	-	-	-	(163,183)	1,023	-	(158,104)
Changes in other non-cash items	-	-	10,320,000	1,006,597	12,812,495	-	44,407	24,183,499
At June 30	$14,374,532	$ 2,798,902	$ 10,320,000	$ 17,043,457	$ 108,522,380	$ 4,597,847	$ 1,633,530	$ 159,290,648

	2025							
	Short-term borrowings	Short-term notes and bills payable	Dividend payable	Long-term borrowings	Lease liabilities	Guarantee deposits received	Other non-current liabilities	Total liabilities from financing activities
At January 1	$ 6,492,532	$ 2,098,141	$ -	$ 14,729,512	$ 95,656,632	$ 4,585,071	$ 1,354,031	$ 124,915,919
Changes in cash flow from financing activities	462,611	6,995,015	-	(1,082,592)	(7,555,586)	(29,229)	(2,246)	(1,212,027)
Interest paid (Note)	-	-	-	-	(738,749)	-	-	(738,749)
Impact of changes in foreign exchange rate	(18,144)	-	-	-	(738,417)	(26,877)	-	(783,438)
Changes in other non-cash items	-	-	10,323,505	(15,974)	14,806,930	-	25,674	25,140,135
At June 30	$ 6,936,999	$ 9,093,156	$ 10,323,505	$ 13,630,946	$ 101,430,810	$ 4,528,965	$ 1,377,459	$ 147,321,840

Note: Listed as cash flows from operating activities.

7. RELATED PARTY TRANSACTIONS

(1) Parent and ultimate controlling party

The Company's parent company and the Group's ultimate parent company is Uni-President Enterprises Corp. which holds a 45.4% equity interest in the Company as of June 30, 2026.

(2) Names of related parties and relationship

Names of related parties	Relationship with the Group
Uni-President Enterprises Corp.	Ultimate parent company
Mister Donut Taiwan Co., Ltd.	Investee of the Company accounted for using the equity method
President Technology Corp.	〃
President Fair Development Corp.	Subsidiary of ultimate parent company
Uni-President Development Corp.	〃
Uni-President Organics Corp.	〃
Presco Netmarketing, Inc.	〃
Tait Marketing & Distribution Co., Ltd.	〃
President Packaging Industrial Corp.	〃
President Tokyo Corp.	〃
Uni-President Express Corp.	〃
Tone Sang Construction Corp.	〃
Uni-Prosperity Lifestyle Corp. (Formerly known as "Presicarre Corp.")	〃
President Natural Industrial Corp.	〃
Kai Ya Food Co., Ltd.	Sub-subsidiary of ultimate parent company
Tung Ang Enterprises Corp.	〃
Link Pro Corp.	〃
President (Kunshan) Trading Co., Ltd.	〃
Shanghai Songjiang President Enterprises Co., Ltd.	〃
Uni-President (Philippines) Corp.	〃
Woongjin Foods Co., Ltd.	〃
President Property Corp.	〃
Tong Kuan Enterprises Co., Ltd.	〃
Hangzhou President Enterprises Co., Ltd.	〃
Kuang Chuan Dairy Co., Ltd.	Investee of ultimate parent company accounted for using the equity method
Wei Lih Food Industrial Co., Ltd.	〃
Prince Housing Development Corp.	〃
Cheng-Shi Construction Co., Ltd.	〃
Ta Chen Contruction & Engineering Corp.	〃
PChome Online Inc.	〃
Pi Mobile Technology Inc.	〃

Names of related parties	Relationship with the Group
Tong Zhan Co., Ltd.	Investees of subsidiaries of ultimate parent company accounted for using the equity method
Koasa Yamako Corp.	The Company is a director of Koasa Yamako Corp.
Kao Chuan Investment Co., Ltd.	Director of ultimate parent company

(3) Significant related party transactions and balances

A. Operating revenue

	Three months ended June 30, 2026	Three months ended June 30, 2025
Sales of goods		
Ultimate parent company	$ 188,415	$ 176,651
Associates	25,585	25,254
Sister companies	346,318	328,335
Other related parties	44,774	50,389
Sales of services		
Ultimate parent company	6,660	7,363
Associates	7,504	4,913
Sister companies	65,932	61,489
Other related parties	40,265	31,502
	$ 725,453	$ 685,896

	Six months ended June 30, 2026	Six months ended June 30, 2025
Sales of goods		
Ultimate parent company	$ 378,011	$ 360,965
Associates	49,449	50,012
Sister companies	609,093	662,012
Other related parties	128,900	101,516
Sales of services		
Ultimate parent company	15,308	14,504
Associates	13,820	9,875
Sister companies	123,777	112,841
Other related parties	75,590	52,772
	$ 1,393,948	$ 1,364,497

Goods are sold based on the price lists in force and terms that would be available to third parties.

B. Purchases

	Three months ended June 30, 2026	Three months ended June 30, 2025
Ultimate parent company	$ 6,449,524	$ 5,986,446
Associates	62,614	57,468
Sister companies	2,970,436	2,835,820
Other related parties	730,849	685,924
	$ 10,213,423	$ 9,565,658

	Six months ended June 30, 2026	Six months ended June 30, 2025
Ultimate parent company	$ 12,541,378	$ 11,557,127
Associates	125,512	109,653
Sister companies	5,921,451	5,481,122
Other related parties	1,462,939	1,394,942
	$ 20,051,280	$ 18,542,844

Goods and services are purchased from related parties on normal commercial terms and conditions.

C. Receivables from related parties

	June 30, 2026	December 31, 2025	June 30, 2025
Accounts receivable			
Ultimate parent company	$ 296,831	$ 455,846	$ 259,470
Associates	13,632	11,944	11,263
Sister companies	388,787	363,592	313,925
Other related parties	58,894	35,713	32,153
	$ 758,144	$ 867,095	$ 616,811

Receivables from related parties arise mainly from sales transactions. Receivables are unsecured in nature and are non-interest bearing. There are no provisions for receivables from related parties.

D. Payables to related parties

	June 30, 2026	December 31, 2025	June 30, 2025
Notes payable and accounts payable			
Ultimate parent company	$ 2,760,066	$ 2,686,905	$ 2,749,527
Associates	70,067	93,676	50,096
Sister companies	1,302,706	1,167,877	1,285,805
Other related parties	485,306	425,484	449,869
	$ 4,618,145	$ 4,373,942	$ 4,535,297

Payables to related parties arise mainly from purchase transactions. Payables bear no interest.

E. Leasing arrangements－lessee

(a) The Group holds various lease agreements with related parties based on the market price. The leases were paid on a monthly basis.

(b) Acquisition of right-of-use assets

	Six months ended June 30, 2026	Six months ended June 30, 2025
Ultimate parent company	$ 9,161	$ 12,219
Uni-President Express Corp.	1,732,448	4,668,425
Sister companies	161,198	611,481
Other related parties	21,423	8,668
	$ 1,924,230	$ 5,300,793

(c) Lease expenses

	Three months ended June 30, 2026	Three months ended June 30, 2025
Ultimate parent company	$ 19,980	$ 10,420
Associates	641	641
Sister companies	17,140	19,745
Other related parties	485	564
	$ 38,246	$ 31,370

	Six months ended June 30, 2026	Six months ended June 30, 2025
Ultimate parent company	$ 42,467	$ 14,557
Associates	1,282	1,282
Sister companies	35,953	44,434
Other related parties	841	925
	$ 80,543	$ 61,198

(d) Lease liabilities

(i) Outstanding balance:

	June 30, 2026	December 31, 2025	June 30, 2025
Ultimate parent company	$ 46,525	$ 60,700	$ 65,129
Sister companies	8,687,146	7,190,710	7,339,463
Other related parties	433,919	468,188	477,691
	$ 9,167,590	$ 7,719,598	$ 7,882,283

(ii) Interest expense

	Three months ended June 30, 2026	Three months ended June 30, 2025
Ultimate parent company	$ 307	$ 461
Sister companies	33,787	31,693
Other related parties	1,331	1,318
	$ 35,425	$ 33,472

	Six months ended June 30, 2026	Six months ended June 30, 2025
Ultimate parent company	$ 692	$ 998
Sister companies	65,127	57,461
Other related parties	2,692	2,661
	$ 68,511	$ 61,120

F. Property transactions

Acquisition of property, plant and equipment:

	Three months ended June 30, 2026	Three months ended June 30, 2025
Ultimate parent company	$ 2,615	$ 10,243
Sister companies	60,958	9,487
Ta Chen Construction & Engineering Corp.	412,809	116,843
Other related parties	45,180	122,899
	$ 521,562	$ 259,472

	Six months ended June 30, 2026	Six months ended June 30, 2025
Ultimate parent company	$ 5,353	$ 17,368
Associates	3,010	-
Sister companies	95,882	19,753
Ta Chen Construction & Engineering Corp.	1,538,727	127,808
Other related parties	80,932	141,072
	$ 1,723,904	$ 306,001

G. Refundable deposits

	June 30, 2026	December 31, 2025	June 30, 2025
Ultimate parent company	$ 1,370	$ 1,260	$ 1,260
Associates	11	11	-
Sister companies	173,034	173,023	178,263
Other related parties	33,083	33,015	32,741
	$ 207,498	$ 207,309	$ 212,264

H. Loans to related parties

Loans from related parties:

(a) Outstanding balance

	June 30, 2026	December 31, 2025	June 30, 2025
President Fair Development Corp.	$ 300,000	$ 300,000	$ 300,000

(b) Interest expense

	Three months ended June 30, 2026	Three months ended June 30, 2025
Sister companies	$ 1,414	$ 1,402

	Six months ended June 30, 2026	Six months ended June 30, 2025
Sister companies	$ 2,812	$ 3,169

(4) Key management compensation

	Three months ended June 30, 2026	Three months ended June 30, 2025
Short-term employee benefits	$ 173,998	$ 152,582

	Six months ended June 30, 2026	Six months ended June 30, 2025
Short-term employee benefits	$ 351,701	$ 323,902

8. PLEDGED ASSETS

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

	Book value			
Pledged assets	June 30, 2026	December 31, 2025	June 30, 2025	Purpose
Land	$ 90,032	$ 90,032	$ 90,032	Performance guarantee
Buildings	2,288	3,011	3,734	Performance guarantee
Transportation equipment	607,499	629,190	629,251	Long-term borrowings
Pledged time deposits (Recognized as "Other non -current assets - guarantee deposits paid ")	62,996	62,979	89,647	Performance guarantee
	$ 762,815	$ 785,212	$ 812,664	

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED CONTRACT COMMITMENTS

As of June 30, 2026 and 2025, the remaining balance due for construction in progress and prepayments for equipment was $8,621,856 and $ 4,044,250, respectively.

