Stock Code: 2912

PRESIDENT CHAIN STORE CORPORATION
2026 Annual General Shareholders' Meeting Minutes

(Translation)

Convening Method: a physical meeting of shareholders

Time：10:00 a.m. on May 20, 2026 (Wednesday)

Place：No.301, Zhongzheng Rd., Yongkang Dist., Tainan City 710, Taiwan (R.O.C.)
(1F, Training Center of Uni-President Enterprises Corp.)

Chairman：Lo, Chih-Hsien　　　　Recorder：Chao, Chung-Hao

Total outstanding PCSC shares：1,039,622,255 shares

Total shares represented by shareholders present in person or by proxy：906,973,088 shares (869,118,679 shares excersicing voting rights by electronic means). Percentage of shares held by shareholders present in person or by proxy：87.24 %

Directors present：

Lo, Chih-Hsien (Chairman); Huang, Jui-Tien; Chen, Liang (Chairman of the Audit Committee); Hung, Yung-Chen (Independent Director); Hsu, Ke-Wei (Independent Director); Huang, Jau-Kai; Wu, Tsung-Pin; Wu, Wen-Chi;

8 seats of Directors attended the meeting in person and presented Directors are over one-half of 9 seats Directors.

Sit-in Members：

PRICEWATERHOUSECOOPERS, Taiwan, Yi-Chang Liang (External auditor)

PRICEWATERHOUSECOOPERS Legal, Taiwan, Chin-Hsing Yang (Attorney)

Parliamentary Procedure：

I. Call the Meeting to Order (Report equity represented by attendance)

II. Chairman Remarks (omitted)

III. Report Items

1. Business Report for 2025.

Explanation：

The Business Report for 2025 is attached as Appendix I.

2. Audit Committee's Review Report for 2025.

Explanation：

(1) The Audit Committee has examined the Financial Statements of 2025 and made the Review Report of such.

(2) The Audit Committee's Review Report for 2025 is attached as Appendix II.

3. Status of Investment in Mainland China.

Explanation：

The status of the Company's investment in Mainland China as of Dec. 31, 2025 is attached as Appendix III.

4. Compensation for Employees and Directors in 2025.

Explanation：

(1) According to the profit of 2025 (means the net profits before tax, excluding the compensation for employees and directors) and taking into consideration of the accumulated deficits, President Chain Store Corp. recognized NT$602,967,987 (4.37%) as compensation for employees, and NT$201,449,259 (1.46%) as compensation for directors in 2025, by paying in cash.

(2) Aforementioned provision of compensations are in compliance with Article 32 of Articles of Incorporation of the Company.

5. The Current Utilization of Real Estate Acquired by the Company.

Explanation:

(1) The Company acquired building C of V-Park in the Neihu District of Taipei City in 2025 to serve as the office for the Group's information-related subsidiary businesses to facilitate Group communication and resource sharing.

(2) This structure is located at No. 153-163, Shitan Road, Neihu District, Taipei City. It occupies a total floor area of 29,757.24 square meters (approximately 9,001.57 pings). The total transaction amount was NT$4,300 million.

(3) The transaction was approved by the Board of Directors on February 26, 2025 and the registration of real estate ownership certificate was completed on April 9, 2025.

6. Status of the acquirement or disposal of real property or right-of-use assets from or to related parties in 2025.

Explanation：

(1) According to Rules Governing Financial and Business Matters Between this Corporation and its Affiliated Enterprises, report on 23 transactions of the acquisition or disposal of real property or right-of-use assets by the Company from or to related parties in 2025.

(2) The status of above-mentioned transactions are attached as Appendix IV.

IV. Ratification Items

(Proposed by the Board)

1. Ratification of 2025 Business Report and Financial Statements.

Explanation:

(1) The Company’s 2025 Financial Statements includes business report, financial statement, and profit allocation statement (collectively, the “Financial Statements”). The foregoing financial statement of the Company was audited by PricewaterhouseCoopers, Taiwan.

(2) The Financial Statements have been approved by the Board of Directors and examined by the Audit Committee.

(3) The business report and financial statement for 2025 are attached as Appendix I and Appendix V.

(4) Proposed to be ratified.

RESOLVED, that 2025 Financial Statements be and hereby were accepted as submitted.

Voting Result：

Shares represented at the time of voting are 906,972,088 votes, wherein the votes in favor are 873,117,657.

Voting results	% of the total represented share present
Votes in favor：873,117,657 (including 835,282,248 exercised via electronic voting)	96.26%
Votes against：1,734,251 (including 1,734,251 exercised via electronic voting)	0.19%
Votes abstained：32,120,180 (including 32,102,180 exercised via electronic voting)	3.54%
Votes invalid：0	0.00%

V. Discussion Items

(Proposed by the Board)

1. Adoption of the Proposal for Distribution of 2025 Profits.

Explanation:

(1) The 2025 Profit Allocation Proposal is attached as Appendix VI.

(2) The Company's distributable earnings for 2025 are NT$12,658,086,975. The cash dividend to be distributed is NT$9.0 per share. It is proposed that the Company's Board of Directors be authorized to resolve the ex-dividend date and distribution record date.

(3) The total cash dividends allocated to each shareholder were rounded off to one NT$. The fractional stocks less than NT$1 in the allocation were transferred to other income of the Company.

(4) Proposed to be resolved.

RESOLVED, that the above proposal be and hereby was approved as proposed.

Voting Result：

Shares represented at the time of voting are 906,973,088 votes, wherein the votes in favor are 876,132,788.

Voting results	% of the total represented share present
Votes in favor：876,132,788 (including 838,297,379 exercised via electronic voting)	96.59%
Votes against：267,652 (including 267,652 exercised via electronic voting)	0.02%
Votes abstained：30,572,648 (including 30,553,648 exercised via electronic voting)	3.37%
Votes invalid：0	0.00%

(Proposed by the Board)

2. Adoption of the Proposal for Releasing Directors from Non-competition.

Explanation:

(1) In accordance with Article 209 of the Company Act, a director who does anything for himself or on behalf of another person that is within the scope of the company's business, shall explain to the meeting of shareholders the essential contents of such act and obtain the shareholders' approval.

(2) Any director of the Company, who acts as a director (including independent director) or manager in any other companies that engage in the same or similar business activities as the Company (the "Competing Company"), may propose to the shareholders' meeting of the Company to release him/her from the obligation of non-competition provided that his/her position as a director or manager in the Competing Company will not result in any conflict of interests with the Company.

(3) Details of the duties that are subject to the shareholders' meeting approval to be released from the obligation of the non-competition are attached as Appendix VII.

(4) Proposed to be resolved.

RESOLVED, that the above proposal be and hereby was approved as proposed.

Voting Result：

Shares represented at the time of voting are 906,973,088 votes, wherein the votes in favor are 803,613,837.

Voting results	% of the total represented share present
Votes in favor：803,613,837 (including 765,778,428 exercised via electronic voting)	88.60%
Votes against：2,298,131 (including 2,298,131exercised via electronic voting)	0.25%
Votes abstained：101,061,120 (including 101,042,120 exercised via electronic voting)	11.14%
Votes invalid：0	0.00%

VI. Other Special Motions

Speech summary of Shareholder Accout 119446, representative of Cathay United Bank :

Good morning, Mr. Chairman, esteemed members of the Board, and distinguished shareholders. My name is Rick Chiang, and I am honored to represent Cathay United Bank at today's Annual General Meeting to deliver this statement.

In recent years, issues surrounding environmental protection and sustainable development have gained widespread attention and practical adoption globally. From our perspective as a bank, we now evaluate the ESG scores of our clients and investee companies for every single loan and investment we make. Although we have not yet established a strict threshold to restrict lending or investing based on these scores, we believe the implementation of such standards is inevitable in the near future.

We have observed that your Company has demonstrated concrete actions and achievements across all dimensions of ESG, specifically under your pillars of "Sustainable Earth, Shared Prosperity, and Happy Workplace." Furthermore, your Company has been selected for the Dow Jones Best-in-Class Indices (DJBIC) for seven consecutive years, achieved excellent ratings from the CDP for three consecutive years, and has been consistently included in the FTSE4Good Emerging Index, alongside winning numerous other ESG-related awards. As an investor, we highly recognize and applaud the Company's achievements, and we are confident that your ESG ratings from MSCI and DJBIC will continue to steadily improve.

The Cathay Financial Holding Group established its Responsible Investment Working Group back in 2014, and investment units across all our subsidiaries actively collaborate with one another. We possess abundant resources that we are eager to share with domestic listed companies. For instance, we can assist in facilitating communication with MSCI to ensure that your Company’s dedication to sustainable development receives a fair and just assessment from international rating agencies.

Therefore, if there is any area where we can be of assistance, we would be more than happy to provide the relevant resources. It is our sincere hope that through our joint efforts, your Company's dedication and achievements in environmental protection and sustainable development can be seen and recognized by more investors, both at home and abroad.Thank you, Mr. Chairman, and thank you all.

Chairman responded to the afroesaid speech:

Thank you very much to the shareholder representing the Cathay Financial Holding Group.

President Chain Store Corporation (PCSC) has long been dedicated to promoting environmental protection and implementing ESG initiatives. Moving forward, we will firmly adhere to this commitment and spirit, continuously strengthening our communication and collaboration with all stakeholders. We are also more than happy to engage in exchanges with relevant institutions to share our experiences.

We sincerely hope that all our shareholders will continue to grant us your encouragement and support. Thank you very much.

All presented shareholders were confirmed with no other special motions to be proposed. The Chairman announced adjournment.

VII. Adjournment Time: 10:30 a.m

(All details and content of agenda and procedure shall refer to video records.)

Appendix I: **2025 Business Report**

Dear Shareholders,

In 2025, through the collective efforts of PCSC and all its subsidiaries, consolidated total revenue and net profit after tax totaled NT$350.7 billion and NT$13.3 billion, respectively. As an operator in the 24/7 consumer & lifestyle industry, PCSC consistently centers its operations around lifestyle brands, building a consumer-centric platform for daily living services.

In terms of our store operations, Taiwan 7-ELEVEN continues to drive format upgrades through retail experimentation. In 2025, it launched its “OPEN!FUNLAND” concept, creating a novel recreational consumption space. It also established its first street-front flagship store for its “!+? CAFE Reserve and Tea Bar” brand, elevating the positioning of its tea beverage series. Regarding its coffee business, CITY PRIMA surpassed 7,000 stores. Through interactive concepts like the “Product Wishing Well,” it created engaging topic-driven products such as the “Flip Pudding,” boosting product success rates and brand loyalty.

