

UNI-PRESIDENT ENTERPRISES CORP.

FINANCIAL STATEMENTS AND REPORT OF

INDEPENDENT ACCOUNTANTS

JUNE 30, 2009 AND 2008

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

REPORT OF INDEPENDENT ACCOUNTANTS TRANSLATED FROM CHINESE

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

We have audited the accompanying non-consolidated balance sheets of Uni-President Enterprises Corp. as of June 30, 2009 and 2008, and the related non-consolidated statements of income, of changes in stockholders' equity and of cash flows for the six-month periods then ended. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits. We did not audit the financial statements of certain long-term investments accounted for under the equity method. These long-term equity investments amounted to \$8,907,232,000 and \$9,184,134,000 as of June 30, 2009 and 2008, respectively, and their related net investment income amounted to \$182,175,000 and \$458,030,000 for the six-month periods then ended, respectively. The financial statements of these investee companies were audited by other auditors whose reports thereon have been furnished to us and our opinion expressed herein, insofar as it relates to the amounts included in the financial statements and the information disclosed in Note 11 relative to these long-term investments, is based solely on the reports of the other auditors.

Except as discussed in the following paragraph, we conducted our audits in accordance with the "Rules Governing the Examination of Financial Statements by Certified Public Accountants" and generally accepted auditing standards in the Republic of China. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits and the reports of other auditors provide a reasonable basis for our opinion.

As described in Note 4(7) to the financial statements, we were unable to obtain the audited financial statements of certain investee companies accounted for under the equity method. These long-term investments amounted to \$36,387,016,000 and \$18,030,449,000 as of June 30, 2009 and 2008, respectively, and the related investment income was \$2,405,263,000 and \$381,352,000 for the six-month periods then ended, respectively. These amounts were based on the investees' unaudited financial statements. We were unable to satisfy ourselves as to the carrying value of the investments or the equities in their earnings by other auditing procedures.

In our opinion, based on our audits and the reports of other auditors, except for the effect of such adjustments, if any, as might have been determined to be necessary had we been able to obtain the audited financial statements of certain investees as described in the preceding paragraph, the accompanying non-consolidated financial statements referred to above present fairly, in all material respects, the financial position of Uni-President Enterprises Corp. as of June 30, 2009 and 2008, and the results of its operations and its cash flows for the six-month periods then ended in conformity with the “Rules Governing the Preparation of Financial Statements by Securities Issuers”, “Business Entity Accounting Law”, “Regulation on Business Entity Accounting Handling” and generally accepted accounting principles in the Republic of China.

As described in Note 3(1), effective January 1, 2008, the Company adopted the EITF 96-052 “Accounting for Employees’ Bonuses and Directors’ and Supervisors’ Remuneration”, prescribed by the R.O.C. Accounting Research and Development Foundation. As a result of the adoption of such EITF, net income decreased by \$254,109,000 and earnings per share decreased by \$0.07 for the six-month period ended June 30, 2008.

The consolidated financial statements of Uni-President Enterprises Corp. as of and for the six-month period ended June 30, 2009 are still being prepared by the Company and accordingly, we have not reviewed those statements. We have reviewed the consolidated financial statements of Uni-President Enterprises Corp. as of and for the six-month period ended June 30, 2008, and expressed a qualified conclusion on those statements.

PricewaterhouseCoopers
Tainan, Taiwan
Republic of China
August 28, 2009

The accompanying non-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 non-consolidated financial statements and report of independent accountants are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

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

UNI-PRESIDENT ENTERPRISES CORP.
NON-CONSOLIDATED BALANCE SHEETS
JUNE 30
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	2009	2008
ASSETS		
Current Assets		
Cash and cash equivalents (Note 4(1))	\$ 100,091	\$ 146,481
Derivative financial assets for hedging - current (Note 10(4))	5,031	-
Notes receivable, net (Note 4(2))	815,379	1,032,039
Accounts receivable, net (Note 4(3))	1,293,515	1,266,530
Accounts receivable, net - related parties (Note 5)	3,695,095	3,591,012
Other receivables	193,691	188,836
Other receivables - related parties (Note 5)	144,570	184,679
Inventories (Notes 3(2) and 4(4))	2,787,919	4,620,567
Prepayments	147,086	182,632
Deferred income tax assets - current (Note 4(24))	143,828	296,137
Total current assets	<u>9,326,205</u>	<u>11,508,913</u>
Funds and Investments		
Available-for-sale financial assets - non-current (Notes 4(5) and 10(1))	1,431,260	1,875,437
Financial assets carried at cost - non-current (Notes 4(6)(13))	1,477,983	1,478,071
Investments in bonds without active markets - non-current (Notes 4(7) and 5)	100,000	-
Long-term equity investments accounted for under the equity method (Notes 4(8)(13) and 5)	72,490,141	66,997,431
Total funds and investments	<u>75,499,384</u>	<u>70,350,939</u>
Property, Plant and Equipment, Net (Notes 4(9) and 6)		
Cost		
Land	1,065,719	1,056,213
Buildings	3,823,947	3,807,866
Machinery and equipment	9,202,967	9,106,142
Warehouse equipment	31,217	57,324
Piping infrastructure and electricity generation equipment	624,431	609,712
Transportation equipment	92,048	91,808
Office equipment	703,085	755,882
Leased assets	240,000	240,000
Leasehold improvements	137,909	137,829
Other equipment	4,007,582	4,041,150
Revaluation increments	2,855,941	2,861,448
Cost and revaluation increments	<u>22,784,846</u>	<u>22,765,374</u>
Less: Accumulated depreciation	(13,865,314)	(13,209,289)
Construction in progress and prepayments for equipment	145,499	160,854
Total property, plant and equipment, net	<u>9,065,031</u>	<u>9,716,939</u>
Intangible Assets		
Deferred pension costs (Note 4(19))	120,065	160,518
Other Assets		
Assets leased to others (Notes 4(9)(10) and 6)	4,518,253	4,605,205
Idle assets (Notes 4(9)(11)(13) and 6)	244,305	249,177
Refundable deposits	96,943	83,480
Deferred expenses (Note 4(12))	42,242	43,785
Deferred income tax assets - non-current (Note 4(24))	290,086	-
Other assets - other (Notes 4(9) and 6)	62,240	60,006
Total other assets	<u>5,254,069</u>	<u>5,041,653</u>
TOTAL ASSETS	<u>\$ 99,264,754</u>	<u>\$ 96,778,962</u>