10. SIGNIFICANT DISASTER LOSS

None.

11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

None.

12. OTHERS

(1) Capital management

The Group's objectives in this area are to retain the confidence of investors and the market, to fund future capital expenditures and stable dividend flows for ordinary shares, and to maintain the most appropriate capital structure to maximize the equity interest of shareholders.

(2) Financial instruments

A. Financial instruments by category

	June 30, 2026	December 31, 2025	June 30, 2025
Financial assets			
Financial assets at fair value through profit or loss			
Financial assets mandatorily measured at fair value through profit or loss	$ 1,736,925	$ 1,501,119	$ 1,535,529
Financial assets at fair value through other comprehensive income			
Designation of equity instrument	$ 2,491,030	$ 1,326,600	$ 1,160,462

	June 30, 2026	December 31, 2025	June 30, 2025
Financial assets at amortized cost			
Cash and cash equivalents	$ 52,142,812	$ 50,182,134	$ 54,434,980
Financial assets at amortized cost	560,584	598,380	449,491
Accounts receivable, net	8,029,877	7,617,155	7,035,017
Other receivables	5,468,412	3,514,966	4,662,715
Other current assets (Note)	2,072,559	1,948,525	1,998,760
Guarantee deposits paid	4,188,594	4,032,214	3,915,843
	$ 72,462,838	$ 67,893,374	$ 72,496,806
Financial liabilities			
Financial liabilities at amortized cost			
Short-term borrowings	$ 14,374,532	$ 12,133,459	$ 6,936,999
Short-term notes and bills payable	2,798,902	6,992,539	9,093,156
Notes payable	945,371	967,393	895,040
Accounts payable (including related parties)	32,226,188	30,992,747	30,741,610
Other payables	44,789,103	36,989,148	46,642,268
Long-term borrowings (including current portion)	17,311,637	16,439,379	13,807,783
Guarantee deposits received	4,597,847	4,514,992	4,528,965
	$ 117,043,580	$ 109,029,657	$ 112,645,821
Lease liabilities	$ 108,522,380	$ 104,876,611	$ 101,430,810

Note: The Group's trust account for advance receipts of gift certificates and deposits.

B. Risk management policies

(a) The Group's risk management and hedging policies mainly focus on hedging business risk. The Group also establishes hedge positions when trading derivative financial instruments. The choice of instruments should hedge risks relating to interest expense, assets or liabilities arising from business operations.

(b) For managing derivative instruments, the treasury department is responsible for managing trading positions of derivative instruments and assesses market values periodically. If transactions and gains (losses) are unusual, the treasury will respond accordingly and report to the Board of Directors immediately.

(c) There is no related transaction with derivative financial instruments that are used to hedge certain exchange rate risk.

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 the transactions of the Company and its subsidiaries used in various functional currency, primarily with respect to the USD and RMB. Foreign exchange risk arises from future commercial transactions and recognized assets and liabilities.

II. Management has set up a policy to require group companies to manage their foreign exchange risk against their functional currencies.

III. The Group's businesses involve some non-functional currency operations (The Company's and certain subsidiaries' functional currency is the New Taiwan dollar (NTD), and for other certain subsidiaries, the functional currency is the Renminbi (RMB), Philippines (Peso), Japanese Yen (JPY), etc.). The details of assets and liabilities denominated in foreign currencies whose values would be materially affected by exchange rate fluctuations are as follows:

	June 30, 2026			December 31, 2025		
(Foreign currency: functional currency)	Foreign currency amount (In thousands)	Exchange rate	Book value (NTD)	Foreign currency amount (In thousands)	Exchange rate	Book value (NTD)
Financial assets						
Monetary items						
USD : NTD	$ 715	31.8500	$ 22,773	$ 3,386	31.4300	$ 106,422
RMB : NTD	1,585	4.6928	7,438	2,018	4.4977	9,076
JPY : NTD	175,078	0.1963	34,368	63,413	0.2008	12,733
HKD : NTD	18	4.0610	73	102	4.0384	412
EUR : NTD	1,136	36.2900	41,225	541	36.9000	19,963
PHP : NTD	-	-	-	83,292	0.5343	44,503
Non-monetary items						
JPY : NTD	$ 1,307,700	0.1963	$ 256,702	$ 1,276,500	0.2008	$ 256,321
Financial liabilities						
Monetary items						
USD : NTD	$ 6,952	31.8500	$ 221,421	$ 6,209	31.4300	$ 195,149
RMB : NTD	1,420	4.6928	6,664	1,543	4.4977	6,940
JPY : NTD	171,003	0.1963	33,568	72,155	0.2008	14,489
PHP : NTD	-	-	-	1,554	0.5343	830

	June 30, 2025		
(Foreign currency: functional currency)	Foreign currency amount (In thousands)	Exchange rate	Book value (NTD)
Financial assets			
Monetary items			
USD : NTD	$ 1,392	29.3000	$ 40,786
RMB : NTD	1,884	4.0900	7,706
JPY : NTD	34,913	0.2034	7,101
HKD : NTD	290	3.7325	1,082
EUR : NTD	718	34.3500	24,663
Non-monetary items			
JPY : NTD	$ 1,188,900	0.2034	$ 241,822
Financial liabilities			
Monetary items			
USD : NTD	$ 5,005	29.3000	$ 146,647
RMB : NTD	157	4.0900	642
JPY : NTD	151,279	0.2034	30,770

IV. Total exchange gain, including realized and unrealized from significant foreign exchange variations on monetary items held by the Group amounted to $4,314, $16,148, $271 and $12,092 for the three months and six months ended June 30, 2026 and 2025, respectively.

V. Analysis of foreign currency market risk arising from significant foreign exchange variation: Foreign exchange risk with respect to USD primarily arises from the exchange gain or loss resulting from foreign currency translation of cash and cash equivalents, accounts receivable and accounts payable denominated in USD. If the NTD:USD exchange rate appreciates/depreciates by 5% with all other factors remaining constant, the Group's profit for the six months ended June 30, 2026 and 2025 would increase/decrease by $9,932 and $5,293, respectively. Foreign exchange risk with respect to JPY primarily arises from the exchange gain or loss resulting from foreign currency translation of cash, financial assets at fair value through other comprehensive income – non-current and accounts payable denominated in JPY. If the NTD:JPY exchange rate appreciates/depreciates by 5%, with all other factors remaining constant, the Group's comprehensive income for the six months ended June 30, 2026 and 2025 would increase/decrease by $12,875 and $10,908, 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 and 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 shares and open-ended funds issued by the domestic companies. The prices of equity securities would change due to change of the future value of investee companies. If the prices of these equity securities increase/decrease by 5%, and open-ended funds increase/decrease by 0.25%, with all other variables held constant, the post-tax profit for the six months ended June 30, 2026 and 2025 would have increased/decreased by $13,512 and $7,899, respectively, as a result of gains/losses on equity securities and open-ended funds classified as at fair value through profit or loss. Other components of equity would have increased/decreased by $124,552 and $58,023, respectively, as a result of other comprehensive income classified as equity investment at fair value through other comprehensive income.

Cash flows and fair value interest rate risk

I. The Group's interest rate risk arises from short-term borrowings and long-term borrowings. Borrowings issued at variable rates expose the Group to cash flow interest rate risk, which are partially offset by cash and cash equivalents held at variable rates. Borrowings issued at fixed rates expose the Group to fair value interest rate risk. During the six months ended June 30, 2026 and 2025, the Group's borrowings at variable rate were mainly denominated in New Taiwan dollars and Philippine Peso.

II. If the borrowing interest rate had increased/decreased by 0.25% with all other variables held constant, profit, net of tax for the six months ended June 30, 2026 and 2025 would have decreased/increased by $43,279 and $34,519, respectively. The main factor is that changes in interest expense result in 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 of the contract cash flows of the accounts receivable based on the agreed terms.

II. The Group manages their credit risk taking into consideration the entire group's concern. For banks and financial institutions, only independently rated parties with a minimum rating of 'A' are accepted.

III. The Group adopts management of credit risk, whereby the default occurs when the contract payments are past due over 90 days.

IV. The Group assesses whether there has been a significant increase in credit risk on that instrument since initial recognition if the contract payments were past due over 30 days based on the terms.