In terms of digital development and membership services, through differentiated membership operations via the “uniopen PRIMA Membership Subscription Program” and the launch of the “China Trust uniopen Co-branded Card,” we have integrated the OPENPOINT rewards ecosystem to expand member applications across diverse lifestyle scenarios. Membership has officially surpassed 19 million, with our omnichannel strategy across online and offline channels continuing to deliver synergistic benefits.

By the end of 2025, PCSC and its subsidiaries operated a total of 13,891 stores. In overseas markets, 7-ELEVEN Philippines continued its store expansion, while deepening its presence in regions like Visayas and Mindanao. In mainland China, there were over 600 stores in Shanghai and Zhejiang and expansion continued steadily. President Drugstore Business Corp. (Cosmed) accelerated store expansion and enhanced store quality, capitalizing on health, skincare, and cosmetics trends, while optimizing pharmacy operations and product mix. Uni-Wonder Corp. (Starbucks) focused on its core third place brand concept, opening Taiwan’s first flagship store, “Starbucks Reserve DREAM PLAZA Taipei.” Books.com.tw established its first physical bookstore, offering readers a new gathering spot with 24-hour service. President Transnet Corp. (T-Cat) continued to deepen its cross-border, e-commerce, and store-opening platform customer bases, while expanding pharmaceutical logistics and warehousing operations. Concurrently, the new logistics park commenced operations, further enhancing the stability and flexibility of multi-temperature smart logistics, providing robust support for front-end services.

While pursuing operational growth, PCSC continues to integrate sustainability deeply into corporate governance and daily operations. For the sixth consecutive year, PCSC was selected as a constituent of the Dow Jones Best-in-Class Indices (DJBICI) “World Index.” It also achieved an A-level rating in the MSCI ESG Ratings and was selected as a constituent of international indices, such as the MSCI Index series and the FTSE4Good Index series. In corporate governance, the Sustainability Committee as well as the Integrity, Risk and Information Security Management Committee, both of which report to the Board of Directors, are composed entirely of independent directors. This enhances governance independence and elevates oversight standards. On the environmental front, PCSC has deepened its commitment to plastic reduction, carbon reduction, food waste management, sustainable procurement, and biodiversity promotion. It has also expanded its participation in Earth Hour, connecting stores in Taiwan and the Philippines to join the global initiative. Socially, the Company partnered with public welfare organizations to launch emergency fundraising campaigns, including “Myanmar Earthquake Relief” and “Hualien Guangfu Flood Aid.” It has also promoted Muslim-friendly stores and multilingual services, practicing a diverse and inclusive corporate culture.

In the face of global economic fluctuations and rapid social structural changes, PCSC will continue to pursue innovation, expertise, and integration as core strategies as we deepen our product portfolio, enhance digital experiences, and expand our membership economy. Through an integrated online-offline service network, we will respond to consumers’ diverse lifestyle needs. We remain steadfast in our mission: “To become the most exceptional retailer, dedicated to providing the most convenient services for daily life, while fulfilling our responsibilities as a good corporate citizen.” We strive to create long-term, stable value for consumers, franchisees, employees, and shareholders, advancing steadily toward our goal of mutual benefit for all stakeholders—satisfying franchisees, employees, shareholders, and society alike.

Lo, Chih-Hsien	Huang, Jui-Tien	Lee, Johnyih
Chairman	**President**	**Chief Accounting Officer**

Appendix II: President Chain Store Corporation Audit Committee's Review Report

(Translation)

The Board of Directors has prepared the Company's 2025 Business Report, Financial Statements, and Proposal for Allocation of 2025 profits.

The independent auditors, Liang, Yi-Chang and Lin, Se-Kai, of Pricewaterhouse Coopers, audited PCSC's Financial Statements and issued an audit report relating to the Financial Statements. The Business Report, Financial Statements, and Profit Allocation Proposal have been reviewed and determined to be correct and accurate by the Audit Committee members of President Chain Store Corporation. According to Article 219 of the Company Act, we hereby submit this report.

2026 Annual General Shareholders' Meeting of President Chain Store Corp.

President Chain Store Corp.

Chairman of the Audit Committee Chen Liang

Date: February 25, 2026

Appendix III: President Chain Store Corporation Status of Investment in Mainland China in 2025

Unit: USD

Name of Investee in Mainland China	Investment in 2025	Accumulated Investment	Indirect Shareholding
President Chain Store (Shanghai) Ltd.	13,968,431	149,011,418	100%
President Chain Store (Zhejiang) Ltd.	-	49,568,356	100%
President Cosmed Chain Store (Shen Zhen) Co., Ltd.	-	9,417,282	100%
Shanghai President Logistic Co., Ltd.	12,571,588	14,571,588	100%
President Chain Store (Taizhou) Ltd.	-	9,176,150	100%
Beauty Wonder (Zhejiang) Trading Co., Ltd.	-	9,272,815	100%
Total	26,540,019	241,017,610	

Note 1: Increased capital of President Chain Store (Shanghai) Ltd. and Shanghai President Logistic Co., Ltd., in 2025.

Note 2: The difference between the accumulative investment amount and the total was mainly due to rounding to the nearest dollar.

Appendix IV: The Status of acquisition or disposal of real estate or right-of-use assets by President Chain Store Corporation from related parties in 2025.

NO.	Counterparty	Acquisition/ Disposal	Location	Item (Note 1)								
				A	B	C	D	E	F	G	H	I
Real Estate of Right-of-Use Assets												
1	Prince Real Estate Corp.	Acquisition	Partial real estate at land No. 63, Xinhougang W. Sec., Renwu Dist., Kaohsiung City	Based on overall business planning.	In compliance with the Company's overall store expansion planning.	The transaction has been assessed by CPA Chen, Jung-Chao, who issued a statement of reasonableness of the price, indicating that the transaction price is reasonable.	Previous date and amount of acquisition: NA. Identity of the previous owner: NA.	A renewed cash outflow of NT$1,823 thousand is expected in the coming year, which will have an insignificant impact on the overall capital utilization of the Company.	NA	None	NA	Signed Contract: Yes. Updated total amount of Right-of-Use assets: NT$23,694 thousand.
2	Uni-President Development Corp.	Acquisition	Partial 1F, No. 6, Sec. 5, Zhongxiao E. Rd., Xinyi Dist., Taipei City	Store operation.	In compliance with the overall planning of Company operations.	NA	Previous date and amount of acquisition: NA. Identity of the previous owner: NA.	A cash outflow of NT$8,400 thousand is expected in the coming year, which will have an insignificant impact on the overall capital utilization of the Company.	NA	None	NA	Signed Contract: Yes. Payment Terms: Accordance with the agreement. Total transition price of Right-of-Use Assets: NT$38,329 thousand.
3	President Drugstore Business Corp.	Acquisition	Partial No. 105-27, Zhongyong Rd., Nantun Dist., Taichung City	Store operation.	Location meets the requirement.	NA	Previous date and amount of acquisition: acquired building right-of-use on 2021/10/20; previous monetary amount of transfer: monthly rental fee is NT$232 thousand. Identity of the previous	A cash outflow of NT$1,263 thousand is expected in the coming year, which will have an insignificant impact on the overall capital	NA	None	NA	Signed Contract: Yes. Payment Terms: Accordance with the agreement. Total transition price of Right-of-Use Assets: NT$9,662

NO.	Counterparty	Acquisition/ Disposal	Location	Item (Note 1)								
				A	B	C	D	E	F	G	H	I
							owner: natural person; not a related party.	utilization of the Company.				thousand.
4	President Drugstore Business Corp.	Disposal	Partial real estate at land No. 1155-0000, Zhongshan section., Bali Dist., New Taipei City	In compliance with the overall development needs of the business, maximizing the interests of the Group.	Location meets the overall planning and requirements of the Company operations.	NA	Previous date and amount of acquisition: acquired building right-of-use on opening date; previous monetary amount of transfer: monthly rental fee is NT$430 thousand. Identity of the previous owner: Pei-Sheng Co., Ltd.; not a related party.	A renewed cash inflow of NT$1,323 thousand is expected in the coming year, which will have an insignificant impact on the overall capital utilization of the Company.	NA	None	NA	Signed Contract: Yes. Updated total amount of Right-of-Use assets: NT$17,433 thousand.
5	Uni-President Enterprises Corp.	Acquisition	Partial No. 299, Zhongzheng Rd., Yongkang Dist., Tainan City	Store operation.	Location meets the overall planning and requirements of the Company operations.	NA	Previous date and amount of acquisition: acquired building on 2025/03/08; previous monetary amount of transfer: land and building in total of NT$57,361 thousand. Identity of the previous owner: natural person; not a related party.	A cash outflow of NT$270 thousand is expected in the coming year, which will have an insignificant impact on the overall capital utilization of the Company.	NA	None	NA	Signed Contract: Yes. Payment Terms: Accordance with the agreement. Total transition price of Right-of-Use Assets: NT$255 thousand.
6	Uni-President Express Corp.	Acquisition	Partial 3F, Building A, No. 11, Wangjia Rd., Xinshi Dist., Tainan City	For the operation department's office.	In compliance with the overall planning of Company operations.	The transaction has been assessed by CPA Tsai, Sheng-Wen, who issued a statement of reasonableness of the price, indicating that the	Previous date and amount of acquisition: acquired building on 2021/06/01; previous monetary amount of transfer: NT$1,350,068 thousand. Identity of the previous owner: Uni-President Enterprises	A renewed cash outflow of NT$3,626 thousand is expected in the coming year, which will have an insignificant impact on the	NA	None	NA	Signed Contract: Yes. Updated total amount of Right-of-Use assets: NT$44,710 thousand.