(Continued)

UNI-PRESIDENT ENTERPRISES CORP.
NON-CONSOLIDATED BALANCE SHEETS
JUNE 30
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	2009	2008
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities		
Short-term loans (Note 4(14))	\$ 657,070	\$ 1,216,226
Notes and bills payable (Note 4(15))	-	299,906
Financial liabilities at fair value through profit or loss - current (Note 4(16))	2,097	-
Derivative financial liabilities for hedging - current (Note 10(4))	-	2,579
Notes payable	5,056	3,434
Accounts payable	1,644,957	1,711,389
Accounts payable - related parties (Note 5)	248,000	235,177
Income tax payable (Note 4(24))	18,656	159,662
Accrued expenses (Note 5)	2,660,459	2,172,511
Other payables	1,811,850	7,339,027
Receipts in advance	59,286	81,044
Long-term liabilities - current portion (Note 4(17))	3,500,000	2,180,000
Capital lease payables - current (Note 4(9))	23,839	21,579
Total current liabilities	<u>10,631,270</u>	<u>15,422,534</u>
Long-term Liabilities		
Derivative financial liabilities for hedging - non-current (Note 10(4))	-	15,592
Bonds payable (Note 4(17))	4,519,323	8,207,509
Long-term loans (Note 4(18))	19,345,752	14,204,180
Capital lease payables - non-current (Note 4(9))	57,987	81,825
Total long-term liabilities	<u>23,923,062</u>	<u>22,509,106</u>
Reserves		
Land value incremental reserve (Note 4(9))	<u>815,803</u>	<u>815,803</u>
Other Liabilities		
Accrued pension liabilities (Note 4(19))	1,523,999	1,407,717
Guarantee deposits received	86,823	93,305
Deferred income tax liabilities - non-current (Note 4(24))	-	36,742
Total other liabilities	<u>1,610,822</u>	<u>1,537,764</u>
Total liabilities	<u>36,980,957</u>	<u>40,285,207</u>
Stockholders' Equity		
Capital (Notes 1 and 4(20))		
Common stock	37,331,420	35,553,733
Stock dividends to be distributed	1,642,582	1,777,687
Capital Reserves (Notes 4(17)(21))		
Additional paid-in capital - treasury stock transactions	34,027	-
Capital reserve from donated assets	458	458
Capital reserve from long-term investments	5,618,883	5,343,317
Capital reserve from stock warrants	489,454	523,481
Retained Earnings (Notes 4(20)(22))		
Legal reserve	7,272,218	6,912,135
Undistributed earnings	5,180,483	3,105,394
Other Adjustments to Stockholders' Equity		
Asset revaluations (Note 4(9))	1,817,172	1,790,150
Unrealized gain or loss on financial instruments (Notes 4(5)(8), 10(1)(4))	1,931,820	2,626,913
Cumulative translation adjustments	2,162,910	(51,858)
Unrecognized pension cost (Note 4(19))	(1,197,630)	(1,087,655)
Total stockholders' equity	<u>62,283,797</u>	<u>56,493,755</u>
Contingent Liabilities And Commitments (Notes 5 and 7)		
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	<u>\$ 99,264,754</u>	<u>\$ 96,778,962</u>

The accompanying notes are an integral part of these non-consolidated financial statements.
See report of independent accountants dated August 28, 2009.