V. The Group operates a chain of retail stores, thus the ratio of accounts receivable to total asset is low and the probability that accounts receivable cannot be received is low. For accounts receivable from other transactions, the Group manages individually and follows up regularly. The Group classifies customers' accounts receivable in accordance with credit rating of customer. The Group applies the simplified approach to estimate expected credit loss to assess the default possibility of accounts receivable. Movements in relation to the group applying the simplified approach to provide loss allowance for accounts receivable are as follows:

	2026	2025
	Accounts receivable	Accounts receivable
At January 1	$ 112,791	$ 117,972
Provision for impairment	1,670	1,407
Reversal of allowance to other revenue	(716)	-
Write-offs	(110)	(233)
Effect of foreign exchange	(3,258)	(7,491)
Reclassification	(23,039)	-
At June 30	$ 87,338	$ 111,655

VI. The Group has no written-off financial assets that are still under recourse procedures on June 30, 2026, December 31, 2025 and June 30, 2025.

(c) Liquidity risk

I. Cash flow forecasting is performed by the operating entities of the Group and aggregated by the Group's finance department. It monitors rolling forecasts of liquidity requirements to ensure the Group 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 on any of its borrowing facilities. Such forecasting takes into consideration the Group's debt financing plans, covenant compliance, and compliance with internal balance sheet ratio targets.

II. The Group invests surplus cash in interest bearing current accounts, time deposits, money market fund and marketable securities, and chooses instruments with appropriate maturities or sufficient liquidity to provide sufficient headroom as determined by the aforementioned forecasting. The Group held money market funds of $1,543,869, $1,308,063 and $1,450,049 as of June 30, 2026, December 31, 2025 and June 30, 2025, respectively, which are expected to readily generate cash inflows for the purpose of managing liquidity risk.

III. The Group has undrawn borrowing facilities of $62,985,608, $55,581,575 and $48,555,811 as of June 30, 2026, December 31, 2025 and June 30, 2025, respectively.

IV. The table below analyses the Group's non-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. Except for notes payable, accounts payable and other payables, whose contractual undiscounted cash flows are approximate to book value, maturing within one year, and except for guarantee deposits received, maturing above three years, the amounts disclosed in the table are the contractual undiscounted cash flows.

Non-derivative financial liabilities:

June 30, 2026	Less than 1 year	Between 1 and 2 years	Between 2 and 3 years	Over 3 years
Short-term borrowings	$ 14,402,105	$ -	$ -	$ -
Short-term notes and bills payable	2,800,000	-	-	-
Lease liabilities	17,877,800	17,753,319	16,958,370	65,440,789
Long-term borrowings (including current portion)	649,979	6,395,190	5,593,542	5,339,569

Non-derivative financial liabilities:

December 31, 2025	Less than 1 year	Between 1 and 2 years	Between 2 and 3 years	Over 3 years
Short-term borrowings	$ 12,164,223	$ -	$ -	$ -
Short-term notes and bills payable	7,000,000	-	-	-
Lease liabilities	17,325,241	16,279,451	15,911,902	62,361,242
Long-term borrowings (including current portion)	1,455,414	2,432,418	9,130,448	3,994,687

Non-derivative financial liabilities:

June 30, 2025	Less than 1 year	Between 1 and 2 years	Between 2 and 3 years	Over 3 years
Short-term borrowings	$ 6,951,632	$ -	$ -	$ -
Short-term notes and bills payable	9,100,000	-	-	-
Lease liabilities	16,299,852	16,350,176	14,984,470	60,089,062
Long-term borrowings (including current portion)	413,210	1,326,546	10,673,687	1,933,236

V. The Group neither expected the timing of occurrence of the cash flows estimated through the maturity date analysis will be significantly earlier, nor expect the actual cash flow amount will be significantly different.

(3) Fair value information

A. The different levels of the inputs used in valuation techniques to measure the fair value of financial and non-financial instruments are 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, beneficiary certificates and on-the-run Taiwan central government bonds 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.

Level 3: Unobservable inputs for the asset or liability. The fair value of the Group’s investment in equity investments without an active market is included in Level 3.

B. Fair value information of the Group’s investment property at cost is provided in Note 6(11).

C. Financial instruments not measured at fair value

(a) Except for those listed in the table below, the carrying amounts of cash and cash equivalents, financial assets at amortized cost, accounts receivable, other receivables, short-term borrowings, short term notes and bills payable, notes payable, accounts payable, other payables and long-term borrowings are approximate to their fair values.

	June 30, 2026			
		Fair value		
	Book value	Level 1	Level 2	Level 3
Financial assets:				
Guarantee deposits paid	$ 4,188,594	$ -	$ -	$ 4,086,941
Financial liabilities:				
Guarantee deposits received	$ 4,597,847	$ -	$ -	$ 4,437,742

	December 31, 2025			
		Fair value		
	Book value	Level 1	Level 2	Level 3
Financial assets:				
Guarantee deposits paid	$ 4,032,214	$ -	$ -	$ 3,924,779
Financial liabilities:				
Guarantee deposits received	$ 4,514,992	$ -	$ -	$ 4,340,900

	June 30, 2025			
		Fair value		
	Book value	Level 1	Level 2	Level 3
Financial assets:				
Guarantee deposits paid	$ 3,915,843	$ -	$ -	$ 3,816,043
Financial liabilities:				
Guarantee deposits received	$ 4,528,965	$ -	$ -	$ 4,370,104

(b) Guarantee deposits paid/received are measured at fair value, which is calculated based on the discounted future cash flows.

D. The related information for 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 is as follows:

(a) Classification according to the nature of assets and liabilities, relevant information is as follows:

June 30, 2026	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Beneficiary certificates	$ 1,543,869	$ -	$ -	$ 1,543,869
Equity securities	-	-	193,056	193,056
Subtotal	1,543,869	-	193,056	1,736,925
Financial assets at fair value through other comprehensive income				
Equity securities	2,486,682	-	4,348	2,491,030
	$ 4,030,551	$ -	$ 197,404	$ 4,227,955

December 31, 2025	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Beneficiary certificates	$ 1,308,063	$ -	$ -	$ 1,308,063
Equity securities	-	-	193,056	193,056
Subtotal	1,308,063	-	193,056	1,501,119
Financial assets at fair value through other comprehensive income				
Equity securities	1,322,252	-	4,348	1,326,600
	$ 2,630,315	$ -	$ 197,404	$ 2,827,719

June 30, 2025	Level 1	Level 2	Level 3	Total
Assets				
Recurring fair value measurements				
Financial assets at fair value through profit or loss				
Beneficiary certificates	$ 1,450,049	$ -	$ -	$ 1,450,049
Equity securities	-	-	85,480	85,480
Subtotal	1,450,049	-	85,480	1,535,529
Financial assets at fair value through other comprehensive income				
Equity securities	1,156,114	-	4,348	1,160,462
	$ 2,606,163	$ -	$ 89,828	$ 2,695,991

(b) The methods and assumptions the Group used to measure fair value are as follows:

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

	Listed shares	Open-ended fund	Government bond
Market quoted price	Closing price	Net asset value	Closing price

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

E. For the six months ended June 30, 2026 and 2025, there was no transfer between Level 1 and Level 2.

F. For the six months ended June 30, 2026 and 2025, there was no significant transfer in or out of Level 3.

G. The Group is in charge of valuation procedures for fair value measurements being categorized within Level 3, which is to verify the independent fair value of financial instruments. Such assessments are to ensure the valuation results are reasonable by applying independent information to compare the results to current market conditions, confirming the information resources are independent, reliable and in line with other resources, and represented as the exercisable price, and frequently making any other necessary adjustments to the fair value. Investment property is assessed by independent appraisers or based on recent closing prices of similar property in the neighboring area.

H. The qualitative information on significant unobservable inputs and sensitivity analysis of changes in significant unobservable inputs to valuation model used in Level 3 fair value measurement are provided below:

	Fair value at June 30, 2026	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	$ 197,404	Market comparable companies	Price to book ratio multiplier	2.19	The higher the multiplier, the higher the fair value
		Net asset value	Net asset value	-	The higher the net asset value, the higher the fair value

	Fair value at December 31, 2025	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	$ 197,404	Market comparable companies	Price to book ratio multiplier	2.19	The higher the multiplier, the higher the fair value
		Net asset value	Net asset value	-	The higher the net asset value, the higher the fair value

	Fair value at June 30, 2025	Valuation technique	Significant unobservable input	Range (weighted average)	Relationship of inputs to fair value
Non-derivative equity instrument:					
Unlisted shares	$ 89,828	Market comparable companies	Price to book ratio multiplier	2.28	The higher the multiplier, the higher the fair value
		Net asset value	Net asset value	-	The higher the net asset value, the higher the fair value

I. The Group has carefully assessed the valuation models and assumptions used to measure fair value. However, the use of different valuation models or assumptions may result in different measurements. If valuation assumptions from financial assets and liabilities categorized within Level 3 had increased or decreased by 1%, net income or other comprehensive income would not have been significantly impacted for the six months ended June 30, 2026 and 2025.

13. SUPPLEMENTARY DISCLOSURE

(1) Significant transactions information

A. Loans to others: Please refer to Table 1.

B. Provision of endorsements and guarantees to others: None.

C. Holding of significant marketable securities at the end of the period (not including subsidiaries, associates and joint ventures): Please refer to Table 2.

D. Purchases or sales of goods from or to related parties reaching $100 million or 20% of paid-in capital or more: Please refer to Table 3.

E. Receivables from related parties reaching $100 million or 20% of paid-in capital or more: Please refer to Table 4.

F. Significant inter-company transactions during the reporting periods: Please refer to Table 5.

(2) Information on investees

Names, locations and other information of investee companies (not including investees in Mainland China): Please refer to Table 6.

(3) Information on investments in Mainland China

A. Basic information: Please refer to Table 7.

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

Management has determined the reportable operating segments based on reports reviewed by the chief operating decision-maker and used to make strategic decisions.

There was no material change in the basis for formation of entities and division of segments in the Group or in the measurement basis for segment information during this period.