NO.	Counterparty	Acquisition/ Disposal	Location	Item (Note 1)								
				A	B	C	D	E	F	G	H	I
						transaction price is reasonable.	Corp.; related party.	overall capital utilization of the Company.				
7	Uni-Wonder Corp.	Disposal	Partial real estate at No. 1, Daxue Rd., East Dist., Tainan City	Store operation.	In compliance with the overall planning of Company operations.	NA	Previous date and amount of acquisition: expected to acquire building right-of-use on 2025/11/01; previous monetary amount of transfer: expected right-of-use assets of NT$2,359 thousand. Identity of the previous owner: National Cheng Kung University; not a related party.	A cash inflow of NT$198 thousand is expected in the coming year, which will have an insignificant impact on the overall capital utilization of the Company.	NA	Note 2	NA	Signed Contract: Yes. Payment Terms: Accordance with the agreement. Total transition price of Right-of-Use Assets: NT$1,363 thousand.
8	PresiCarre Corp.	Acquisition	Partial real estate at land No. 1981 and 1980-1, Zhen'an Sec., Puzi City, Chiayi County	Store operation.	In compliance with the Company's overall store expansion planning.	The transaction has been assessed by CPA Chen, Jung-Chao, who issued a statement of reasonableness of the price, indicating that the transaction price is reasonable.	Previous date and amount of acquisition: acquired building right-of-use on 2025/05/01; previous monetary amount of transfer: monthly rental fee is NT$420 thousand. Identity of the previous owner: Billion team industrial limited.; not a related party.	A cash outflow of NT$809 thousand is expected in the coming year, which will have an insignificant impact on the overall capital utilization of the Company.	NA	None	NA	Signed Contract: Yes. Payment Terms: Accordance with the agreement. Total transition price of Right-of-Use Assets: NT$7,132 thousand.
9	President Property Corp.	Acquisition	1F and B1, No. 86, Ningbo W. St., Zhongzheng Dist., Taipei City	Store operation.	Location meets the requirement.	NA	Previous date and amount of acquisition: acquired building on 2015/01/22; previous monetary amount of transfer: NT$90,000 thousand. Identity of the	A cash outflow of NT$2,413 thousand is expected in the coming year, which will have an insignificant	NA	None	NA	Signed Contract: Yes. Payment Terms: Accordance with the agreement. Total transition price of

NO.	Counterparty	Acquisition/ Disposal	Location	Item (Note 1)								
				A	B	C	D	E	F	G	H	I
							previous owner: natural person; not a related party.	impact on the overall capital utilization of the Company.				Right-of-Use Assets: NT$21,778 thousand.
10	Uni-President Cold-Chain Corp.	Acquisition	Partial real estate at No. 206, Nanhai 8th St., Ji'an Township, Hualien County	In line with Company need to reduce carbon emissions for a sustainable environment.	In compliance with the overall planning of Company operations.	NA	Previous date and amount of acquisition: NA. Identity of the previous owner: NA.	It is estimated to generate 460,000 kWh of solar power and reduce carbon emissions by 218 tons of CO_2e in the coming year, with a cash outflow of NT$98 thousand expected, which will have an insignificant impact on the overall capital utilization of the Company.	NA	Note 3	NA	Signed Contract: Yes. Payment Terms: Accordance with the agreement. Total transition price of Right-of-Use Assets: NT$2,244 thousand.
11	President Transnet Corp.	Acquisition	Partial real estate at No. 206-2, Nanhai 8th St., Ji'an Township, Hualien County	In line with Company need to reduce carbon emissions for a sustainable environment.	In compliance with the overall planning of Company operations.	NA	Previous date and amount of acquisition: NA. Identity of the previous owner: NA.	It is estimated to generate 360,000 kWh of solar power and reduce carbon emissions by 170 tons of CO_2e in the coming year, with a cash outflow of NT$82 thousand expected, which will have an insignificant	NA	Note 3	NA	Signed Contract: Yes. Payment Terms: Accordance with the agreement. Total transition price of Right-of-Use Assets: NT$1,888 thousand.

NO.	Counterparty	Acquisition/ Disposal	Location	Item (Note 1)								
				A	B	C	D	E	F	G	H	I
								impact on the overall capital utilization of the Company.				
12	President Transnet Corp.	Acquisition	Partial real estate at No. 121-7, Liangwengang, Huxi Township, Penghu County	In line with Company need to reduce carbon emissions for a sustainable environment.	In compliance with the overall planning of Company operations.	NA	Previous date and amount of acquisition: NA. Identity of the previous owner: NA.	It is estimated to generate 250,000 kWh of solar power and reduce carbon emissions by 118 tons of CO_2e in the coming year, with a cash outflow of NT$37 thousand expected, which will have an insignificant impact on the overall capital utilization of the Company.	NA	Note 3	NA	Signed Contract: Yes. Payment Terms: Accordance with the agreement. Total transition price of Right-of-Use Assets: NT$960 thousand.
13	Mech-President Corp.	Acquisition	No. 6-6, Hengnan Rd., Hengchun Township, Pingtung County	Store operation.	Location meets the requirement.	NA	Previous date and amount of acquisition: acquired building right-of-use on 2012/06/01; previous monetary amount of transfer: monthly rental fee is NT$440 thousand. Identity of the previous owner: Nanwan Gas Station Co., Ltd.; not a related party.	No cash flow is expected in the coming year, which will have an insignificant impact on the overall capital utilization of the Company.	NA	None	NA	Signed Contract: Yes. Early termination of the lease. The updated amount of right-of-use assets: NT$4,220 thousand.

NO.	Counterparty	Acquisition/ Disposal	Location	Item (Note 1)								
				A	B	C	D	E	F	G	H	I
14	Uni-Wonder Corp.	Disposal	Partial real estate at 1F, No. 542-5, Zhongzheng Rd., Xindian Dist., New Taipei City	In compliance with the overall development needs of the business, maximizing the interests of the Group.	In compliance with the overall planning of Company operations.	NA	Previous date and amount of acquisition: acquired building right-of-use on 2011/05/20; previous monetary amount of transfer: monthly rental fee is NT$110 thousand. Identity of the previous owner: Seven Stars electronics Taiwan Ltd.; not a related party.	A renewed cash inflow of NT$713 thousand is expected in the coming year, which will have an insignificant impact on the overall capital utilization of the Company.	NA	None	NA	Signed Contract: Yes. Updated total amount of Right-of-Use assets: NT$7,079 thousand.
15	President Drugstore Business Corp.	Disposal	No. 369, Dunfu Rd., Beitun Dist., Taichung City	In compliance with the overall development needs of the business, maximizing the interests of the Group.	In compliance with the overall planning of Company operations.	NA	Previous date and amount of acquisition: acquired building right-of-use on 2022/10/01; previous monetary amount of transfer: right-of-use assets of NT$68,841 thousand. Identity of the previous owner: Ruiju Development Co., Ltd.; not a related party.	A renewed cash inflow of NT$2,929 thousand is expected in the coming year, which will have an insignificant impact on the overall capital utilization of the Company.	NA	None	NA	Signed Contract: Yes. Updated total amount of Right-of-Use assets: NT$18,492 thousand.
16	Prince Housing & Development Corp.	Acquisition	No. 118, Shengli Rd., East Dist., Tainan City	Shopping mall operation.	In compliance with the overall planning of Company operations.	NA	Previous date and amount of acquisition: acquired building on 2007/02/01; previous monetary amount of transfer: NA. Identity of the previous owner: National Cheng Kung University; not a related party.	A renewed cash outflow of NT$22,911 thousand is expected in the coming year, which will have an insignificant impact on the overall capital utilization of the Company.	NA	None	NA	Signed Contract: Yes. Updated total amount of Right-of-Use assets: NT$204,722 thousand.

NO.	Counterparty	Acquisition/ Disposal	Location	Item (Note 1)								
				A	B	C	D	E	F	G	H	I
17	Uni-President Enterprises Corp.	Acquisition	Partial real estate at land No. 1093, Daying Sec., Xinshi Dist., Tainan City	Store operation.	In compliance with the overall planning of Company operations.	NA	Previous date and amount of acquisition: acquired building on 1977/10; previous monetary amount of transfer: NT$16,556 thousand. Identity of the previous owner: natural person; not a related party.	A renewed cash outflow of NT$1,109 thousand is expected in the coming year, which will have an insignificant impact on the overall capital utilization of the Company.	NA	None	NA	Signed Contract: Yes. Updated total amount of Right-of-Use assets: NT$11,695 thousand.
18	21 Century Enterprise Co., Ltd.	Disposal	1F and basement, No. 310 and 312, Ruilong Rd., Qianzhen Dist., Kaohsiung City	In compliance with the overall development needs of the business, maximizing the interests of the Group.	In compliance with the overall planning of Company operations.	NA	Previous date and amount of acquisition: acquired building right-of-use on 1999/02/13; previous monetary amount of transfer: monthly rental fee is NT$40 thousand. Identity of the previous owner: natural person; not a related party.	No cash flow is expected in the coming year, which will have an insignificant impact on the overall capital utilization of the Company.	NA	None	NA	Signed Contract: Yes. Early termination of the lease. The updated amount of right-of-use assets: NT$6,137 thousand.
19	UNI-President Natural Industrial Corp..	Disposal	1F, No. 23, Wanshou Rd., Wenshan Dist., Taipei City	In compliance with the overall development needs of the business, maximizing the interests of the Group.	In compliance with the overall planning of Company operations.	NA	Previous date and amount of acquisition: acquired building right-of-use on 2021/09/01; previous monetary amount of transfer: total amount of right-of-use assets is NT$15,138 thousand. Identity of the previous owner: natural person; not a related party.	No cash flow is expected in the coming year, which will have an insignificant impact on the overall capital utilization of the Company.	NA	None	NA	Signed Contract: Yes. Early termination of the lease. The updated amount of right-of-use assets: NT$4,026 thousand.

NO.	Counterparty	Acquisition/ Disposal	Location	Item (Note 1)								
				A	B	C	D	E	F	G	H	I
20	Uni-Wonder Corp.	Disposal	1F, 2F and 3F, No. 139, Sec. 3, Changrong Rd., East Dist., Tainan City	In compliance with the overall company's strategy, maximizing the interests of the Group.	Location meets the Company's requirements.	NA	Previous date and amount of acquisition: acquired building right-of-use on 2019/01/10; previous monetary amount of transfer: monthly rental fee is NT$360 thousand. Identity of the previous owner: natural person; not a related party.	No cash flow is expected in the coming year, which will have an insignificant impact on the overall capital utilization of the Company.	NA	None	NA	Signed Contract: Yes. Early termination of the lease. The updated amount of right-of-use assets: NT$13,046 thousand.
21	President Drugstore Business Corp.	Disposal	Partial No. 540, Dapu Rd., Changhua City, Changhua County	In compliance with the overall company's strategy, maximizing the interests of the Group.	Location meets the Company's requirements.	NA	Previous date and amount of acquisition: acquired building right-of-use on 2019/04/01; previous monetary amount of transfer: monthly rental fee is NT$165 thousand. Identity of the previous owner: natural person; not a related party.	No cash flow is expected in the coming year, which will have an insignificant impact on the overall capital utilization of the Company.	NA	None	NA	Signed Contract: Yes. Early termination of the lease. The updated amount of right-of-use assets: NT$4,786 thousand.
22	Uni-Wonder Corp.	Disposal	No. 7, Shanggang 8th Rd., Bali Dist., New Taipei City	In compliance with the overall development needs of the business, maximizing the interests of the Group.	Location meets the Company's requirements.	NA	Previous date and amount of acquisition: acquired building right-of-use on opening date; previous monetary amount of transfer: monthly rental fee is NT$430 thousand. Identity of the previous owner: Pei-Sheng Co., Ltd.; not a related party.	A cash inflow of NT$1,565 thousand is expected in the coming year, which will have an insignificant impact on the overall capital utilization of the Company.	NA	None	NA	Signed Contract: Yes. Payment Terms: Accordance with the agreement. Total transition price of Right-of-Use Assets: NT$24,451 thousand.