UNI-PRESIDENT ENTERPRISES CORP.
NON-CONSOLIDATED STATEMENTS OF INCOME
FOR THE SIX-MONTH PERIODS ENDED JUNE 30
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT FOR EARNINGS PER SHARE DATA)

	2009		2008	
Operating Revenues (Note 5)				
Sales	\$ 21,871,957	\$	25,190,734	
Sales returns	(48,876)	(	55,873)
Sales discounts	(591,721)	(	517,436)
Net Sales	21,231,360		24,617,425	
Other operating revenues	267,921		784,277	
Net Operating Revenues	21,499,281		25,401,702	
Operating Costs (Notes 3(2), 4(4)(23) and 5)				
Cost of goods sold	(15,876,844)	(	19,529,068)
Other operating costs	(253,141)	(	780,414)
Net Operating Costs	(16,129,985)	(	20,309,482)
Gross profit	5,369,296		5,092,220	
Operating Expenses (Notes 4(23) and 5)				
Sales and marketing expenses	(3,073,601)	(	3,111,817)
General and administrative expenses	(1,100,243)	(	770,709)
Research and development expenses	(141,777)	(	157,704)
Total Operating Expenses	(4,315,621)	(	4,040,230)
Operating income	1,053,675		1,051,990	
Non-operating Income and Gains				
Interest income (Note 5)	6,489		194	
Investment income accounted for under the equity method (Note 4(8))	3,934,037		1,554,538	
Dividend income	16,440		20,888	
Gain on disposal of property, plant and equipment	856		3,465	
Gain on disposal of investments (Note 5)	66		452,787	
Foreign exchange gain, net (Note 4(16))	5,058		51,363	
Rental income (Notes 4(10) and 5)	181,263		182,276	
Reversal of impairment loss (Note 4(13))	-		943	
Other non-operating income (Note 5)	498,878		528,412	
Non-operating Income and Gains	4,643,087		2,794,866	
Non-operating Expenses and Losses				
Interest expense (Notes 4(9) and 10(3))	(242,358)	(	330,351)
Loss on valuation of financial liabilities (Note 4(16))	(2,097)	(-	
Loss on disposal of property, plant and equipment	(1,844)	(	2,397)
Financing charges	(15,414)	(	21,503)
Impairment loss (Note 4(13))	(16,623)	(-	
Other non-operating losses	(349,863)	(	368,187)
Non-operating Expenses and Losses	(628,199)	(	722,438)
Income from continuing operations before income tax	5,068,563		3,124,418	
Income tax benefit (expense) (Note 4(24))	33,675	(	141,684)
Net income	\$ 5,102,238	\$	2,982,734	
	Before Tax	After Tax	Before Tax	After Tax
Basic Earnings Per Common Share (in dollars) (Note 4(25))				
Net income	\$ 1.30	\$ 1.31	\$ 0.80	\$ 0.77
Diluted Earnings Per Common Share (in dollars) (Note 4(25))				
Net income	\$ 1.28	\$ 1.28	\$ 0.80	\$ 0.76

The accompanying notes are an integral part of these non-consolidated financial statements.
See report of independent accountants dated August 28, 2009.

UNI-PRESIDENT ENTERPRISES CORP.
NON-CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY
FOR THE SIX-MONTH PERIODS ENDED JUNE 30, 2009 AND 2008
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Capital		Retained Earnings			Asset Revaluations	Unrealized Gain or Loss on Financial Instruments	Cumulative Translation Adjustments	Unrecognized Pension Cost	Total
	Common Stock	Stock Dividends to be Distributed	Capital Reserves	Legal Reserve	Undistributed Earnings					
<u>Year 2008</u>										
Balance at January 1, 2008	\$35,553,733	\$ -	\$ 5,366,758	\$ 5,810,436	\$11,163,062	\$ 1,790,150	\$ 4,078,991	\$ 556,223	(\$ 1,087,655)	\$63,231,698
Distribution of 2007 net income										
Legal reserve	-	-	-	1,101,699	(1,101,699)	-	-	-	-	-
Directors' and supervisors' remuneration	-	-	-	-	(198,306)	-	-	-	-	(198,306)
Employees' bonuses	-	-	-	-	(851,964)	-	-	-	-	(851,964)
Cash dividends	-	-	-	-	(7,110,746)	-	-	-	-	(7,110,746)
Stock dividends	-	1,777,687	-	-	(1,777,687)	-	-	-	-	-
Net income for the six months ended June 30, 2008	-	-	-	-	2,982,734	-	-	-	-	2,982,734
Adjustment of capital reserve due to change in ownership of subsidiaries by subsidiaries	-	-	456,274	-	-	-	-	-	-	456,274
Adjustment of capital reserve due to convertible bonds payable transaction of subsidiaries	-	-	44,224	-	-	-	-	-	-	44,224
Adjustment of unrealized loss on financial instruments by subsidiaries	-	-	-	-	-	-	(1,760,817)	-	-	(1,760,817)
Adjustment due to revaluation of derivative financial liabilities for hedging	-	-	-	-	-	-	47,880	-	-	47,880
Adjustment due to revaluations of available-for-sale financial assets	-	-	-	-	-	-	260,859	-	-	260,859
Cumulative translation adjustment	-	-	-	-	-	-	-	(608,081)	-	(608,081)
Balance at June 30, 2008	<u>\$35,553,733</u>	<u>\$ 1,777,687</u>	<u>\$ 5,867,256</u>	<u>\$ 6,912,135</u>	<u>\$ 3,105,394</u>	<u>\$ 1,790,150</u>	<u>\$ 2,626,913</u>	<u>(\$ 51,858)</u>	<u>(\$ 1,087,655)</u>	<u>\$56,493,755</u>