The chief operating decision-maker considers the business from industry perspectives. By industry, the Group focuses on convenience stores, retail business groups, logistics business groups and others. As the operation of convenience stores in Taiwan is the focus of the Group, it is classified as a single operating segment. The whole of mainland China is considered the same operating segment.

The revenue of the Group’s reportable segments is derived from the operations of convenience stores, retail business group and logistics business group. Other operating segments include a restaurant-related business group, supporting business group and China business. The supporting business group mainly provides services relating to the Group’s business, such as system maintenance and development and food manufacturing and supply.

(2) Measurement of segment information

The chief operating decision-maker evaluates the performance of the operating segments based on operating revenue and profit before income tax, which are the basis for measuring performance.

(3) Segment information

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

	Six months ended June 30, 2026					
	Convenience stores	Retail business group	Logistics business group	Other operating segments	Adjustment and elimination	Total
External revenue (net)	$ 110,334,142	$ 55,362,163	$ 1,722,294	$ 13,284,790	$ -	$ 180,703,389
Internal department revenue	1,320,550	2,267,621	10,091,076	8,114,903	(21,794,150)	-
Total segment revenue	$ 111,654,692	$ 57,629,784	$ 11,813,370	$ 21,399,693	($ 21,794,150)	$ 180,703,389
Segment income	$ 7,300,068	$ 2,853,863	$ 627,733	$ 1,827,807	($ 3,280,904)	$ 9,328,567

	Six months ended June 30, 2025					
	Convenience stores	Retail business group	Logistics business group	Other operating segments	Adjustment and elimination	Total
External revenue (net)	$ 106,359,113	$ 51,854,309	$ 1,560,525	$ 12,247,070	$ -	$ 172,021,017
Internal department revenue	1,073,976	2,034,095	9,657,869	6,798,143	(19,564,083)	-
Total segment revenue	$ 107,433,089	$ 53,888,404	$ 11,218,394	$ 19,045,213	($ 19,564,083)	$ 172,021,017
Segment income	$ 6,841,977	$ 3,038,547	$ 772,600	$ 1,398,717	($ 3,115,599)	$ 8,936,242

(4) Reconciliation of segment income

Revenue from external customers and segment income (loss) reported to the Chief Operating Decision-Maker are measured using the same method as for revenue and profit before tax in the financial statements. Thus, no reconciliation is needed.

PRESIDENT CHAIN STORE CORP. AND SUBSIDIARIES

Loans to others

Six months ended June 30, 2026

Table 1

Expressed in thousands of NTD

(Except as otherwise indicated)

Number	Creditor	Borrower	General ledger account	Is a related party	Maximum outstanding balance during the six months ended June 30, 2026	Balance at June 30, 2026	Actual amount drawn down	Interest rate	Nature of loan	Amount of transactions with the borrower	Reason for short-term financing	Allowance for doubtful accounts	Collateral		Limit on loans granted to a single party	Ceiling on total loans granted	Footnote
													Item	Value			
1	President Pharmaceutical Corp.	President Being Corp.	Other receivables	Y	$ 48,000	$ 48,000	$ 48,000	1.67%~1.93%	Short-term financing	$ -	Additional operating capital	$ -	None	$ -	$ 305,628	$ 305,628	Note 1
2	Shanghai President Logistics Co., Ltd.	Beauty Wonder (Zhejiang) Trading Co., Ltd.	Other receivables	Y	46,928	46,928	46,928	2.40%	Short-term financing	-	Purchase of equipment, Additional operating capital	-	None	-	378,681	378,681	Note 1
3	President Chain Store (Taizhou) Ltd.	Beauty Wonder (Zhejiang) Trading Co., Ltd.	Other receivables	Y	46,928	46,928	9,386	2.00%	Short-term financing	-	Purchase of equipment, Additional operating capital	-	None	-	194,019	194,019	Note 1

Note1: The maximum amount for total loan and the maximum amount of individual enterprise are 40% of its net worth.

PRESIDENT CHAIN STORE CORP. AND SUBSIDIARIES

Holding of significant marketable securities at the end of the period (not including subsidiaries, associates and joint ventures)

June 30, 2026

Table 2

Expressed in thousands of NTD
(Except as otherwise indicated)

Securities held by	Type and name of securities	Relationship with the securities issuer	General ledger account	As of June 30, 2026 Number of shares	Book value	Ownership (%)	Fair value	Footnote
	Stock:							
President Chain Store Corp., etc.	Career Consulting Co., Ltd., ect.	-	Financial assets at fair value through profit or loss – non-current	3,409,890	$ 40,183	-	$ 40,183	
President Chain Store Corp.	President Investment Trust Corp.	Director of President Investment Trust Corp.	〃	2,667,599	152,873	7.60	152,873	
President Chain Store Corp.	President Securities Corp.	Investee of Uni-President Enterprises Corp. under the equity method	Financial assets at fair value through other comprehensive income – non-current	44,599,622	2,229,981	2.79	2,229,981	
President Chain Store Corp.	Duskin Co., Ltd.	None	〃	300,000	256,701	0.64	256,701	
President Chain Store Corp.	Koasa Yamako Corp.	Director of Koasa Yamako Corp.	〃	650,000	4,348	10.00	4,348	
	Beneficiary certificates:							
Qware Systems & Services Corp.	Taishin 1699 Money Market Fund	None	Financial assets at fair value through profit or loss – current	34,615,749	$ 501,253	-	$ 501,253	
Qware Systems & Services Corp.	UPAMC James Bond Money Market Fund	〃	〃	14,053,569	250,085	-	250,085	
President Collect Service Corp.	Taishin 1699 Money Market Fund	〃	〃	10,031,965	145,268	-	145,268	
President Information Corp.	Taishin 1699 Money Market Fund	〃	〃	11,933,721	172,806	-	172,806	
Uni-President Department Store Corp.	Taishin 1699 Money Market Fund	〃	〃	11,866,795	171,786	-	171,786	
Uni-President Department Store Corp.	UPAMC James Bond Money Market Fund	〃	〃	9,456,377	168,238	-	168,238	
Books.com. Co., Ltd., etc.	UPAMC James Bond Money Market Fund, etc.	〃	〃	7,887,829	134,433	-	134,433	

Note: Transaction among with amount over one hundred million.

PRESIDENT CHAIN STORE CORP. AND SUBSIDIARIES

Purchases or sales of goods from or to related parties reaching $100 million or 20% of paid-in capital or more

Six months ended June 30, 2026

Table 3

Expressed in thousands of NTD

(Except as otherwise indicated)

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
President Chain Store Corp.	Uni-President Enterprises Corp.	Ultimate parent company	Purchases	$ 11,898,281	16	Net 30~40 days from the end of the month when invoice is issued	No significant differences	No significant differences	($ 2,143,075)	(10)	
	Uni-President Superior Commissary Corp.	Subsidiary	〃	3,151,083	4	Net 30~45 days from the end of the month when invoice is issued	〃	〃	(562,315)	(3)	
	Tung Ang Enterprises Corp.	Sister company	〃	1,492,751	2	Net 30 days from the end of the month when invoice is issued	〃	〃	(242,769)	(1)	
	Kai Ya Food Co., Ltd.	〃	〃	944,950	1	Net 40 days from the end of the month when invoice is issued	〃	〃	(377,497)	(2)	
	21 Century Co., Ltd.	Subsidiary	〃	846,649	1	Net 30~60 days from the end of the month when invoice is issued	〃	〃	(314,916)	(1)	
	Link Pro Corp.	Sister company	〃	567,929	1	Net 10~54 days from the end of the month when invoice is issued	〃	〃	(104,043)	-	
	Tait Marketing & Distribution Co., Ltd.	〃	〃	452,852	1	Net 20~70 days from the end of the month when invoice is issued	〃	〃	(149,159)	(1)	
	Kuang Chuan Dairy Co., Ltd.	Other related party	〃	430,967	1	Net 30~65 days from the end of the month when invoice is issued	〃	〃	(240,913)	(1)	
	President Pharmaceutical Corp.	Subsidiary	〃	422,312	1	Net 60~70 days from the end of the month when invoice is issued	〃	〃	(173,448)	(1)	
	Qware Systems & Services Corp.	〃	〃	400,014	1	Net 40 days from the end of the month when invoice is issued	〃	〃	(136,166)	(1)	
	President Packaging Industrial Corp.	Sister company	〃	341,605	-	Net 15~60 days from the end of the month when invoice is issued	〃	〃	(109,862)	(1)	
	President Transnet Corp.	Subsidiary	〃	326,434	-	Net 60 days from the end of the month when invoice is issued	〃	〃	(116,607)	(1)	
	Wei Lih Food Industrial Co., Ltd.	Other related party	〃	191,922	-	Net 30~60 days from the end of the month when invoice is issued	〃	〃	(64,671)	-	
	President Fair Development Corp.	Sister company	〃	142,437	-	Net 30~70 days from the end of the month when invoice is issued	〃	〃	(27,694)	-	
	Tong Kuan Enterprise Co., Ltd.	〃	〃	131,033	-	Net 15~60 days from the end of the month when invoice is issued	〃	〃	(114,164)	(1)	
CSL, Chieh Shun Logistics International Corp.	President Transnet Corp.	Subsidiary of President Chain Store Corp.	Delivery revenue	(329,152)	(26)	Net 40 days from the end of the month when invoice is issued	〃	〃	58,027	26	
	PLI, President Logistics International Corp.	Parent company	〃	(853,994)	(69)	Net 20 days from the end of the month when invoice is issued	〃	〃	157,784	71	
President Transnet Corp.	President Chain Store Corp.	〃	Sales revenue	(326,434)	(65)	Net 60 days from the end of the month when invoice is issued	〃	〃	116,607	6	
	CSL, Chieh Shun Logistics International Corp.	Subsidiary of President Chain Store Corp.	Service cost	329,152	6	Net 40 days from the end of the month when invoice is issued	〃	〃	(58,027)	(3)	
	President Collect Service Corp.	〃	Service revenue	(151,699)	(2)	Net 60 days from the end of the month when invoice is issued	〃	〃	33,207	2	
Uni-Wonder Corp.	Uni-President Enterprises Corp.	Ultimate parent company	Purchases	360,303	11	Net 25 days from the end of the month when invoice is issued	〃	〃	(67,043)	(10)	
	Tong Zhan Co., Ltd.	Other related party	〃	625,929	19	Net 25 days from the end of the month when invoice is issued	〃	〃	(104,984)	(16)	
	RSI, Retail Support International Corp.	Subsidiary of President Chain Store Corp.	〃	178,602	5	Net 29 days from the end of the month when invoice is issued	〃	〃	(32,963)	(5)	
	Kai Ya Food Co., Ltd.	Other related party	〃	121,990	4	Net 30 days from the end of the month when invoice is issued	〃	〃	(24,946)	(4)	
President Information Corp.	President Chain Store Corp.	Parent company	Service revenue	(922,022)	(58)	Net 30 days from the end of the month when invoice is issued	〃	〃	273,285	47	
PLI, President Logistics International Corp.	CSL, Chieh Shun Logistics International Corp.	Subsidiary	Service cost	853,994	37	Net 20 days from the end of the month when invoice is issued	〃	〃	(157,784)	(41)	
	RSI, Retail Support International Corp.	Parent company	Delivery revenue	(613,094)	(26)	Net 20 days from the end of the month when invoice is issued	〃	〃	119,453	26	
	Uni-President Cold-Chain Corp.	Subsidiary of President Chain Store Corp.	〃	(829,138)	(35)	Net 20 days from the end of the month when invoice is issued	〃	〃	167,350	37	
	Wisdom Distribution Service Corp.	〃	〃	(711,631)	(30)	Net 20 days from the end of the month when invoice is issued	〃	〃	129,881	29	