NO.	Counterparty	Acquisition/ Disposal	Location	Item (Note 1)								
				A	B	C	D	E	F	G	H	I
23	President Drugstore Business Corp.	Acquisition	Partial real estate at No. 106, Zhongshan Rd., Qingshui Dist., Taichung City	Store operation.	Location meets the Company's requirements.	NA	Previous date and amount of acquisition: acquired building right-of-use on 2020/12/10; previous monetary amount of transfer: monthly rental fee is NT$130 thousand. Identity of the previous owner: natural person; not a related party.	A cash outflow of NT$1,720 thousand is expected in the coming year, which will have an insignificant impact on the overall capital utilization of the Company.	NA	None	NA	Signed Contract: Yes. Payment Terms: Accordance with the agreement. Total transition price of Right-of-Use Assets: NT$15,850 thousand.

Note 1：
A. The Purpose, necessity, expected revenue of acquisition or disposal.
B. The reasons for selecting related parties as transaction counterparts.
C. Obtain relevant information to evaluate the reasonableness of the proposed transaction conditions when acquiring real estate or right-of-use assets from related parties, as required by regulation.
D. Details such as the original acquisition date and price by related parties, the counterparties involved, and their relationships with the company and related parties.
E. A projected monthly cash flow forecast for the upcoming year starting from the anticipated contracting month and evaluating the necessity of transactions and the rationality of fund utilization.
F. Valuation reports issued by professional appraisers as required by regulations or auditor opinions.
G. Restrictive conditions and other important contractual provisions for this transaction.
H. Opinion issued by the commissioned accountant to assess whether the related-party transactions comply with general commercial terms and do not harm the interests of the Company and its minority shareholders.
I. Actual transaction circumstances.

Note 2: Any joint miscellaneous expenses arising from the said premises, inclusive of fees for building usage alteration, interior renovation, and monthly cleaning and maintenance, shall be allocated based on the principle of 45% for President Chain Store Corporation and 55% for Uni-Wonder Corp.

Note 3: Rent from the following year will be adjusted based on the annual average growth rate of the Producer Price Index.

Appendix V: Independent Auditor's Reprot

(Translation)

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

Opinion

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

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of President Chain Store Corp. and its subsidiaries as of December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission.

Basis for opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Norm of Professional Ethics for Certified Public Accountants of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

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

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

Accuracy of retail sales revenue

Description

Please refer to Notes 4(28) and 6(26) to the consolidated financial statements for the accounting policy and the details of accounting relating to this key audit matter.

Retail sales revenue is generated by point-of-sale (POS) terminals, which record the merchandise name, quantity, sales price and total sales amount of each transaction using pre-established merchandise master file data (including merchandise name, cost of inventory, retail price, sales promotions, etc.). After the daily closing process, each store manager uploads their sales information to the ERP (enterprise resource planning) system, which summarizes all sales and automatically generates sales revenue journal entries. Each store manager also prepares a daily cash report to record the sales information and payment methods (including cash, gift certificates, credit cards and electronic payment devices, etc.) and the cash deposited to the bank.

As retail sales revenue comprises numerous small amount transactions and highly relies on the POS and ERP systems, the process of summarizing and recording sales revenue by these systems is important with regard to the accuracy of the retail sales revenue, and thus has been identified as a key audit matter.

How our audit addressed the matter

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

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

Cost-to-retail ratio of retail inventory method

Description

Please refer to Notes 4(13) and 6(5) to the consolidated financial statements for the accounting policy and the details of accounting relating to this key audit matter.

As there are various kinds of merchandise, the retail inventory method is used to estimate the cost of inventory and the cost of goods sold. The retail inventory method uses the ratio of the cost of goods purchased to the retail value of goods purchased (known as cost-to-retail ratio) to calculate the cost of inventory and the cost of goods sold. The calculation of the cost-to-retail ratio highly relies on the goods purchased both at cost and retail price, and thus has been identified as a key audit matter.

How our audit addressed the matter

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

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

Other matters – Parent company - only financial reports

We have audited and expressed an unmodified opinion with an explanatory paragraph on the parent company only financial statements of President Chain Store Corp. as of and for the years ended December 31, 2025 and 2024.

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

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

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

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

Auditor's responsibilities for the audit of the consolidated financial statements

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

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement in the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
2. Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls of the Group.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the Group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements for the year ended December 31, 2025 and therefore the key audit matters. We describe these matters in our auditor's report unless the law or regulations preclude public disclosure about the matter or when in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Yi-Chang, Liang	Se-Kai, Lin

For and on behalf of PricewaterhouseCoopers, Taiwan

February 25, 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
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Assets	Notes	December 31, 2025 AMOUNT	%	December 31, 2024 AMOUNT	%
	Current assets					
1100	Cash and cash equivalents	6(1)	$ 50,182,134	17	$ 51,267,712	19
1110	Financial assets at fair value through profit or loss - current	6(2)	1,308,063	-	1,562,588	-
1136	Financial assets at amortized cost – current	6(3)	391,485	-	181,334	-
1170	Accounts receivable, net	6(4) and 7	7,617,155	3	7,577,551	3
1200	Other receivables		3,514,966	1	3,752,568	1
1220	Current income tax assets	6(33)	12,683	-	6,024	-
130X	Inventories, net	6(5)	26,709,097	9	23,631,957	9
1410	Prepayments		1,941,914	1	1,653,264	1
1470	Other current assets		2,869,961	1	3,134,826	1
11XX	**Total current assets**		94,547,458	32	92,767,824	34
	Non-current assets					
1510	Financial assets at fair value through profit or loss - non-current	6(2)	193,056	-	85,480	-
1517	Financial assets at fair value through other comprehensive income - non-current	6(6)	1,326,600	1	1,282,129	1
1535	Financial assets at amortized cost - non-current	6(3)	206,895	-	215,593	-
1550	Investments accounted for using equity method	6(7)	13,817,711	5	13,746,633	5
1600	Property, plant and equipment, net	6(8), 7 and 8	62,290,649	21	49,670,492	19
1755	Right-of-use assets	6(9) and 7	101,115,343	35	91,426,317	34
1760	Investment property, net	6(11) and 8	1,071,791	-	2,899,200	1
1780	Intangible assets	6(12) and 7	9,249,819	3	9,197,116	3
1840	Deferred income tax assets	6(33)	3,803,716	1	3,338,623	1
1900	Other non-current assets	6(13), 7 and 8	5,007,590	2	5,152,870	2
15XX	**Total non-current assets**		198,083,170	68	177,014,453	66
1XXX	**Total assets**		$ 292,630,628	100	$ 269,782,277	100

(Continued)

PRESIDENT CHAIN STORE CORP. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Liabilities and Equity	Notes	December 31, 2025 AMOUNT	%	December 31, 2024 AMOUNT	%
	Current Liabilities					
2100	Short-term borrowings	6(15)	$ 12,133,459	4	$ 6,492,532	2
2110	Short-term notes and bills payable	6(16)	6,992,539	2	2,098,141	1
2130	Contract liabilities - current	6(26)	10,422,029	4	8,291,362	3
2150	Notes payable	7	967,393	-	1,047,100	-
2170	Accounts payable		26,667,075	9	30,180,289	11
2180	Accounts payable - related parties	7	4,325,672	1	3,951,265	1
2200	Other payables	6(17)and 7	36,989,148	13	33,714,982	13
2230	Current income tax liabilities	6(33)	2,115,688	1	2,331,030	1
2280	Lease liabilities - current	7	16,162,821	6	15,340,071	6
2320	Long-term liabilities, current portion	6(19) and 8	1,274,778	-	160,863	-
2399	Other current liabilities, others	6(18)	2,548,187	1	4,163,806	2
21XX	**Total current Liabilities**		120,598,789	41	107,771,441	40
	Non-current liabilities					
2527	Contract liabilities - non-current	6(26)	717,924	-	767,848	-
2540	Long-term borrowings	6(19) and 8	15,164,601	5	14,729,512	6
2570	Deferred income tax liabilities	6(33)	5,858,362	2	5,497,323	2
2580	Lease liabilities - non-current	7	88,713,790	30	80,316,561	30
2640	Net defined benefit liability - non-current	6(20)	2,552,010	1	2,739,832	1
2670	Other non-current liabilities, others	6(21)	6,098,589	2	5,939,102	2
25XX	**Total non-current liabilities**		119,105,276	40	109,990,178	41
2XXX	**Total Liabilities**		239,704,065	81	217,761,619	81
	Equity attributable to owners of the parent					
	Share capital	6(22)				
3110	Share capital - common stock		10,396,223	4	10,396,223	4
	Capital surplus	6(23)				
3200	Capital surplus		91,958	-	91,067	-
	Retained earnings	6(24)				
3310	Legal reserve		17,549,729	6	16,364,599	6
3350	Unappropriated retained earnings		13,744,000	5	13,426,603	5
	Other equity	6(25)				
3400	Other equity interest		779,527	-	1,999,201	1
31XX	**Equity attributable to owners of the parent**		42,561,437	15	42,277,693	16
36XX	**Non-controlling interest**		10,365,126	4	9,742,965	3
3XXX	**Total equity**		52,926,563	19	52,020,658	19
3X2X	**Total liabilities and equity**		$ 292,630,628	100	$ 269,782,277	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
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