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UNI-PRESIDENT ENTERPRISES CORP.
NON-CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY
FOR THE SIX-MONTH PERIODS ENDED JUNE 30, 2009 AND 2008
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Capital		Retained Earnings			Asset Revaluations	Unrealized Gain or Loss on Financial Instruments	Cumulative Translation Adjustments	Unrecognized Pension Cost	Total
	Common Stock	Stock Dividends to be Distributed	Capital Reserves	Legal Reserve	Undistributed Earnings					
<u>Year 2009</u>										
Balance at January 1, 2009	\$37,331,420	\$ -	\$ 6,093,456	\$ 6,912,135	\$ 3,723,492	\$ 1,814,671	\$ 107,727	\$ 2,206,858	(\$ 1,197,630)	\$56,992,129
Distribution of 2008 net income (Note)										
Legal reserve	-	-	-	360,083	(360,083)	-	-	-	-	-
Cash dividends	-	-	-	-	(1,642,582)	-	-	-	-	(1,642,582)
Stock dividends	-	1,642,582	-	-	(1,642,582)	-	-	-	-	-
Net income for the six months ended June 30, 2009	-	-	-	-	5,102,238	-	-	-	-	5,102,238
Adjustment of capital reserve due to change in ownership of subsidiaries by subsidiaries	-	-	9,227	-	-	-	-	-	-	9,227
Recognized cash dividends due to parent company change in ownership of subsidiaries	-	-	(661)	-	-	-	-	-	-	(661)
Adjustment due to subsidiaries' retirement of treasury stock	-	-	42,069	-	-	-	-	-	-	42,069
Adjustment of capital reserve due to convertible bonds payable transaction of subsidiaries	-	-	(1,269)	-	-	-	-	-	-	(1,269)
Adjustment of asset revaluations due to change in ownership by subsidiaries	-	-	-	-	-	2,501	-	-	-	2,501
Adjustment of unrealized gain on financial instruments by subsidiaries	-	-	-	-	-	-	850,781	-	-	850,781
Adjustment due to revaluation of derivative financial liabilities for hedging	-	-	-	-	-	-	17,470	-	-	17,470
Adjustment due to revaluations of available-for-sale financial assets	-	-	-	-	-	-	955,842	-	-	955,842
Cumulative translation adjustment	-	-	-	-	-	-	-	(43,948)	-	(43,948)
Balance at June 30, 2009	<u>\$37,331,420</u>	<u>\$ 1,642,582</u>	<u>\$ 6,142,822</u>	<u>\$ 7,272,218</u>	<u>\$ 5,180,483</u>	<u>\$ 1,817,172</u>	<u>\$ 1,931,820</u>	<u>\$ 2,162,910</u>	<u>(\$ 1,197,630)</u>	<u>\$62,283,797</u>

(Note) The directors' and supervisors' remuneration and employees' bonuses were \$64,815 and \$267,077, respectively, which had been deducted from net income.

The accompanying notes are an integral part of these non-consolidated financial statements.
See report of independent accountants dated August 28, 2009.

UNI-PRESIDENT ENTERPRISES CORP.
NON-CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE SIX-MONTH PERIODS ENDED JUNE 30
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	2009	2008
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Net income	\$ 5,102,238	\$ 2,982,734
Adjustments to reconcile net income to net cash provided by operating activities		
Provision for doubtful accounts	13,150	710
Reversal of allowance for doubtful accounts	(11,250)	(4,187)
Provision for inventory obsolescence	890	67
Reversal of allowance for inventory market price declines	(78,810)	-
Investment income accounted for under the equity method	(3,934,037)	(1,554,538)
Cash dividends from equity subsidiaries	38,242	15,413
Gain on disposal of investments	(66)	(452,787)
Depreciation	542,415	560,784
Loss (gain) on disposal of property, plant and equipment, assets leased to others, idle assets and others assets	988	(1,068)
Reversal of impairment loss	-	(943)
Impairment loss	16,623	-
Amortization	10,536	12,002
Loss on valuation of financial liabilities	2,097	-
Changes in assets and liabilities		
Notes receivable	(66,075)	(18,300)
Accounts receivable	(143,707)	(109,216)
Accounts receivable - related parties	(837,005)	(675,153)
Other receivables	10,066	(4,272)
Other receivables - related parties	54,566	42,836
Inventories	660,765	(541,728)
Prepayments	(28,847)	50,492
Deferred income tax assets - current	95,480	3,834
Deferred income tax assets - non-current	(149,105)	-
Notes payable	(1,811)	(3,433)
Accounts payable	132,267	51,775
Accounts payable - related parties	75,750	33,660
Income tax payable	(108,201)	39,531
Accrued expenses	381,170	(88,786)
Other payables	(24,907)	(48,198)
Receipts in advance	44,907	(22,032)
Accrued pension liabilities	3,567	761
Deferred income tax liabilities - non-current	-	(24,621)
Net cash provided by operating activities	1,801,896	245,337
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Decrease in employees' car loans	1,586	5,518
Increase in financial assets carried at cost - non-current	-	(560)
Increase in long-term investments - subsidiaries	(841,200)	(759,000)
Increase in long-term investments - non-subsidiaries	(40,850)	(15,437)
Proceeds from sale of long-term investments - subsidiaries	-	69,391
Proceeds from sale of long-term investments - non-subsidiaries	154	597,954
Cash paid for acquisition of property, plant and equipment, assets leased to others, idle assets and other assets	(212,122)	(263,739)
Proceeds from disposal of property, plant and equipment, assets leased to others, idle assets and other assets	1,042	13,946
(Increase) decrease in refundable deposits	(14,431)	547
Increase in deferred expenses	(850)	(1,267)
Net cash used in investing activities	(1,106,671)	(352,647)