PRESIDENT CHAIN STORE CORP. AND SUBSIDIARIES
Purchases or sales of goods from or to related parties reaching $100 million or 20% of paid-in capital or more
Six months ended June 30, 2026

Table 3

Expressed in thousands of NTD
(Except as otherwise indicated)

			Transaction				Differences in transaction terms compared to third party transactions		Notes/accounts receivable (payable)		
Purchaser/seller	Counterparty	Relationship with the counterparty	Purchases (sales)	Amount	Percentage of total purchases (sales)	Credit term	Unit price	Credit term	Balance	Percentage of total notes/accounts receivable (payable)	Footnote
PLI, President Logistics International Corp.	Mech-President Corp.	Subsidiary of President Chain Store Corp.	Service cost	$ 125,799	5	Net 30 days from the end of the month when invoice is issued	No significant differences	No significant differences	($ 48,344)	(18)	
RSI, Retail Support International Corp.	Uni-Wonder Corp.	〃	Delivery revenue	(178,602)	(8)	Net 29 days from the end of the month when invoice is issued	〃	〃	32,963	10	
	PLI, President Logistics International Corp.	Subsidiary	Service cost	613,094	46	Net 20 days from the end of the month when invoice is issued	〃	〃	(119,453)	(53)	
	Retail Support Taiwan Corp.	〃	〃	176,222	13	Net 15~20 days from the end of the month when invoice is issued	〃	〃	(9,421)	(4)	
Uni-President Cold-Chain Corp.	PLI, President Logistics International Corp.	Subsidiary of President Chain Store Corp.	〃	829,138	32	Net 20 days from the end of the month when invoice is issued	〃	〃	(167,350)	(2)	
	President Chain Store Corp.	Parent company	Delivery revenue	(435,251)	(14)	Net 30 days from the end of the month when invoice is issued	〃	〃	76,645	1	
	Uni-President Enterprises Corp.	Ultimate parent company	〃	(314,679)	(10)	Net 20 days from the end of the month when invoice is issued	〃	〃	109,223	1	
Wisdom Distribution Service Corp.	PLI, President Logistics International Corp.	Subsidiary of President Chain Store Corp.	Service cost	711,631	42	Net 20 days from the end of the month when invoice is issued	〃	〃	(129,881)	(31)	
Qware Systems & Services Corp.	President Chain Store Corp.	Parent company	Service revenue	(400,014)	(16)	Net 40 days from the end of the month when invoice is issued	〃	〃	136,166	41	
President Drugstore Business Corp.	President Pharmaceutical Corp.	Subsidiary of President Chain Store Corp.	Purchases	325,202	4	Net 30~110 days from the end of the month when invoice is issued	〃	〃	(19,027)	(1)	
President Pharmaceutical Corp.	President Drugstore Business Corp.	〃	Sales revenue	(325,202)	(27)	Net 30~110 days from the end of the month when invoice is issued	〃	〃	19,027	3	
	President Chain Store Corp.	Parent company	〃	(422,312)	(35)	Net 60~70 days from the end of the month when invoice is issued	〃	〃	173,448	26	
Uni-President Superior Commissary Corp.	21 Century Co., Ltd.	Subsidiary of President Chain Store Corp.	〃	(115,268)	(3)	Net 60 days from the end of the month when invoice is issued	〃	〃	38,947	6	
	Uni-President Enterprises Corp.	Ultimate parent company	Purchases	167,412	7	Net 45~60 days from the end of the month when invoice is issued	〃	〃	(63,992)	(7)	
	Koasa Yamako Corp.	Other related party	〃	136,848	6	Net 60 days from the end of the month when invoice is issued	〃	〃	(50,928)	(5)	
	President Chain Store Corp.	Parent company	Sales revenue	(3,151,083)	(97)	Net 30~45 days from the end of the month when invoice is issued	〃	〃	562,315	91	
21 Century Co., Ltd.	President Chain Store Corp.	〃	〃	(846,649)	(55)	Net 30~60 days from the end of the month when invoice is issued	〃	〃	314,916	74	
	Uni-President Superior Commissary Corp.	Subsidiary of President Chain Store Corp.	Purchases	115,268	11	Net 60 days from the end of the month when invoice is issued	〃	〃	(38,947)	(12)	
Duskin Serve Taiwan Co., Ltd.	President Chain Store Corp.	Parent company	Service revenue	(223,526)	(22)	Net 45 days from the end of the month when invoice is issued	〃	〃	64,516	24	
Capital Marketing Consultant Corp.	President Chain Store Corp.	〃	〃	(184,198)	(75)	Net 45~65 days from the end of the month when invoice is issued	〃	〃	42,396	61	
President Collect Service Corp.	President Transnet Corp.	Subsidiary of President Chain Store Corp.	Service cost	151,699	85	Net 60 days from the end of the month when invoice is issued	〃	〃	(33,207)	(100)	
Retail Support Taiwan Corp.	RSI, Retail Support International Corp.	Parent company	Delivery revenue	(176,222)	(89)	Net 15~20 days from the end of the month when invoice is issued	〃	〃	9,421	64	
Philippine Seven Corp.	Uni-President (Philippines) Corp.	Other related party	Purchases	103,089	1	Net 30~35 days from the end of the month when invoice is issued	〃	〃	(44,185)	(1)	
President Chain Store (Shanghai) Ltd.	Shanghai President Logistics Co., Ltd.	Subsidiary of President Chain Store Corp.	Service cost	103,962	66	Net 58 days from the end of the month when invoice is issued	〃	〃	(46,524)	(70)	
Shanghai President Logistics Co., Ltd.	President Chain Store (Shanghai) Ltd.	〃	Delivery revenue	(103,962)	(60)	Net 58 days from the end of the month when invoice is issued	〃	〃	46,524	60	

PRESIDENT CHAIN STORE CORP. AND SUBSIDIARIES

Receivables from related parties reaching $100 million or 20% of paid-in capital or more

June 30, 2026

Table 4

Expressed in thousands of NTD

(Except as otherwise indicated)

Creditor	Counterparty	Relationship with the counterparty	Receivable from related parties: General ledger account	Receivable from related parties: Balance as of June 30, 2026	Turnover rate	Overdue receivables: Amount	Overdue receivables: Action taken	Amount collected subsequent to the balance sheet date	Allowance for doubtful accounts
Uni-President Superior Commissary Corp.	President Chain Store Corp.	Parent company	Accounts receivable	$ 562,315	11.22	$ -	None	$ -	$ -
President Information Corp.	President Chain Store Corp.	〃	〃	273,285	6.54	-	〃	883	-
21 Century Co., Ltd.	President Chain Store Corp.	〃	〃	314,916	5.62	-	〃	2,268	-
President Pharmaceutical Corp.	President Chain Store Corp.	〃	〃	173,448	4.95	-	〃	3,362	-
Qware Systems & Services Corp.	President Chain Store Corp.	〃	〃	136,166	5.78	-	〃	43,048	-
President Transnet Corp.	President Chain Store Corp.	〃	〃	116,607	5.82	-	〃	-	-
PLI, President Logistics International Corp.	Uni-President Cold-Chain Corp.	Subsidiary of President Chain Store Corp.	〃	167,350	10.48	-	〃	-	-
PLI, President Logistics International Corp.	Wisdom Distribution Service Corp.	〃	〃	129,881	9.72	-	〃	-	-
PLI, President Logistics International Corp.	RSI, Retail Support International Corp.	〃	〃	119,453	10.58	-	〃	-	-
CSL, Chieh Shun Logistics International Corp.	PLI, President Logistics International Corp.	〃	〃	157,784	10.95	-	〃	-	-
Uni-President Cold-Chain Corp.	Uni-President Enterprises Corp.	Ultimate parent company	〃	109,223	9.31	-	〃	34,717	-
President Chain Store Corp.	Uni-President Enterprises Corp.	〃	Other receivable	265,740	-	-	〃	36,668	-
President Chain Store Corp.	President Transnet Corp.	Subsidiary of President Chain Store Corp.	〃	714,589	-	-	〃	697,923	-
President Chain Store Corp.	Uni-Wonder Corp.	〃	〃	448,318	-	-	〃	409,428	-
President Chain Store Corp.	Uni-President Department Store Corp.	〃	〃	178,825	-	-	〃	171,500	-
President Chain Store Corp.	ICASH Corp.	〃	〃	178,160	-	-	〃	35,882	-
President Chain Store Corp.	Qware Systems & Services Corp.	〃	〃	169,775	-	-	〃	144,069	-
President Chain Store Corp.	Mech-President Corp.	〃	〃	148,835	-	-	〃	134,331	-
President Chain Store Corp.	President Pharmaceutical Corp.	〃	〃	140,728	-	-	〃	139,421	-
President Chain Store Corp.	President Information Corp.	〃	〃	127,354	-	-	〃	109,574	-
President Chain Store Corp.	Duskin Serve Taiwan Co., Ltd.	〃	〃	125,592	-	-	〃	124,816	-
President Chain Store Corp.	President Fair Development Corp.	Sister company	〃	148,946	-	-	〃	134,198	-