			Year ended December 31			
			2025		2024	
	Items	Notes	AMOUNT	%	AMOUNT	%
4000	Operating revenue	6(26) and 7	$ 350,734,591	100	$ 337,932,397	100
5000	Operating costs	6(5)(27) and 7	(230,193,275)	(66)	(222,504,647)	(66)
5900	Gross profit		120,541,316	34	115,427,750	34
	Operating expenses	6(27)(28)				
6100	Selling expenses		(93,677,885)	(27)	(88,839,517)	(26)
6200	General and administrative expenses		(12,929,251)	(3)	(12,592,666)	(4)
6450	Expected credit losses	12(2)	(4,156)	-	(22,832)	-
6000	Total operating expenses		(106,611,292)	(30)	(101,455,015)	(30)
6900	Operating profit		13,930,024	4	13,972,735	4
	Non-operating income and expenses					
7100	Interest income	6(29)	1,463,634	1	1,754,562	-
7010	Other income	6(30)	3,425,318	1	2,772,141	1
7020	Other gains and losses	6(31)	(129,992)	-	150,509	-
7050	Finance costs	6(32)and 7	(2,080,499)	(1)	(1,620,707)	-
7060	Share of profit of associates and joint ventures accounted for using equity method	6(7)	336,556	-	332,347	-
7000	Total non-operating income and expenses		3,015,017	1	3,388,852	1
7900	**Profit before income tax**		16,945,041	5	17,361,587	5
7950	Income tax expense	6(33)	(3,610,759)	(1)	(3,620,148)	(1)
8000	**Profit for the year from continuing operations**		13,334,282	4	13,741,439	4
8200	**Profit for the year**		$ 13,334,282	4	$ 13,741,439	4

(Continued)

PRESIDENT CHAIN STORE CORP. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Items	Notes	2025 AMOUNT	2025 %	2024 AMOUNT	2024 %
	Other comprehensive income (loss)					
8311	Income on remeasurements of defined benefit plans		$ 144,199	-	$ 414,552	-
8316	Unrealized gain on valuation of equity instruments at fair value through other comprehensive income	6(6)(25)	44,471	-	262,718	-
8320	Share of other comprehensive (loss) income 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)	(15,125)	-	17,638	-
8349	Income tax related to the components of other comprehensive income that will not be reclassified to profit or loss	6(25)(33)	(33,415)	-	(83,565)	-
8310	Components of other comprehensive income that will not be reclassified to profit or loss		140,130	-	611,343	-
8361	Financial statements translation differences of foreign operations		(1,398,320)	(1)	1,753,411	1
8370	Share of other comprehensive loss of associates and joint ventures accounted for using equity method th will be reclassified to profit or loss	6(25)	(815)	-	(4,198)	-
8360	Components of other comprehensive (loss) income that will be reclassified to profit or loss		(1,399,135)	(1)	1,749,213	1
8300	**Total other comprehensive (loss) income for the year**		($ 1,259,005)	(1)	$ 2,360,556	1
8500	**Total comprehensive income for the year**		$ 12,075,277	3	$ 16,101,995	5
	Profit attributable to:					
8610	Owners of the parent		$ 11,210,454	3	$ 11,538,923	3
8620	Non-controlling interests		2,123,828	1	2,202,516	1
			$ 13,334,282	4	$ 13,741,439	4
	Comprehensive income attributable to:					
8710	Owners of the parent		$ 10,071,776	2	$ 13,779,915	4
8720	Non-controlling interests		2,003,501	1	2,322,080	1
			$ 12,075,277	3	$ 16,101,995	5
9750	Basic earnings per share	6(34)	$ 10.78		$ 11.10	
9850	Diluted earnings per share	6(34)	$ 10.75		$ 11.07	

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
YEARS ENDED DECEMBER 31, 2025 AND 2024
(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	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	Total	Non-controlling interest	Total equity
For the year ended December 31, 2024											
Balance at January 1, 2024		$ 10,396,223	$ 90,300	$ 15,302,251	$ 54,625	$ 11,939,629	($ 649,458)	$ 710,937	$ 37,844,507	$ 10,002,893	$ 47,847,400
Profit for the year		-	-	-	-	11,538,923	-	-	11,538,923	2,202,516	13,741,439
Other comprehensive income for the year	6(25)	-	-	-	-	303,270	1,673,016	264,706	2,240,992	119,564	2,360,556
Total comprehensive income for the year		-	-	-	-	11,842,193	1,673,016	264,706	13,779,915	2,322,080	16,101,995
Distribution of 2023 earnings:	6(24)										
Legal reserve		-	-	1,062,348	-	(1,062,348)	-	-	-	-	-
Cash dividends		-	-	-	-	(9,356,600)	-	-	(9,356,600)	-	(9,356,600)
Non-controlling interest		-	-	-	-	-	-	-	-	(2,746,472)	(2,746,472)
Overdue unclaimed cash dividend transferred to capital surplus		-	943	-	-	-	-	-	943	-	943
Reversal of special reserve	6(24)	-	-	-	(54,625)	54,625	-	-	-	-	-
Disposal of subsidiaries		-	-	-	-	-	-	-	-	164,464	164,464
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		-	-	-	-	9,104	-	-	9,104	-	9,104
Payments of unpaid cash dividends from previous year transferred to capital surplus		-	(181)	-	-	-	-	-	(181)	-	(181)
Balance at December 31, 2024		$ 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
For the year ended December 31, 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 year		-	-	-	-	11,210,454	-	-	11,210,454	2,123,828	13,334,282
Other comprehensive income (loss) for the year	6(25)	-	-	-	-	80,996	(1,248,691)	29,017	(1,138,678)	(120,327)	(1,259,005)
Total comprehensive income (loss) for the year		-	-	-	-	11,291,450	(1,248,691)	29,017	10,071,776	2,003,501	12,075,277
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		-	-	-	-	-	-	-	-	(1,297,209)	(1,297,209)
Overdue unclaimed cash dividend transferred to capital surplus		-	1,014	-	-	-	-	-	1,014	-	1,014
Acquisition of additional equity interest in a subsidiary	6(35)	-	-	-	-	(440,123)	-	-	(440,123)	(84,131)	(524,254)
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		-	-	-	-	7,800	-	-	7,800	-	7,800
Payments of unpaid cash dividends from previous year transferred to capital surplus		-	(118)	-	-	-	-	-	(118)	-	(118)
Balance at December 31, 2025		$ 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

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
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31 2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES			
Consolidated profit before income tax for the year		$ 16,945,041	$ 17,361,587
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)	(134,323)	(22,904)
Expected credit losses	12(2)	4,156	22,832
Depreciation expense	6(8)(9)(27)	25,693,222	24,047,559
Amortization expense	6(27)	773,207	775,125
Depreciation on investment property	6(11)(31)	113,636	162,687
Finance costs	6(32)	2,080,499	1,620,707
Share of profit of associates and joint ventures accounted for using equity method		(336,556)	(332,347)
Loss on disposal of property, plant and equipment, net	6(31)	63,989	42,594
Gain on disposal of investment property, net	6(31)	(3,742)	(1,835)
Gain on disposal of subsidiaries	6(31)(36)	-	(292,954)
Gain on lease modification	6(9)(31)	(127,205)	(90,919)
Interest income	6(29)	(1,463,634)	(1,754,562)
Dividend income	6(30)	(121,042)	(102,587)
Impairment loss on investments accounted for using equity method	6(7)(31)	47,880	-
Impairment loss on property, plant and equipment	6(31)	694	-
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		388,848	(596,418)
Accounts receivable		(43,760)	(320,073)
Other receivables		(64,843)	(437,971)
Inventories		(3,077,140)	(204,581)
Prepayments		(288,650)	(62,536)
Other current assets		264,865	(426,833)
Net changes in liabilities relating to operating activities			
Contract liabilities - current		600,985	1,039,226
Accounts payable		(3,138,807)	2,799,558
Notes payable		(79,707)	(1,157,619)
Other payables		2,718,947	(1,138,830)
Other current liabilities, others		(85,936)	445,755
Contract liabilities - non-current		(49,924)	90,420
Net defined benefit liabilities		(43,623)	(185,094)
Cash inflow generated from operations		40,637,077	41,279,987
Interest received		1,593,085	1,517,041
Income tax paid		(3,970,229)	(4,622,679)
Interest paid		(2,080,699)	(1,620,603)
Dividend received		330,492	207,152
Net cash flows from operating activities		36,509,726	36,760,898

(Continued)

PRESIDENT CHAIN STORE CORP. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31 2025	2024
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at amortized cost - current		($ 181,969)	($ 4,381)
Proceeds from disposal of financial assets at amortized cost - current		101,601	7,211,268
Acquisition of financial assets at amortized cost - non-current		(112,648)	(215,593)
Refund of overpayment in capital investment	6(7)	172,994	-
Proceeds from disposal of subsidiary (net of cash and cash equivalents of disposed subsidiary)	6(36)	-	88,804
Acquisition of property, plant and equipment	6(36)	(16,934,977)	(14,626,152)
Payment of interest from acquisition of property, plant and equipment	6(8)(36)	(127,423)	(25,957)
Proceeds from disposal of property, plant and equipment		210,213	379,780
Proceeds from disposal of investment property		5,000	17,931
Acquisition of intangible assets	6(12)	(685,241)	(345,625)
Increase in guaranteed deposits paid		(155,575)	(365,472)
Prepaid property and plant		(4,294,473)	(5,100,000)
Decrease in other non - current assets		163,652	146,916
Net cash flows used in investing activities		(21,838,846)	(12,838,481)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase in short - term borrowings	6(37)	107,070,363	86,601,309
Repayment of short - term borrowings	6(37)	(101,420,737)	(89,915,205)
Increase in short - term notes and bills payable	6(37)	74,929,915	22,234,373
Repayment of short - term notes and bills payable	6(37)	(70,035,517)	(23,633,322)
Increase in long - term borrowings	6(37)	52,582,850	44,432,317
Repayment of long - term borrowings	6(37)	(51,033,846)	(36,101,245)
Payments of lease liabilities	6(9)(37)	(15,334,668)	(14,832,900)
(Decrease) increase in guaranteed deposits received	6(37)	(60,506)	10,246
Increase in other non - current liabilities	6(37)	162,975	664
Change in non - controlling interests		(20,592)	(61,383)
Payment of cash dividends - parent company	6(24)(37)	(9,356,600)	(9,356,600)
Payment of cash dividends - subsidiaries	6(37)	(1,315,085)	(2,709,625)
Acquisition of additional equity interest in a subsidiary	6(35)	(524,254)	-
Payments of unpaid cash dividends from previous year transferred to capital surplus		(118)	(181)
Net cash flows used in financing activities		(14,355,820)	(23,331,552)
Effect of foreign exchange rate changes on cash and cash equivalents		(1,400,638)	1,747,265
(Decrease) increase in cash and cash equivalents		(1,085,578)	2,338,130
Cash and cash equivalents at beginning of year		51,267,712	48,929,582
Cash and cash equivalents at end of year		$ 50,182,134	$ 51,267,712

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

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

Independent Auditor's Reprot

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

Opinion

We have audited the accompanying parent company only balance sheets of President Chain Store Corp. as of December 31, 2025 and 2024, and the related parent company only statements of comprehensive income, of changes in equity, and of cash flows for the years then ended, and the notes to the parent company only financial statements, including a summary of material accounting policies.