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UNI-PRESIDENT ENTERPRISES CORP.
NON-CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE SIX-MONTH PERIODS ENDED JUNE 30
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	2009	2008
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
Increase in short-term loans	\$ 424,075	\$ 864,818
(Decrease) increase in notes and bills payable	(249,913)	2
Increase (decrease) in bonds payable	59,110	(1,436,878)
(Decrease) increase in long-term loans	(944,595)	1,767,745
(Decrease) increase in guarantee deposits received	(8,376)	272
Payment of directors' and supervisors' remuneration	-	(198,306)
Payment of employees' bonuses	-	(851,964)
Net cash (used in) provided by financing activities	(719,699)	145,689
(Decrease) increase in cash and cash equivalents	(24,474)	38,379
Cash and cash equivalents at beginning of period	124,565	108,102
Cash and cash equivalents at end of period	<u>\$ 100,091</u>	<u>\$ 146,481</u>
<u>Supplemental disclosures of cash flow information</u>		
1. Interest paid (excluding capitalized interest)	<u>\$ 185,910</u>	<u>\$ 264,077</u>
2. Income taxes paid	<u>\$ 128,151</u>	<u>\$ 122,940</u>
3. Fair value of subsidiaries on the date of sale of Uni-President Oven Bakery Corp.		
Uni-President Oven Bakery Corp.:		
Cash	<u>\$ -</u>	<u>\$ 9,866</u>
Total proceeds from sale of Uni-President Oven Bakery Corp. (Based on 40% ownership)	\$ -	\$ 69,391
Less: Cash balance of Uni-President Oven Bakery Corp. (Based on 40% ownership)	-	(3,946)
Proceeds from sale of Uni-President Oven Bakery Corp. (Based on 40% ownership)	<u>\$ -</u>	<u>\$ 65,445</u>
<u>Investing and financing activities with partial cash payment</u>		
1. Proceeds from disposal of long-term investments - non-subsiidiaries	\$ 154	\$ 589,357
Add: Other receivables, beginning of period	-	8,597
Proceeds from disposal of long-term investments - non-subsiidiaries	<u>\$ 154</u>	<u>\$ 597,954</u>
2. Acquisition of property, plant and equipment, assets leased to others, idle assets and other assets	\$ 179,039	\$ 254,395
Add: Other payables, beginning of period	55,861	49,260
Capital lease payables, beginning of period	92,883	113,415
Less: Other payables, end of period	(33,835)	(49,927)
Capital lease payables, end of period	(81,826)	(103,404)
Cash paid for acquisition of property, plant and equipment	<u>\$ 212,122</u>	<u>\$ 263,739</u>
<u>Other activities with no cash flow effect</u>		
Unpaid cash dividends	<u>\$ 1,642,582</u>	<u>\$ 7,110,746</u>

The accompanying notes are an integral part of these non-consolidated financial statements.
See report of independent accountants dated August 28, 2009.

UNI-PRESIDENT ENTERPRISES CORP.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2009 AND 2008

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
EXCEPT AS OTHERWISE INDICATED)

1. HISTORY AND ORGANIZATION

- (1) Uni-President Enterprises Corp. (the "Company") was incorporated as a company limited by shares under the provisions of the Company Law of the Republic of China (R.O.C.) in August 1967 with an initial capital of \$32,000. As of June 30, 2009, the Company's authorized capital was \$48,000,000, and the paid-in-capital was \$37,331,420, consisting of 3,733,142,000 shares of common stock with a par value \$10 (in NT dollars) per share. The Company is primarily engaged in the manufacturing, processing and sales of various soft drinks, foods, flour and animal feeds.
- (2) As of June 30, 2009, the Company had 4,789 employees.
- (3) The common shares of the Company have been listed on the Taiwan Stock Exchange since December 1987.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements are prepared in accordance with the "Rules Governing the Preparation of Financial Statements by Securities Issuers", "Business Entity Accounting Law", "Regulation on Business Entity Accounting Handling" and generally accepted accounting principles in the Republic of China. The Company's significant accounting policies are summarized as follows:

(1) Foreign currency transactions and translation

- (a) The Company maintains its accounts in New Taiwan dollars. Transactions arising in foreign currencies, except for derivative financial instruments, are translated into New Taiwan dollars at the exchange rates prevailing at the dates of the transactions. The difference is recognized as foreign exchange gain or loss upon actual receipts and disbursements.
- (b) Monetary assets and liabilities denominated in foreign currencies are translated at the spot exchange rates prevailing at the balance sheet date. Exchange gains or losses are recognized in profit or loss. However, translation exchange gains or losses on intercompany accounts that are, in nature, deemed long term is accounted for as a reduction in stockholders' equity.
- (c) When a gain or loss on a non-monetary item is recognized directly in equity, any exchange component of that gain or loss shall be recognized directly in equity. Conversely, when a gain or loss on a non-monetary item is recognized in profit or loss, any exchange component of that gain or loss shall be recognized in profit or loss. However, non-monetary items that are measured on a historical cost basis are translated using the exchange rate at the date of the transaction.