PRESIDENT CHAIN STORE CORP. AND SUBSIDIARIES

Significant inter-company transactions during the reporting periods

Six months ended June 30, 2026

Table 5

Expressed in thousands of NTD

(Except as otherwise indicated)

Number	Company name	Counterparty	Relationship	Transaction				
				General ledger account		Amount	Transaction terms	Percentage of consolidated total operating revenues or total assets
1	President Chain Store Corp.	Uni-President Enterprises Corp.	Subsidiary to parent company	Other receivable	$	265,740	-	0.09
1	President Chain Store Corp.	ICASH Corp.	Parent company to subsidiary	Other receivable		178,160	-	0.06
1	President Chain Store Corp.	Qware Systems & Services Corp.	Parent company to subsidiary	Other receivable		169,775	-	0.06
1	President Chain Store Corp.	Uni-Wonder Corp.	Parent company to subsidiary	Other receivable		448,318	-	0.15
1	President Chain Store Corp.	Uni-President Department Store Corp.	Parent company to subsidiary	Other receivable		178,825	-	0.06
1	President Chain Store Corp.	President Transnet Corp.	Parent company to subsidiary	Other receivable		714,589	-	0.24
1	President Chain Store Corp.	President Information Corp.	Parent company to subsidiary	Other receivable		127,354	-	0.04
1	President Chain Store Corp.	Mech-President Corp.	Parent company to subsidiary	Other receivable		148,835	-	0.05
1	President Chain Store Corp.	President Pharmaceutical Corp.	Parent company to subsidiary	Other receivable		140,728	-	0.05
1	President Chain Store Corp.	Duskin Serve Taiwan Co., Ltd.	Parent company to subsidiary	Other receivable		125,592	-	0.04
2	Uni-President Cold-Chain Corp.	President Chain Store Corp.	Subsidiary to parent company	Delivery revenue	(	435,251)	Net 30 days from the end of the month when invoice is issued	0.24
2	Uni-President Cold-Chain Corp.	Uni-President Enterprises Corp.	Subsidiary to parent company	Delivery revenue	(	314,679)	Net 20 days from the end of the month when invoice is issued	0.17
2	Uni-President Cold-Chain Corp.	Uni-President Enterprises Corp.	Subsidiary to parent company	Accounts receivable		109,223	Net 20 days from the end of the month when invoice is issued	0.04
3	Capital Marketing Consultant Corp.	President Chain Store Corp.	Subsidiary to parent company	Service revenue	(	184,198)	Net 45~65 days from the end of the month when invoice is issued	0.10
4	President Information Corp.	President Chain Store Corp.	Subsidiary to parent company	Service revenue	(	922,022)	Net 30 days from the end of the month when invoice is issued	0.51
4	President Information Corp.	President Chain Store Corp.	Subsidiary to parent company	Accounts receivable		273,285	Net 30 days from the end of the month when invoice is issued	0.09
5	Qware Systems & Services Corp.	President Chain Store Corp.	Subsidiary to parent company	Service revenue	(	400,014)	Net 40 days from the end of the month when invoice is issued	0.22
5	Qware Systems & Services Corp.	President Chain Store Corp.	Subsidiary to parent company	Accounts receivable		136,166	Net 40 days from the end of the month when invoice is issued	0.04
6	Uni-President Superior Commissary Corp.	President Chain Store Corp.	Subsidiary to parent company	Sales revenue	(	3,151,083)	Net 30~45 days from the end of the month when invoice is issued	1.74
6	Uni-President Superior Commissary Corp.	President Chain Store Corp.	Subsidiary to parent company	Accounts receivable		562,315	Net 30~45 days from the end of the month when invoice is issued	0.18
6	Uni-President Superior Commissary Corp.	21 Century Co., Ltd.	Subsidiary to subsidiary	Sales revenue	(	115,268)	Net 60 days from the end of the month when invoice is issued	0.06
7	President Pharmaceutical Corp.	President Drugstore Business Corp.	Subsidiary to subsidiary	Sales revenue	(	325,202)	Net 30~110 days from the end of the month when invoice is issued	0.18
7	President Pharmaceutical Corp.	President Chain Store Corp.	Subsidiary to parent company	Sales revenue	(	422,312)	Net 60~70 days from the end of the month when invoice is issued	0.23
7	President Pharmaceutical Corp.	President Chain Store Corp.	Subsidiary to parent company	Accounts receivable		173,448	Net 60~70 days from the end of the month when invoice is issued	0.06
8	President Transnet Corp.	President Chain Store Corp.	Subsidiary to parent company	Sales revenue	(	326,434)	Net 60 days from the end of the month when invoice is issued	0.18
8	President Transnet Corp.	President Chain Store Corp.	Subsidiary to parent company	Accounts receivable		116,607	Net 60 days from the end of the month when invoice is issued	0.04
8	President Transnet Corp.	President Collect Service Corp.	Subsidiary to subsidiary	Service revenue	(	151,699)	Net 60 days from the end of the month when invoice is issued	0.08

PRESIDENT CHAIN STORE CORP. AND SUBSIDIARIES

Significant inter-company transactions during the reporting periods

Six months ended June 30, 2026

Table 5

Expressed in thousands of NTD

(Except as otherwise indicated)

Number	Company name	Counterparty	Relationship	Transaction: General ledger account	Transaction: Amount	Transaction: Transaction terms	Transaction: Percentage of consolidated total operating revenues or total assets
9	CSL, Chieh Shun Logistics International Corp.	PLI, President Logistics International Corp.	Subsidiary to subsidiary	Delivery revenue	($ 853,994)	Net 20 days from the end of the month when invoice is issued	0.47
9	CSL, Chieh Shun Logistics International Corp.	PLI, President Logistics International Corp.	Subsidiary to subsidiary	Accounts receivable	157,784	Net 20 days from the end of the month when invoice is issued	0.05
9	CSL, Chieh Shun Logistics International Corp.	President Transnet Corp.	Subsidiary to subsidiary	Delivery revenue	(329,152)	Net 40 days from the end of the month when invoice is issued	0.18
10	PLI, President Logistics International Corp.	RSI, Retail Support International Corp.	Subsidiary to subsidiary	Delivery revenue	(613,094)	Net 20 days from the end of the month when invoice is issued	0.34
10	PLI, President Logistics International Corp.	RSI, Retail Support International Corp.	Subsidiary to subsidiary	Accounts receivable	119,453	Net 20 days from the end of the month when invoice is issued	0.04
10	PLI, President Logistics International Corp.	Uni-President Cold-Chain Corp.	Subsidiary to subsidiary	Delivery revenue	(829,138)	Net 20 days from the end of the month when invoice is issued	0.46
10	PLI, President Logistics International Corp.	Uni-President Cold-Chain Corp.	Subsidiary to subsidiary	Accounts receivable	167,350	Net 20 days from the end of the month when invoice is issued	0.06
10	PLI, President Logistics International Corp.	Wisdom Distribution Service Corp.	Subsidiary to subsidiary	Delivery revenue	(711,631)	Net 20 days from the end of the month when invoice is issued	0.39
10	PLI, President Logistics International Corp.	Wisdom Distribution Service Corp.	Subsidiary to subsidiary	Accounts receivable	129,881	Net 20 days from the end of the month when invoice is issued	0.04
11	Duskin Serve Taiwan Co., Ltd.	President Chain Store Corp.	Subsidiary to parent company	Service revenue	(223,526)	Net 45 days from the end of the month when invoice is issued	0.12
12	21 Century Co., Ltd.	President Chain Store Corp.	Subsidiary to parent company	Sales revenue	(846,649)	Net 30~60 days from the end of the month when invoice is issued	0.47
12	21 Century Co., Ltd.	President Chain Store Corp.	Subsidiary to parent company	Accounts receivable	314,916	Net 30~60 days from the end of the month when invoice is issued	0.10
13	Retail Support Taiwan Corp.	RSI, Retail Support International Corp.	Subsidiary to subsidiary	Delivery revenue	(176,222)	Net 15~20 days from the end of the month when invoice is issued	0.10
14	Shanghai President Logistics Co., Ltd.	President Chain Store (Shanghai) Ltd.	Subsidiary to subsidiary	Delivery revenue	(103,962)	Net 58 days from the end of the month when invoice is issued	0.06
15	RSI, Retail Support International Corp.	Uni-Wonder Corp.	Subsidiary to subsidiary	Delivery revenue	(178,602)	Net 29 days from the end of the month when invoice is issued	0.10

Note: Transaction among the Company and subsidiaries with amount over one hundred million, only one side of the transactions are disclosed.