In our opinion, the accompanying parent company only financial statements present fairly, in all material respects, the parent company only financial position of President Chain Store Corp. as of December 31, 2025 and 2024, and its parent company only financial performance and its parent company only cash flows for the years then ended, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the parent company only financial statements section of our report. We are independent of the Company in accordance with the Norm of Professional Ethics for Certified Public Accountants in the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the parent company only financial statements for the year ended December 31, 2025. These matters were addressed in the context of our audit of the parent company only financial statements as a whole, and in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matters for the Company's parent company only financial statements for the year ended December 31, 2025 are stated as follows:

Accuracy of retail sales revenue

<u>Description</u>

Please refer to Notes 4(26) and 6(22) to the parent company only financial statements for the accounting policy and the details of accounting relating to this key audit matter.

Retail sales revenue is generated by point-of-sale (POS) terminals, which record the merchandise name, quantity, sales price and total sales amount of each transaction using pre-established merchandise master file data (including merchandise name, cost of inventory, retail price, sales promotions, etc.). After the daily closing process, each store manager uploads the sales information to the ERP (enterprise resource planning) system, which summarizes all sales and automatically generates sales revenue journal entries. Each store manager also prepares a daily cash report to record the sales information and payment methods (including cash, gift certificates, credit cards and electronic payment devices, etc.) and the cash deposited to the bank.

As retail sales revenue comprises numerous small amount transactions and highly relies on the POS and ERP systems, the process of summarizing and recording sales revenue by these systems is important with regard to the accuracy of the retail sales revenue, and thus has been identified as a key audit matter.

<u>How our audit addressed the matter</u>

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

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

Cost-to-retail ratio of retail inventory method

<u>Description</u>

Please refer to Notes 4(11) and 6(3) to the parent company only financial statements for the accounting policy and the details of accounting relating to this key audit matter.

As there are various kinds of merchandise, the retail inventory method is used to estimate the cost of inventory and the cost of goods sold. The retail inventory method uses the ratio of the cost of goods purchased to their retail value (known as cost-to-retail ratio) to calculate the cost of inventory and the cost of goods sold. The calculation of the cost-to-retail ratio highly relies on the goods purchased both at cost and retail price, and thus has been identified as a key audit matter.

<u>How our audit addressed the matter</u>

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

1. Interviewed management to understand the calculation of the cost-to-retail ratio under the retail inventory method, and inspected whether it had been consistently applied in the comparative periods of the financial statements;
2. Inspected whether additions and changes to the merchandise master file data (including merchandise name, cost of inventory, retail price, sales promotions, etc.) had been properly approved and the data correctly entered in the merchandise master file;
3. Inspected whether the cost and retail price of inventory purchased as per delivery receipts were in agreement with POS purchase records after acceptance of the inventory;
4. Inspected whether the POS records for the cost and retail price of inventory purchased were periodically and completely transferred to the ERP system and ascertain whether the records could not be changed manually; and
5. Calculated the cost-to-retail ratio to verify its accuracy.

Responsibilities of management and those charged with governance for the parent company only financial statements

Management is responsible for the preparation and fair presentation of the parent company only financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and for such internal controls as management determines is necessary to enable the preparation of parent company only financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance, including the audit committee, are responsible for overseeing the financial reporting process of the Company.

Auditor's responsibilities for the audit of the parent company only financial statements

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

As part of an audit in accordance with the Standards of Auditing of the Republic of China, we exercise professional judgment and professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement in the parent company only financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
2. Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls of the Company.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the parent company only financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the parent company only financial statements, including the disclosures, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

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

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

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

Yi-Chang, Liang	Se-Kai, Lin

For and on behalf of PricewaterhouseCoopers, Taiwan
February 25, 2026

The accompanying parent company only financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generallyaccepted 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 parent company only financial statements and independent auditors’ report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.
As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation

PRESIDENT CHAIN STORE CORP.
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Assets	Notes	December 31, 2025 AMOUNT	%	December 31, 2024 AMOUNT	%
	Current assets					
1100	Cash and cash equivalents	6(1)	$ 8,044,433	4	$ 7,571,705	4
1170	Accounts receivable, net	6(2)	1,070,023	1	918,509	1
1200	Other receivables	7(3)	5,534,170	3	5,152,215	3
130X	Inventories, net	6(3)	13,078,226	7	11,422,573	6
1410	Prepayments		266,145	-	221,895	-
1470	Other current assets		410,670	-	433,555	-
11XX	**Total current assets**		28,403,667	15	25,720,452	14
	Non-current assets					
1510	Financial assets at fair value through profit or loss - non-current	6(4)	193,056	-	85,480	-
1517	Financial assets at fair value through other comprehensive income -non-current	6(5)	1,326,600	1	1,282,129	1
1550	Investments accounted for using equity method	6(6)	63,465,304	33	62,788,215	34
1600	Property, plant and equipment, net	6(7)	34,828,618	18	27,722,988	15
1755	Right-of-use assets	6(8) and 7(3)	59,911,735	31	60,005,556	33
1760	Investment property, net	6(10)	772,029	-	1,752,903	1
1780	Intangible assets	6(11)	682,692	-	489,366	-
1840	Deferred income tax assets	6(29)	802,162	1	769,417	1
1900	Other non-current assets	6(12)	1,979,072	1	1,939,991	1
15XX	**Total non-current assets**		163,961,268	85	156,836,045	86
1XXX	**Total assets**		$ 192,364,935	100	$ 182,556,497	100

(Continued)

PRESIDENT CHAIN STORE CORP.
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

			December 31, 2025		December 31, 2024	
	Liabilities and Equity	Notes	AMOUNT	%	AMOUNT	%
	Current liabilities					
2100	Short-term borrowings	6(13)	$ 10,500,000	5	$ 5,050,000	3
2110	Short-term notes and bills payable	6(14)	5,993,658	3	1,498,455	1
2130	Contract liabilities - current	6(22)	8,261,589	4	6,273,730	3
2150	Notes payable		899,400	1	990,200	1
2160	Notes payable - related parties	7(3)	6,280,520	3	6,420,034	3
2170	Accounts payable		1,635,978	1	1,536,799	1
2180	Accounts payable - related parties	7(3)	12,270,170	6	11,802,932	6
2200	Other payables	6(15)	18,906,905	10	20,089,428	11
2230	Current income tax liabilities	6(29)	1,420,685	1	1,479,493	1
2280	Lease liabilities - current	7(3)	9,604,445	5	9,369,631	5
2320	Long-term liabilities, current portion	6(16)	1,000,000	1	-	-
2399	Other current liabilities, others		339,936	-	1,785,903	1
21XX	**Total current liabilities**		77,113,286	40	66,296,605	36
	Non-current liabilities					
2527	Contract liabilities - non-current	6(22)	283,501	-	257,329	-
2540	Long-term borrowings	6(16)	12,046,807	6	13,045,957	7
2570	Deferred income tax liabilities	6(29)	3,003,626	2	3,007,205	2
2580	Lease liabilities - non-currrent	7(3)	51,593,204	27	51,776,780	28
2640	Net defined benefit liability - non-current	6(17)	1,259,662	1	1,379,129	1
2645	Guarantee deposit received		3,744,416	2	3,753,728	2
2670	Other non-current liabilities, others		758,996	-	762,071	1
25XX	**Total non-current liabilities**		72,690,212	38	73,982,199	41
2XXX	**Total liabilities**		149,803,498	78	140,278,804	77
	Equity					
	Share capital	6(18)				
3110	Share capital - common stock		10,396,223	5	10,396,223	6
	Capital surplus	6(19)				
3200	Capital surplus		91,958	-	91,067	-
	Retained earnings	6(20)				
3310	Legal reserve		17,549,729	9	16,364,599	9
3350	Unappropriated retained earnings		13,744,000	7	13,426,603	7
	Other equity	6(21)				
3400	Other equity interest		779,527	1	1,999,201	1
3XXX	**Total equity**		42,561,437	22	42,277,693	23
3X2X	**Total liabilities and equity**		$ 192,364,935	100	$ 182,556,497	100

The accompanying notes are an integral part of these parent company only financial statements.

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

PRESIDENT CHAIN STORE CORP.
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars, except for earnings per share amounts)

			Year ended December 31			
			2025		2024	
	Items	Notes	AMOUNT	%	AMOUNT	%
4000	Operating revenue	6(22) and 7(3)	$ 220,046,480	100	$ 210,705,016	100
5000	Operating costs	6(3)(27) and 7(3)	(145,761,727)	(66)	(139,489,979)	(66)
5900	Gross prosfit		74,284,753	34	71,215,037	34
	Operating expenses	6(27)(28)				
6100	Selling expenses		(61,412,175)	(28)	(58,951,051)	(28)
6200	General and administrative expenses		(6,091,762)	(3)	(5,516,823)	(3)
6450	Expected credit losses	12(2)	(150)	-	(2,307)	-
6000	Total operating expenses		(67,504,087)	(31)	(64,470,181)	(31)
6900	Operating profit		6,780,666	3	6,744,856	3
	Non-operating income and expenses	7(3)				
7100	Interest income	6(23)	95,242	-	100,012	-
7010	Other income	6(24)	2,438,601	1	1,843,924	1
7020	Other gains and losses	6(25)	50,349	-	(36,971)	-
7050	Finance costs	6(26)	(943,435)	-	(794,151)	-
7070	Share of profit of subsidiaries, associates and joint ventures accounted for using equity method	6(6)	4,572,054	2	5,030,631	2
7000	Total non-operating income and expenses		6,212,811	3	6,143,445	3
7900	**Profit before income tax**		12,993,477	6	12,888,301	6
7950	Income tax expense	6(29)	(1,783,023)	(1)	(1,349,378)	-
8200	**Profit for the year**		$ 11,210,454	5	$ 11,538,923	6
	Other comprehensive income (loss)					
8311	Gain on remeasurement of defined benefit plan	6(17)	$ 106,141	-	$ 235,252	-
8316	Unrealized gain on valuation of equity instruments at fair value through other comprehensive income	6(5)(21)	44,471	-	262,718	-
8330	Share of other comprehensive (loss) gain of subsidiaries, associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss		(16,358)	-	118,186	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(29)	(25,743)	-	(50,129)	-
8310	Components of other comprehensive income that will not be reclassified to profit or loss		108,511	-	566,027	-
8361	Financial statements translation differences of foreign operations	6(21)	(1,238,784)	-	1,673,650	1
8380	Share of other comprehensive (loss) income of subsidiaries, associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss		(8,405)	-	1,315	-
8360	Components of other comprehensive (loss) income that will be reclassified to profit or loss		(1,247,189)	-	1,674,965	1
8300	**Total other comprehensive (loss) income for the year**		($ 1,138,678)	-	$ 2,240,992	1
8500	**Total comprehensive income for the year**		$ 10,071,776	5	$ 13,779,915	7
9750	Basic earnings per share	6(30)	$	10.78	$	11.10
9850	Diluted earnings per share	6(30)	$	10.75	$	11.07

The accompanying notes are an integral part of these parent company only financial statements.