(2)Classification of current and non-current items

- (a) Assets that meet one of the following criteria are classified as current assets; otherwise they are classified as non-current assets:
 - (i) Assets arising from operating activities that are expected to be realized or consumed, or are intended to be sold within the normal operating cycle;
 - (ii) Assets held mainly for trading purposes;
 - (iii) Assets that are expected to be realized within 12 months from the balance sheet date;
 - (iv) Cash and cash equivalents, excluding restricted cash and cash equivalents and those that are to be exchanged or used to pay off liabilities more than 12 months after the balance sheet date.
- (b) Liabilities that meet one of the following criteria are classified as current liabilities; otherwise they are classified as non-current liabilities:
 - (i) Liabilities arising from operating activities that are expected to be paid off within the normal operating cycle;
 - (ii) Liabilities arising mainly from trading activities;
 - (iii) Liabilities to be paid off within 12 months from the balance sheet date; and
 - (iv) Liabilities for which the repayment date cannot be extended unconditionally to more than 12 months after the balance sheet date.

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

- (a) Financial assets and financial liabilities at fair value through profit or loss are recognized and derecognized using settlement date accounting and are recognized initially at fair value.
- (b) These financial instruments are subsequently remeasured and stated at fair value, and the gain or loss is recognized in profit or loss. The fair value of listed stocks, OTC stocks and closed-end mutual funds is based on latest quoted fair prices of the accounting period. The fair value of open-end and balanced mutual funds is based on the net asset value at the balance sheet date.
- (c) When a derivative is an ineffective hedging instrument, it is initially recognized at fair value on the date a derivative contract is entered into and is subsequently remeasured at its fair value. If a derivative is a non-option derivative, the fair value initially recognized is zero.
- (d) Financial assets and financial liabilities at fair value through profit or loss are classified into asset or liability held for trading and those designated at fair value through profit or loss at inception. Financial assets and financial liabilities are classified as held for trading if acquired principally for the purpose of selling in the short term. Financial assets and financial liabilities designated as at fair value through profit or loss at inception are those that are managed and whose performance is evaluated on a fair value basis, in accordance with a documented

Company's investment strategy. Information about these financial assets and financial liabilities are provided internally on a fair value basis to the Company's management. The Company's investment strategy is to invest free cash resources in equity securities or convertible bonds as part of the Company's long-term capital growth strategy. The Company has designated almost all of its compound debt instruments as financial liabilities at fair value through profit or loss.

(4) Available-for-sale financial assets

- (a) Available-for-sale financial assets in equity and debt are recognized and derecognized using trade date accounting and settlement date accounting, respectively, and are recognized initially at its fair value plus transaction costs that are directly attributable to the acquisition of the financial asset.
- (b) The financial assets are remeasured and stated at fair value, and the gain or loss is recognized in equity. The fair value of listed stocks, OTC stocks and closed-end mutual funds is based on latest quoted fair prices of the accounting period. The fair value of open-end and balanced mutual funds is based on the net asset value at the balance sheet date.
- (c) If there is any objective evidence that the financial asset is impaired, the cumulative loss that had been recognized directly in equity shall be removed from equity and recognized in profit or loss. Impairment losses recognized previously in profit or loss for an investment in an equity instrument shall not be reversed through profit or loss, and if, subsequently, the fair value of a debt instrument increases and the increase can be objectively related to an event occurring after the impairment loss was recognized in profit or loss, the impairment loss shall be reversed, with the amount of the reversal recognized in profit or loss.

(5) Financial assets carried at cost

- (a) Investment in unquoted equity instruments is recognized or derecognized using trade date accounting and is stated initially at its fair value plus transaction costs that are directly attributable to the acquisition of the financial asset.
- (b) If there is any objective evidence that the financial asset is impaired, the impairment loss is recognized in profit or loss. Such impairment loss shall not be reversed when the fair value of the asset subsequently increases.

(6) Investment in bonds without active markets

- (a) Investment in bonds without active markets is recognized or derecognized using trade date accounting, and is recognized initially at its fair value plus transaction costs that are directly attributable to the acquisition of the financial asset.
- (b) This financial asset is carried at amortized cost.
- (c) If there is any objective evidence that the financial asset is impaired, the cumulative loss that

had been recognized directly in equity shall be removed from equity and recognized in profit or loss. Impairment losses recognized previously in profit or loss for an investment in an equity instrument shall not be reversed through profit or loss, and if, subsequently, the fair value of a debt instrument increases and the increase can be objectively related to an event occurring after the impairment loss was recognized in profit or loss, the impairment loss shall be reversed, and the amount of the reversal recognized in profit or loss.