PRESIDENT CHAIN STORE CORP. AND SUBSIDIARIES

Names, locations and other information of investee companies (not including investees in Mainland China)

Six months ended June 30, 2026

Table 6

Expressed in thousands of NTD
(Except as otherwise indicated)

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at June 30, 2026	Initial investment amount: Balance as at December 31, 2025	Shares held as at June 30, 2026: Number of shares	Shares held as at June 30, 2026: Ownership (%)	Shares held as at June 30, 2026: Book value	Net profit (loss) of the investee for the six months ended June 30, 2026	Investment income (loss) recognized by the Company for the six months ended June 30, 2026	Footnote
President Chain Store Corp.	President Chain Store (BVI) Holdings Ltd.	British Virgin Islands	Professional investment	$ 6,712,138	$ 6,712,138	171,589,586	100.00	$ 31,361,129	$ 818,138	$ 818,138	Subsidiary
President Chain Store Corp.	President Drugstore Business Corp.	Taiwan	Sales of cosmetics, medicines and daily items	288,559	288,559	78,520,000	100.00	3,516,627	342,941	342,941	Subsidiary
President Chain Store Corp.	President Transnet Corp.	Taiwan	Delivery service	711,576	711,576	103,496,399	70.00	2,124,915	545,700	381,989	Subsidiary
President Chain Store Corp.	Mech-President Corp.	Taiwan	Gas station, installment and maintenance of elevators	904,475	904,475	55,858,815	80.87	810,462	111,039	89,797	Subsidiary
President Chain Store Corp.	President Pharmaceutical Corp.	Taiwan	Sales of various health care products, cosmetics, and pharmaceuticals	330,216	330,216	22,121,962	73.74	722,225	129,560	95,537	Subsidiary
President Chain Store Corp.	Uni-President Department Store Corp.	Taiwan	Department stores	840,000	840,000	27,999,999	70.00	534,052	61,053	42,737	Subsidiary
President Chain Store Corp.	Uni-President Superior Commissary Corp.	Taiwan	Fresh food manufacture	520,141	520,141	48,519,890	90.00	715,011	51,466	46,319	Subsidiary
President Chain Store Corp.	Uni-President Cold-Chain Corp.	Taiwan	Low-temperature logistics and warehousing	237,437	237,437	42,934,976	60.00	2,090,746	280,916	168,549	Subsidiary
President Chain Store Corp.	President Information Corp.	Taiwan	Enterprise information management and consultancy	320,741	320,741	25,714,475	86.00	496,594	81,602	70,178	Subsidiary
President Chain Store Corp.	Qware Systems & Services Corp.	Taiwan	Information software services	332,482	332,482	24,382,921	86.76	400,613	95,284	82,669	Subsidiary
President Chain Store Corp.	Wisdom Distribution Service Corp.	Taiwan	Logistics and storage of publication and e-commerce	50,000	50,000	73,100,000	100.00	2,007,546	117,686	117,686	Subsidiary
President Chain Store Corp.	Books.com. Co., Ltd.	Taiwan	Retail business without shop	100,400	100,400	9,999,999	50.03	238,905	(23,017)	(11,515)	Subsidiary
President Chain Store Corp.	President Lanyang Art Corporation	Taiwan	Amusement parks industry and art and cultural exhibition	20,000	20,000	2,000,000	100.00	20,461	(3,113)	(3,113)	Subsidiary
President Chain Store Corp.	Duskin Serve Taiwan Co., Ltd.	Taiwan	Cleaning instruments leasing and selling	102,000	102,000	10,199,999	51.00	195,549	133,430	68,049	Subsidiary
President Chain Store Corp.	ICASH Corp.	Taiwan	Electronic ticketing and electronic payment	900,000	900,000	70,000,000	100.00	482,205	(21,469)	(21,469)	Subsidiary
President Chain Store Corp.	Uni-President Development Corp.	Taiwan	Construction, development and operation of an MRT station	720,000	720,000	72,000,000	20.00	768,944	67,254	13,451	Note
President Chain Store Corp.	Uni-Wonder Corp.	Taiwan	Coffee chain store	3,286,206	3,286,206	21,382,674	60.00	4,379,244	324,055	149,646	Subsidiary
President Chain Store Corp.	RSI, Retail Support International Corp.	Taiwan	Room-temperature logistics and warehousing	91,414	91,414	6,429,999	25.00	318,077	102,222	25,187	Subsidiary
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	163,789	Note
President Chain Store Corp.	President Fair Development Corp.	Taiwan	Operation of shopping mall, department store, international trade, etc.	3,191,700	3,191,700	190,000,000	19.00	2,385,210	447,055	84,940	Note
President Chain Store Corp.	President International Development Corp.	Taiwan	Professional investment	500,000	500,000	44,100,000	3.33	507,411	220,494	16,638	Note
President Chain Store Corp.	Tung Ho Development Corp.	Taiwan	Management of entertainment business	861,696	861,696	4,982,500	6.23	37,317	(48,335)	(3,011)	Note
President Chain Store Corp.	Ren-Hui Investment Corp.	Taiwan	Professional investment	637,231	637,231	6,500,000	100.00	62,689	1,086	1,086	Subsidiary
President Chain Store Corp.	Capital Marketing Consultant Corp.	Taiwan	Enterprise management consultancy	9,506	9,506	2,500,000	100.00	90,401	37,944	37,944	Subsidiary
President Chain Store Corp.	PCSC (China) Drugstore Limited	British Virgin Islands	Professional investment	277,805	277,805	8,746,008	92.20	95,289	3,372	3,109	Subsidiary
President Chain Store Corp.	President Chain Store Corporation Insurance Brokers Co., Ltd.	Taiwan	Insurance brokers	213,000	213,000	1,500,000	100.00	33,550	14,799	14,800	Subsidiary
President Chain Store Corp.	Cold Stone Creamery Taiwan Ltd.	Taiwan	Sales of ice cream	170,000	170,000	12,244,390	100.00	18,208	(15,395)	(15,395)	Subsidiary
President Chain Store Corp.	President Being Corp.	Taiwan	Sports and entertainment business	170,000	170,000	1,500,000	100.00	(598,055)	(73,514)	(73,513)	Subsidiary
President Chain Store Corp.	21 Century Co., Ltd.	Taiwan	Operation of chain restaurants	160,680	160,680	10,000,000	100.00	121,461	8,844	8,844	Subsidiary
President Chain Store Corp.	President Chain Store Tokyo Marketing Corp.	Japan	Trade and enterprise management consultancy	35,648	35,648	9,800	100.00	113,033	(333)	(333)	Subsidiary
President Chain Store Corp.	Uni-President Oven Bakery Corp.	Taiwan	Bread and pastry retailer	681,300	681,300	29,000,000	100.00	(221,100)	(22,375)	(22,375)	Subsidiary
President Chain Store Corp.	President Collect Service Corp.	Taiwan	Collection agent	10,500	10,500	1,049,999	70.00	56,401	51,951	36,365	Subsidiary
President Chain Store Corp.	Mister Donut Taiwan Co., Ltd.	Taiwan	Bakery retailer	200,000	200,000	7,500,049	50.00	96,109	4,717	2,359	Note

PRESIDENT CHAIN STORE CORP. AND SUBSIDIARIES
Names, locations and other information of investee companies (not including investees in Mainland China)
Six months ended June 30, 2026

Table 6

Expressed in thousands of NTD
(Except as otherwise indicated)