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

PRESIDENT CHAIN STORE CORP.
PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Notes	Share capital - common stock	Capital surplus	Retained earnings: Legal reserve	Retained earnings: Special reserve	Retained earnings: Unappropriated retained earnings	Other equity interest: Financial statements translation differences of foreign operations	Other equity interest: Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	Total equity
For the year ended December 31, 2024									
Balance at January 1, 2024		$ 10,396,22	$ 90,30	$ 15,302,25	$ 54,62	$ 11,939,62	($ 649,458)	$ 710,937	$ 37,844,50
Profit for the year		-	-	-	-	11,538,923	-	-	11,538,923
Other comprehensive income for the year	6(21)	-	-	-	-	303,270	1,673,016	264,706	2,240,992
Total comprehensive income for the year		-	-	-	-	11,842,193	1,673,016	264,706	13,779,915
Distribution of 2023 earnings:	6(20)								
Legal reserve		-	-	1,062,348	-	(1,062,348)	-	-	-
Cash dividends		-	-	-	-	(9,356,600)	-	-	(9,356,600)
Reversal of special reserve	6(20)	-	-	-	(54,625)	54,625	-	-	-
Overdue unclaimed cash dividend transferred to capital surplus		-	943	-	-	-	-	-	943
Adjustment of capital surplus due to associates' adjustment of capital surplus		-	5	-	-	-	-	-	5
Disposal of equity instruments designated at fair value through other comprehensive income of associates		-	-	-	-	9,104	-	-	9,104
Payment of unpaid cash dividends from previous years transferred to capital surplus		-	(181)	-	-	-	-	-	(181)
Balance at December 31, 2024		$ 10,396,22	$ 91,06	$ 16,364,59	$	$ 13,426,60	$ 1,023,558	$ 975,643	$ 42,277,69
For the year ended December 31, 2025									
Balance at January 1, 2025		$ 10,396,22	$ 91,06	$ 16,364,59	$	$ 13,426,60	$ 1,023,558	$ 975,643	$ 42,277,69
Profit for the year		-	-	-	-	11,210,454	-	-	11,210,454
Other comprehensive income (loss) for the year	6(21)	-	-	-	-	80,996	(1,248,691)	29,017	(1,138,678)
Total comprehensive income (loss) for the year		-	-	-	-	11,291,450	(1,248,691)	29,017	10,071,776
Distribution of 2024 earnings:	6(20)								
Legal reserve		-	-	1,185,130	-	(1,185,130)	-	-	-
Cash dividends		-	-	-	-	(9,356,600)	-	-	(9,356,600)
Overdue unclaimed cash dividend transferred to capital surplus		-	1,014	-	-	-	-	-	1,014
Acquisition of additional equity interest in a subsidiary		-	-	-	-	(440,123)	-	-	(440,123)
Adjustment of capital surplus due to associates adjustment of capital surplus		-	(5)	-	-	-	-	-	(5)
Disposal of equity instruments designated at fair value through other comprehensive income of associates		-	-	-	-	7,800	-	-	7,800
Payments of unpaid cash dividends from previous year transferred to capital surplus		-	(118)	-	-	-	-	-	(118)
Balance at December 31, 2025		$ 10,396,22	$ 91,95	$ 17,549,72	$	$ 13,744,00	($ 225,133)	$ 1,004,660	$ 42,561,43

The accompanying notes are an integral part of these parent company only financial statements.

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

PRESIDENT CHAIN STORE CORP.
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31 2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before income tax for the year		$ 12,993,477	$ 12,888,301
Adjustments to reconcile profit before income tax to net cash provided by operating activities			
Income and expenses having no effect on cash flows			
Expected credit losses	12(2)	150	2,307
Depreciation expense	6(7)(8)(27)	14,310,026	13,595,245
Amortization expense	6(11)(27)	263,812	236,388
Depreciation on investment property	6(10)	7,420	10,231
Finance costs	6(26)	943,435	794,151
Share of profit of subsidiaries, associates and joint ventures accounted for using equity method	6(6)	(4,572,054)	(5,030,631)
Loss on disposal of property, plant and equipment	6(25)	52,468	50,005
Gain on disposal of investment property	6(25)	-	(1,835)
Gain on lease modification	6(8)(25)	(87,965)	(50,675)
Interest income	6(23)	(95,242)	(100,012)
Dividend income	6(24)	(121,042)	(102,588)
Impairment loss on investments accounted for using equity method	6(6)(25)	47,880	-
Gain on financial assets at fair value through profit or loss	6(4)(25)	(107,576)	-
Other income		(808)	-
Changes in operating assets and liabilities			
Net changes in assets relating to operating activities			
Accounts receivable		(151,664)	(178,057)
Other receivables		(554,948)	(23,814)
Inventories		(1,655,653)	1,232,192
Prepayments		(44,250)	127,897
Other current assets		22,892	41,024
Other non-current assets		(1,569)	(35,773)
Net changes in liabilities relating to operating activities			
Contract liabilities - current		458,177	941,028
Accounts payable		566,417	1,430,291
Notes payable		(230,314)	(1,448,981)
Other payables		(735,012)	(1,654,807)
Other current liabilities		83,715	101,644
Contract liabilities - non-current		26,172	21,173
Net defined benefit liability		(13,326)	(197,137)
Other non-current liabilities, others		(23,216)	(23,118)
Cash inflow generated from operations		21,381,402	22,624,449
Interest received		95,241	99,998
Income tax paid	6(29)	(1,903,898)	(1,879,523)
Interest paid		(950,253)	(762,932)
Dividends received		2,473,060	2,181,505
Net cash flows from operating activities		21,095,552	22,263,497

(Continued)

PRESIDENT CHAIN STORE CORP.
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31 2025	2024
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of investments accounted for using equity method	6(6)	($ 200,000)	($ 600,000)
Acquisition of investments accounted for using equity method – refund of consideration		172,994	-
Acquisition of property, plant and equipment	6(31)	(7,221,806)	(6,479,700)
Payment of interest from acquisition of property, plant and equipment	6(8)(31)	(91,422)	(14,360)
Proceeds from disposal of property, plant and equipment		70,048	64,708
Proceeds from disposal of investment property		-	17,931
Increase in guarantee deposits paid		(37,512)	(57,041)
Acquisition of intangible assets	6(11)	(457,138)	(221,497)
Prepaid property and plant	6(7)	(4,294,473)	(5,100,000)
Net cash flows used in investing activities		(12,059,309)	(12,389,959)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase in short-term borrowings	6(32)	63,950,000	49,600,000
Repayment of short-term borrowings	6(32)	(58,500,000)	(52,300,000)
Increase in short-term notes and bills payable	6(32)	67,400,000	19,900,000
Repayment of short-term notes and bills payable	6(32)	(62,904,797)	(21,898,635)
Increase in long-term borrowings	6(32)	50,850,850	43,345,957
Repayment of long-term borrowings	6(32)	(50,850,000)	(35,850,000)
Payments of lease liabilities	6(32)	(9,143,538)	(8,943,815)
(Decrease) increase in guarantee deposits received	6(32)	(9,312)	46,165
Payment of cash dividends	6(20)(32)	(9,356,600)	(9,356,600)
Payments of unpaid cash dividends from previous year transferred to capital reserve		(118)	(181)
Net cash flows used in financing activities		(8,563,515)	(15,457,109)
Net increase (decrease) in cash and cash equivalents		472,728	(5,583,571)
Cash and cash equivalents at beginning of year		7,571,705	13,155,276
Cash and cash equivalents at end of year		$ 8,044,433	$ 7,571,705

The accompanying notes are an integral part of these parent company only financial statements.

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

Appendix VI: **President Chain Store Corporation**

Profit Allocation Proposal for 2025

Unit: NTD

Item	Amount
Net profit after tax for 2025	$ 11,210,454,542
Less：Legal reserve	(1,085,912,658)
Add：Remeasurements of liabilities on net defined benefit plan	80,996,068
Add：Disposal of financial instruments designated at fair value through other comprehensive income of associates	7,798,550
Less：Difference between consideration and carrying amount of subsidiaries acquired	(440,122,580)
2025 Earnings available for distribution	9,773,213,922
Add：Unappropriated retained earnings at beginning of year	2,884,873,053
Total available for distribution:	12,658,086,975
Cash dividends (NT$ 9.00 per share)	(9,356,600,295)
Unappropriated retained earnings at end of year	$ 3,301,486,680

Note：
1. Net income for 2025 shall be first in the priority distribution. The shortfall shall be made up with the unappropriated retained earnings at beginning of year..
2. The total cash dividends allocated to each shareholder were rounded off to one NT$.
3. The fractional stocks less than NT$1 in the allocation were transferred to other income of the Company.