(7)Derivative financial instruments for hedging

Derivatives are initially recognized at fair value on the date a contract is entered into and are subsequently remeasured at their fair value. The method of recognizing the resulting gain or loss depends on whether the derivative is designated as a hedging instrument and the nature of the hedged item.

Cash flow hedges: The effective portion of changes in the fair value of derivatives that are designated and qualify as cash flow hedges is recognized in equity. The gain or loss relating to the ineffective portion is recognized immediately in profit or loss.

- (a) If a hedge of a forecast transaction subsequently results in the recognition of a financial asset or a financial liability, the associated gains or losses that were recognized directly in equity are transferred to profit or loss in the same period or periods when the hedged item affects profit or loss.
- (b) If a hedge of a forecast transaction subsequently results in the recognition of a non-financial asset or a non-financial liability, the associated gains or losses that were recognized directly in equity are transferred to profit or loss in the same period or periods during which the asset acquired or liability assumed affects profit or loss.

(8)Allowance for doubtful accounts

Allowance for doubtful accounts is determined based on historical experience of occurrence of bad debts, evaluation of the collectibility and the aging of accounts, notes and other receivables.

(9)Inventories

Inventories are stated at cost, cost is determined using the weighted average method except for livestock, which is based on the cost less allowance for decline in value. The cost of livestock is amortized over the actual breeding and production periods. Allocation of fixed production overheads to the costs of conversion is based on the normal capacity of the production facilities. If production fluctuates over interim periods, the cost variances resulting from such fluctuation are deferred in the interim statements. At the end of year, inventories are evaluated at the lower of cost or net realizable value, and the individual item approach is used in the comparison of cost and net realizable value. Net realizable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

When the cost of inventories exceeds the net realizable value, the amount of any write-down of inventories is recognized as cost of sales during the period; and the amount of any reversal of inventory write-down is recognized as a reduction in cost of sales during the period.

(10) Long-term equity investments accounted for under the equity method

- (a) Long-term equity investments in which the Company holds more than 20% of the investee company's voting shares or has the ability to exercise significant influence on the investee's operational decisions are accounted for under the equity method. The excess of the initial investment cost over the acquired net asset value of the investee attributable to goodwill is no longer amortized, effective January 1, 2006. Retrospective adjustment of the amount of goodwill amortized in previous year(s) is not required. The excess of acquired net asset value of investee over the initial investment cost is allocated proportionately and applied as a reduction to the book values of identifiable non-current assets, and any remaining amount of such excess after this allocation is credited to Extraordinary gains. However, negative goodwill prior to December 31, 2005 is continuously amortized.
- (b) Long-term investments in which the Company owns at least 50% of the investee company's voting rights, or in which the Company has the ability to exercise significant influence, are included in the consolidated financial statements.
- (c) Effective January 1, 2005, investment loss on the non-controlled entities over which the Company has the ability to exercise significant influence is recognized to the extent that the amount of long-term investments in such investees is written down to zero. However, if the Company continues to provide endorsements, guarantees or financial support for such investees, the investment loss is recognized continuously in proportion to the Company's equity interest in such investees. In the case of controlled entities, the Company recognizes all the losses incurred by such entities that will not be covered by other stockholders. When the operations of such investees become profitable, the profits shall be allocated to the Company to the extent that the amount of losses previously recognized by the Company is fully recovered.
- (d) "Cumulative Translation Adjustment" resulting from translation of all assets and liabilities of the Company's share in the subsidiaries investee foreign companies, which are accounted for using the equity method, is recognized proportionately based on the percentage of ownership of the Company and is reflected in the stockholders' equity account.

(11) Property, plant and equipment, assets leased to others, idle assets and other assets

- (a) Property, plant and equipment, assets leased to others, idle assets and other assets are stated at either cost or cost plus appraisal increments. Interest incurred in connection with the purchase or construction required to bring the assets to the condition and location for their

intended use is capitalized. Major renewals, betterments and additions are capitalized and depreciated accordingly. Maintenance and repairs are expensed as incurred.

- (b) Depreciation is determined using the straight-line method over the estimated economic useful lives. Fully depreciated assets still in use are depreciated based on the residual value over the estimated remaining useful lives. The useful lives of major depreciable assets are 2-55 years, except for machinery and equipment which is 2-19 years. Containers are expensed when damaged.
- (c) When an asset is sold or retired, the cost and accumulated depreciation are removed from the respective accounts and any resulting gain or loss on disposal is recorded as non-operating income or expense.
- (d) Idle assets are stated at the lower of book value or net realizable value and are classified as other assets. The difference between the book value and net realizable value is recorded as a loss in the current period. Depreciation recognized for the period is recorded as non-operating expense and loss.

(12)Deferred expenses

- (a) The Company leases its dairy and juice packing machines. The minimum advance rental payments are amortized over a period of 7-8 years, the estimated economic lives of the packing machines. The incremental rent paid quarterly or based on units-of-production is recorded as current expense.
- (b) The issuance costs of bonds are classified as deferred charges and amortized over the life of the bonds.
- (c) Other deferred expenses are amortized over a period of 2-10 years.