				Initial investment amount		Shares held as at June 30, 2026					
Investor	Investee	Location	Main business activities	Balance as at June 30, 2026	Balance as at December 31, 2025	Number of shares	Ownership (%)	Book value	Net profit (loss) of the investee for the six months ended June 30, 2026	Investment income (loss) recognized by the Company for the six months ended June 30, 2026	Footnote
President Chain Store Corp.	Uni-President Organics Corp.	Taiwan	Health care products and organic food	$ 47,190	$ 47,190	1,833,333	36.67	$ 46,736	$ 21,185	$ 7,653	Note
President Chain Store Corp.	President Technology Corp.	Taiwan	Software development and telephone customer service	7,500	7,500	750,000	15.00	22,571	16,759	2,514	Note
President Chain Store Corp.	Connection Labs Ltd.	Taiwan	Other software and internet-related	802,963	802,963	60,000,001	100.00	(125,645)	(136,675)	(136,675)	Subsidiary
Capital Marketing Consultant Corp.	Uni-Capital Marketing Consultant Holding Co., Ltd.	British Virgin Islands	Professional investment	14,868	14,868	463,907	100.00	16,103	298	298	Subsidiary of a subsidiary
Capital Marketing Consultant Corp.	Uni-Sogood Marketing Consultant Philippines Corp.	Philippines	Enterprise management consultancy	28,367	28,367	49,999,997	100.00	44,629	7,260	7,260	Subsidiary of a subsidiary
Mech-President Corp.	Tong Ching Corporation	Taiwan	Gas station	9,600	9,600	960,000	60.00	17,844	4,687	2,812	Subsidiary of a subsidiary
President Chain Store (Hong Kong) Holdings Limited	PCSC (China) Drugstore Limited	British Virgin Islands	Professional investment	23,569	23,569	740,000	7.80	8,061	3,372	263	Subsidiary of a subsidiary
President Chain Store (BVI) Holdings Ltd.	President Chain Store (Labuan) Holdings Ltd.	Malaysia	Professional investment	2,317,705	2,317,705	72,769,390	100.00	3,918,634	486,771	486,771	Subsidiary of a subsidiary
President Chain Store (BVI) Holdings Ltd.	President Chain Store (Hong Kong) Holdings Limited	Hong Kong	Professional investment	5,449,755	5,449,755	149,953,354	100.00	2,473,571	(152,609)	(152,609)	Subsidiary of a subsidiary
President Chain Store (Labuan) Holdings Ltd.	Philippine Seven Corp.	Philippines	Convenience store	2,834,528	2,834,528	860,501,439	56.88	3,891,654	971,744	578,781	Subsidiary of a subsidiary
President Information Corp.	Uni-President Information Philippines Corp.	Philippines	Enterprise information management and consultancy	56,407	56,407	99,999,997	100.00	51,016	1,747	1,979	Subsidiary of a subsidiary
PLI, President Logistics International Corp.	CSL, Chieh Shun Logistics International Corp.	Taiwan	Trucking	180,000	180,000	26,670,000	100.00	329,164	11,974	11,974	Subsidiary of a subsidiary
President Pharmaceutical Corp.	President Pharmaceutical (Hong Kong) Holdings Limited	Hong Kong	Sales of various health care products, cosmetics, and pharmaceuticals	394,432	394,432	12,911,833	100.00	204,408	39,639	39,639	Subsidiary of a subsidiary
Ren-Hui Investment Corp.	Books.com. Co., Ltd.	Taiwan	Retail business without shop	-	-	1	-	-	(23,017)	-	Subsidiary of a subsidiary
Ren-Hui Investment Corp.	Uni-President Department Store Corp.	Taiwan	Department stores	-	-	1	-	-	61,053	-	Subsidiary of a subsidiary
Ren-Hui Investment Corp.	Mech-President Corp.	Taiwan	Gas station, installment and maintenance of elevators	-	-	1	-	-	111,039	-	Subsidiary of a subsidiary
Ren-Hui Investment Corp.	President Information Corp.	Taiwan	Enterprise information management and consultancy	-	-	1	-	-	81,602	-	Subsidiary of a subsidiary
Ren-Hui Investment Corp.	President Transnet Corp.	Taiwan	Delivery service	-	-	1	-	-	545,700	-	Subsidiary of a subsidiary
Ren-Hui Investment Corp.	Qware Systems & Services Corp.	Taiwan	Information software services	-	-	1	-	-	95,284	-	Subsidiary of a subsidiary
Ren-Hui Investment Corp.	Duskin Serve Taiwan Co., Ltd.	Taiwan	Cleaning instruments leasing and selling	-	-	1	-	-	133,430	-	Subsidiary of a subsidiary
Ren-Hui Investment Corp.	President Pharmaceutical Corp.	Taiwan	Sales of various health care products, cosmetics, and pharmaceuticals	-	-	1	-	-	129,560	-	Subsidiary of a subsidiary
Ren-Hui Investment Corp.	Mister Donut Taiwan Co., Ltd.	Taiwan	Bakery retailer	-	-	1	-	-	4,717	-	Note
Ren-Hui Investment Corp.	Uni-President Superior Commissary Corp.	Taiwan	Fresh food manufacture	-	-	1	-	-	51,466	-	Subsidiary of a subsidiary
Ren-Hui Investment Corp.	Uni-President Cold-Chain Corp.	Taiwan	Low-temperature logistics and warehousing	-	-	1	-	-	280,916	-	Subsidiary of a subsidiary
Ren-Hui Investment Corp.	RSI, Retail Support International Corp.	Taiwan	Room-temperature logistics and warehousing	-	-	1	-	-	102,222	-	Subsidiary of a subsidiary
Ren-Hui Investment Corp.	President Collect Service Corp.	Taiwan	Collection agent	-	-	1	-	-	51,951	-	Subsidiary of a subsidiary
Ren-Hui Investment Corp.	Ren Hui Holding Co., Ltd.	British Virgin Islands	Professional investment	60,374	60,374	2,000,000	100.00	40,392	634	634	Subsidiary of a subsidiary

PRESIDENT CHAIN STORE CORP. AND SUBSIDIARIES
Names, locations and other information of investee companies (not including investees in Mainland China)
Six months ended June 30, 2026

Table 6

Expressed in thousands of NTD
(Except as otherwise indicated)

Investor	Investee	Location	Main business activities	Initial investment amount: Balance as at June 30, 2026	Initial investment amount: Balance as at December 31, 2025	Shares held as at June 30, 2026: Number of shares	Shares held as at June 30, 2026: Ownership (%)	Shares held as at June 30, 2026: Book value	Net profit (loss) of the investee for the six months ended June 30, 2026	Investment income (loss) recognized by the Company for the six months ended June 30, 2026	Footnote
RSI, Retail Support International Corp.	Retail Support Taiwan Corp.	Taiwan	Room-temperature logistics and warehousing	$ 15,300	$ 15,300	2,871,300	51.00	$ 47,607	$ 17,191	$ 8,767	Subsidiary of a subsidiary
RSI, Retail Support International Corp.	PLI, President Logistics International Corp.	Taiwan	Trucking	44,975	44,975	9,481,500	49.00	169,222	21,269	10,422	Subsidiary of a subsidiary
Retail Support Taiwan Corp.	PLI, President Logistics International Corp.	Taiwan	Trucking	5,425	5,425	1,161,000	6.00	20,721	21,269	1,276	Subsidiary of a subsidiary
Uni-President Cold-Chain Corp.	PLI, President Logistics International Corp.	Taiwan	Trucking	23,850	23,850	4,837,500	25.00	86,338	21,269	5,317	Subsidiary of a subsidiary
Uni-President Cold-Chain Corp.	Uni-President Logistics (BVI) Holdings Limited	British Virgin Islands	Professional investment	87,994	87,994	2,990	100.00	45,433	(5,472)	(5,472)	Subsidiary of a subsidiary
Wisdom Distribution Service Corp.	PLI, President Logistics International Corp.	Taiwan	Trucking	18,850	18,850	3,870,000	20.00	68,796	21,269	3,980	Subsidiary of a subsidiary
Philippine Seven Corp.	Convenience Distribution Inc.	Philippines	Logistics, warehousing and retail	23,360	23,360	12,500,000	100.00	23,360	(1,956)	-	Subsidiary of a subsidiary
Philippine Seven Corp.	Store Sites Holding, Inc.	Philippines	Professional investment	25,302	25,302	40,000	100.00	25,302	905	-	Subsidiary of a subsidiary

Note: The investee was recognized using equity method by the Company.

PRESIDENT CHAIN STORE CORP. AND SUBSIDIARIES

Information on investments in Mainland China

Six months ended June 30, 2026

Table 7

Expressed in thousands of NTD

(Except as otherwise indicated)

Investee in Mainland China	Main business activities	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 six months ended June 30, 2026		Accumulated amount of remittance from Taiwan to Mainland China as of June 30, 2026	Net profit (loss) of investee for the six months ended June 30, 2026	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the six months ended June 30, 2026	Book value of investments in June 30, 2026	Accumulated amount of investment income remitted back to Taiwan as of June 30, 2026	Footnote
					Remitted to Mainland China	Remitted back to Taiwan							
President Cosmed Chain Store (Shen Zhen) Co., Ltd.	Wholesale of merchandise	$ 469,280	Note 1	$ 299,940	$ -	$ -	$ 299,940	$ 3,372	100.00	$ 3,372	$ 103,346	$ -	Note 3
President Chain Store (Shanghai) Ltd.	Covenience Store	4,692,800	Note 1	4,692,800	-	-	4,692,800	(82,877)	100.00	(86,806)	963,531	-	Note 2
Shanghai President Logistics Co., Ltd.	Logistics and warehousing	486,488	Note 1	486,488	-	-	486,488	1,835	100.00	1,835	948,570	-	Note 3
President (Shanghai) Health Product Trading Company Ltd.	Sales of various health care products, cosmetics, and pharmaceuticals	418,397	Note 1	418,397	-	-	418,397	39,806	73.74	29,353	139,935	56,722	Note 3
Zhejiang Uni-Champion Logistics Development Co., Ltd.	Logistics and warehousing	187,712	Note 1	182,276	-	-	182,276	(10,831)	80.00	(8,843)	73,374	25,949	Note 3
President Chain Store (Taizhou) Ltd.	Logistics and warehousing	281,568	Note 1	281,568	-	-	281,568	8,802	100.00	8,802	494,005	-	Note 3
President Logistics ShanDong Co., Ltd.	Logistics and warehousing	234,640	Note 1	234,640	-	-	234,640	10,122	100.00	10,122	198,141	-	Note 3
President Chain Store (Zhejiang) Ltd.	Covenience Store	1,598,490	Note 1	1,598,490	-	-	1,598,490	(63,678)	100.00	(64,012)	73,758	-	Note 3
Beauty Wonder (Zhejiang) Trading Co.,Ltd.	Sales of cosmetics and daily items	281,568	Note 1	281,568	-	-	281,568	(13,065)	100.00	(13,055)	(32,149)	-	Note 3
Uni-Capital Marketing Consultant Corp.	Enterprise management consultancy	14,078	Note 1	14,078	-	-	14,078	478	100.00	478	14,929	-	Note 3

Note 1: Indirect investment in PRC through the existing company located in the third area.

Note 2: The financial statements were reviewed by the CPA of parent company in Taiwan.

Note 3: These amounts are based solely on their unreviewed financial statements.

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
President Chain Store Corp.	$ 4,909,296	$ 13,337,828	$ 30,813,194
President Pharmaceutical Corp.	418,397	418,397	458,443
Capital Marketing Consultant Corp.	14,078	14,078	80,000
Uni-President Cold-Chain Corp.	94,513	94,513	2,078,423
Ren-Hui Investment Corp.	54,887	54,887	80,000