Chairman: Lo, Chih-Hsieh President: Huang, Jui-Tien Chief Accounting Officer: Lee, Johnyih

Appendix VII: Details of the Duties Subject to Releasing Directors and Independent Directors from the Obligation of Non-competition

As of Feb 24, 2026

Name	Current Position in Other Companies
Representative of Uni-President Enterprises Corp. Lo, Chih-Hsien	Chairman：Uni-President Enterprises Corp., President Natural Industrial Corp., Uni-Prosperity Lifestyle Corp., Ton Yi Industrial Corp., Ttet Union Corp., Prince Housing & Development Corp., President Packaging Industrial Corp., Woongjin Foods Co., Ltd., Daeyoung Foods Co., Ltd., President International Development Corp., Uni-President China Holdings Ltd., Changjiagang President Nisshin Food Co., Ltd., ScinoPharm Taiwan, Ltd., Uni-President (Philippines) Corp., Uni-President (Thailand) Ltd., Uni-President (Vietnam) Co., Ltd., Uni-President Enterprises (China) Investment Co., Ltd., Uni-President Cold-Chain Corp., Presco Netmarketing, Inc., Uni-President Dream Parks Co., President Century Corp., President Property Corp., Nanlien International Corp., Tone Sang Construction Corp., Prince Real Estate Co., Times Square International Holding Co., Times Square International Hotel Co., Times Square International Stays Co., Uni-President Express Corp.,Cheng-Shi Investment Holding Co. Vice Chairman：President Nisshin Corp. Director： Uni-Wonder Corp., Uni-President Organics Corp., Uni-President Glass Industrial Co., Ltd., Cayman President Holdings Ltd., Kai Yu (BVI) Investment Co., Ltd., President Fair Development Corp., Uni-President Southeast Asia Holdings Ltd., Uni-President Asia Holdings Ltd., Uni-President Hong Kong Holdings Ltd., Champ Green Capital Co., Ltd., Champ Green (Shanghai) Consulting Co., Ltd., Uni-President Enterprises (Guangzhou) Co., Ltd., Uni-President Enterprises (Fuzhou) Co., Ltd., Uni-President Enterprises (Xinjiang) Food Co., Ltd., Uni-President Enterprises (Wuhan) Food Co., Ltd., Uni-President Enterprises (Kunshan) Food Co., Ltd., Uni-President Enterprises (Chengdu) Food Co., Ltd., Uni-President Enterprises (Shenyang) Co., Ltd.,Uni-President Enterprises (Harbin) Co., Ltd., Uni-President Enterprises (Hefei) Co., Ltd., Uni-President Enterprises (Zhengzhou) Co., Ltd.,Uni-President Enterprises (Beijing) Drink Co., Ltd., Uni-President Enterprises (Kunshan) Food Technology Co., Ltd., Uni-President Enterprises (Nanchang) Co., Ltd., Uni-President (Shanghai) Trading Co., Ltd., Uni-President Enterprises (Kunming) Food Co., Ltd., Uni-Yantai Tongli Beverage Industries Co., Ltd., Uni-President Enterprises (Changsha) Co., Ltd., Uni-President (Bama)

Name	Current Position in Other Companies
	Mineral Water Co., Ltd., Uni-President Enterprises (Nanning) Co., Ltd., Uni-President Enterprises (Zhanjiang) Co., Ltd., Uni-President Enterprises (Chongqing) Co., Ltd., Uni-President Enterprises (Taizhou) Co., Ltd., Uni-President Enterprises (Akesu) Co., Ltd., Uni-President Enterprises (Changchun) Co., Ltd., Uni-President Enterprises (Shanghai) Management Consulting Co., Ltd., Uni-President (Shanghai) Pearly Century Co., Ltd., Uni-President Enterprises (Baiyin) Co., Ltd., Hainan President Enterprises Co., Ltd., Uni-President Enterprises (Guiyang) Co., Ltd., Uni-President Enterprises (Jinan) Co., Ltd., Uni-President Enterprises (Hangzhou) Co., Ltd., Uni-President Enterprises (Wuxue) Mineral Water Co., Ltd., Shijiazhuang President Enterprises Co., Ltd., Uni-President Enterprises (Xuzhou) Co., Ltd., Uni-President Enterprises (Henan) Co., Ltd., Uni-President Trading (Kunshan) Co., Ltd., Uni-President Enterprises (Shaanxi) Co., Ltd., Uni-President Enterprises (Jiangsu) Co., Ltd., Uni-President Enterprises (Changbai Mountain Jilin) Mineral Water Co., Ltd., Uni-President Enterprises(Kunshan) Real Estate Development Co., Ltd., Uni-President Enterprises (Shanghai) Co., Ltd., Uni-President Enterprises (Inner Mongolia) Co., Ltd., Uni-President Enterprises (Shanxi) Co., Ltd., Uni-President Enterprise (Hutubi) Tomato Products Technology Co., Ltd., Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd., Uni-President Enterprises (Tianjin) Co., Ltd., Uni-Oao Travel Service Corp., President Packaging Holdings Ltd., Kuang Chuan Dairy Co., Ltd., Kuang Chuan Foods Ltd., Uni-President Development Corp., President Professional Baseball Team Corp., Tait Marketing & Distribution Co., Ltd., Wei Lih Food Industrial Co., Ltd., Keng Ting Enterprises Co., Ltd., President Chain Store (BVI) Holdings Ltd., President Chain Store (Labuan) Holdings Ltd., Retail Support International Corp., Uni-President Assets Holdings Ltd., Kao Chuan Inv. Co., Ltd. Supervisor：Infinity Holdings Ltd., Eternity Holdings Ltd., Celestial Prosperities Holdings Ltd. President： Presco Netmarketing, Inc., Uni-President Express Corp.

Name	Current Position in Other Companies
Representative of Kao Chuan Investment Co., Ltd.： Kao, Shiow -Ling	Chairman：Infinity Holdings Ltd., Eternity Holdings Ltd., Celestial Prosperities Holdings Ltd., President Fair Development Corp., Uni-President Department Store Corp., President Being Corp., President Pharmaceutical Corp., President Drugstore Business Corp., Kao Chuan Inv. Co., Ltd. Director： Uni-President Enterprises Corp., President Natural Industrial Corp., Uni-Wonder Corp., Uni-President Organics Corp., Ton Yi Industrial Corp., Prince Housing & Development Corp., President International Development Corp., ScinoPharm Taiwan,Ltd., President Century Corp., Uni-President Development Corp., Times Square International Holding Co., Times Square International Hotel Co. President：President Fair Development Corp., Kao Chuan Inv. Co., Ltd.
Representative of Uni-President Enterprises Corp.： Huang, Jui-Tien	Chairman：Uni-Wonder Corp., President Transnet Corp., Tait Marketing & Distribution Co., Ltd., President Collect Service Corp., President Information Corp., Wisdom Distribution Service Corp., Uni-President Superior Commissary Corp., Ren-Hui Investment Corp., President Chain Store Tokyo Marketing Corp., Retail Suppprt International Corp., Uni-Sogood Marketing Consultant Philippines Corp., Uni-President Information Philippines Corp., Duskin Serve Taiwan Co., Ltd., Mech-President Corp., Tong Ching Corp. Vice Chairman：Philippine Seven Corp. Director： Uni-President Enterprises Corp., Cayman Nanlien Holding Ltd. , President Fair Development Corp., President International Development Corp., Changjiagang President Nisshin Food Co., Ltd., Uni-President Foodstuff (BVI) Holdings Ltd., Shanghai Songjiang President Enterprises Co., Ltd., President Chain Store Corp., Uni-President Cold-Chain Corp., Uni-President Development Corp., Uni-President Department Store Corp., Capital Marketing Consultant Corp., Nanlien International Corp., President Being Corp., President Pharmaceutical Corp., President Pharmaceutical (Hong Kong) Holdings Ltd., President Drugstore Business Corp., Books.com. Co., Ltd., President Chain Store (BVI) Holdings Ltd., President Chain Store (Labuan) Holdings Ltd., President Chain Store (Hong Kong) Holdings Ltd., Uni-President Logistics(BVI) Holdings Ltd., PCSC (China) Drugstore Ltd., President Chain Store (Shanghai) Ltd., President Chain Store (Zhejiang) Ltd., Ren Hui Holding Co., Ltd., Beauty Wonder (Zhejiang) Trading Co.,Ltd., President Nisshin Corp., Uni-Capital Marketing Consultant Holding Co., Ltd., Uni-President Express Corp., Uni-Capital Marketing Consultant Corp. President：Books.com. Co., Ltd., President Pharmaceutical (Hong Kong) Holdings Ltd., Ren-Hui Investment Corp.

Name	Current Position in Other Companies
Representative of Uni-President Enterprises Corp.： Huang, Jau-Kai	Chairman：Uni-President Vender Corp. Director ：Ton Yi Industrial Corp., Uni-President (Vietnam) Co., Ltd., Uni-President Cold-chain Corp., Uni-President Express Corp.
Representative of Uni-President Enterprises Corp.： Wu, Tsung-Pin	Chairman：Tung-Ren Pharmaceutical Corp., Kai Nan Investment Co., Ltd. Director： Uni-Prosperity Lifestyle Corp., Prince Housing & Development Corp., Grand Bills Finance Corp., President Fair Development Corp., President International Development Corp., ScinoPharm Taiwan, Ltd., Uni-President (Vietnam) Co., Ltd., Uni-President Hong Kong Holdings Ltd., Kuang Chuan Dairy Co., Ltd., Kuang Chuan Foods Ltd., Tung Lo Development Co., Ltd., Tone Sang Construction Corp., Cheng-Shi Investment Holding Co., Prince Real Estate Co., Times Square International Holding Co., Times Square International Hotel Co. Supervisor：President Professional Baseball Team Corp., Nanlien International Corp., President Kikkoman Inc., Kunshan President Kikkoman Biotechnology Co., Ltd., President Kikkoman Zhenji Foods Co., Ltd., President Century Corp., Times Square International Stays Co.,Woongjin Foods Co., Ltd., Daeyoung Foods Co., Ltd., Uni-President (Korea) Co., Ltd., Uni-President Express Corp., PAYUNi Co., Ltd.,
Representative of Uni-President Enterprises Corp.： Wu, Wen-Chi	Director： Philippine Seven Corp., Ren Hui Holding Co., Ltd., President Chain Store (Hong Kong) Holdings Ltd., President Lanyang Art Corp., Uni-President (Singapore) Pte. Ltd. Supervisor：Uni-Wonder Corp., President Transnet Corp., President Collect Services Corp., President Information Corp., Books.com. Co., Ltd., President Chain Store (Shanghai) Ltd., President Chain Store (Zhejiang) Ltd., Connection Labs Ltd., Uni-Prosperity Lifestyle Corp., Uni-President Asset Management Corp.
Chen, Liang	Chairman：Peak Capital Holdings Inc., Co-Center Co., Ltd.

Note : Presicarre Corp. has been renamed Uni-Prosperity Lifestyle Corp.