(13)Impairment of non-financial assets

- (a) The Company recognizes impairment loss when there is indication that the recoverable amount of an asset is less than its carrying amount. The recoverable amount is the higher of the fair value less costs to sell and value in use. The fair value less costs to sell is the amount obtainable from the sale of the asset in an arm's length transaction after deducting any direct incremental disposal costs. The value in use is the present value of estimated future cash flows to be derived from continuing use of the asset and from its disposal at the end of its useful life.
- (b) When the impairment no longer exists, the impairment loss recognized in prior years shall be recovered. However, impairment loss of goodwill is not recoverable.

(14)Convertible bonds

- (a) For bonds payable issued after January 1, 2006, the issuer shall classify the instrument, on initial recognition as a financial liability, a financial asset or an equity instrument (capital

reserve from stock warrants). These bonds are accounted for as follows:

- (i) The difference between the issue price and face value of convertible corporate bonds is accounted for as premium or discount which is required to be amortized over the period from the date of issuance to maturity date using the interest method and is recorded as “interest expense”.
 - (ii) A conversion option embedded in the bonds issued by the Company, which is convertible to an equity instrument, is recognized and included in “capital reserve from stock warrants”, net of income tax effects. When a bondholder exercises his/her conversion rights, the liability component of the bonds (including corporate bonds and embedded derivatives) shall be revalued, and the resulting difference shall be recognized as “gain or loss” in the current period. The book value of the common stock issued due to the conversion shall be based on the adjusted book value of the abovementioned liability component plus the book value of the stock warrants.
 - (iii) Costs incurred on issuance of convertible bonds are proportionately charged to the liabilities and equities of the underlying instruments based on initial recognition costs.
- (b) If the difference between payment amount before the maturity date and the book value at liquidation date is significant, it should be recognized as extraordinary gain or loss in the current period.

(15) Retirement plan and net periodic pension cost

Under the defined benefit pension plan, net periodic pension costs are recognized in accordance with the actuarial calculations. Net periodic pension costs include service cost, interest cost, expected return on plan assets, unrecognized net transition asset (obligation), and amortization of gains or losses on plan assets and prior service cost. Under the defined contribution pension plan, net periodic pension costs are recognized as incurred.

(16) Income tax

- (a) The Company adopted R.O.C. SFAS No. 22, "Accounting for Income Tax", whereby income tax is provided based on accounting income after adjusting for permanent differences, and inter-period and intra-period allocation of income tax was adopted. The tax effects of taxable temporary differences are recorded as deferred tax liabilities, while the tax effects of deductible temporary differences, net operating loss carryforwards and income tax credits are recorded as deferred tax assets. A valuation allowance on deferred tax assets is provided to the extent that it is more likely than not that the tax benefits will not be realized. Deferred tax assets or liabilities are classified into current or non-current items in accordance with the nature of the balance sheet accounts or the period realization is expected. Adjustments of prior years' income tax liabilities are included in the current year's income tax expense. When

a change in the tax laws is enacted, the deferred tax liability or asset is recomputed accordingly in the period of change. The difference between the new amount and the original amount, that is, the effect of changes in the deferred tax liability or asset, is reported as an adjustment to current income tax expense (benefit).

- (b) The Company adopted R.O.C. SFAS No. 12 “Accounting for Investment Tax Credits”, whereby investment tax credits from the acquisition of machinery and equipment, research expenditures, personnel training expenditures and investments in stocks are recognized in the period the related expenditures are incurred.
- (c) The additional 10% corporate income tax on earnings derived on or after January 1, 1998, which is not distributed in the following year, is included in the income tax expense in the year the stockholders approve the resolution to retain the earnings.
- (d) Effective January 1, 2006, the Company adopted the “Income Basic Tax Act”. If the amount of regular income tax is more than or equal to the amount of basic tax, the income tax payable shall be calculated in accordance with the Income Tax Act and other relevant laws. Whereas the amount of regular income tax is less than the amount of basic tax, the income tax payable shall also include the difference between the amount of regular income tax and basic tax, in addition to the amount calculated in accordance with the “Income Tax Act” and other relevant laws. The balance calculated in accordance with the provisions shall not allow for deductions claimed in regard to investment tax credits granted under the provisions of other laws.

(17) Employees' bonuses and directors' and supervisors' remuneration

Effective January 1, 2008, pursuant to EITF 96-052 of the Accounting Research and Development Foundation, R.O.C., dated March 16, 2007, “Accounting for Employees’ Bonuses and Directors’ and Supervisors’ Remuneration”, the costs of employees’ bonuses and directors’ and supervisors’ remuneration are accounted for as expenses and liabilities, provided that such recognition is required under legal or constructive obligation and the amounts can be estimated reasonably.

(18) Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(19) Revenues, costs and expenses

Revenues are recognized when the earning process is substantially completed and are realized or

realizable. Costs and expenses are recorded as incurred.

(20) Settlement date accounting

If an entity recognizes financial assets using settlement date accounting, any change in the fair value of the asset to be received during the period between the trade date and the settlement date is not recognized for assets carried at cost or amortized cost. For financial assets or financial liabilities classified as at fair value through profit or loss, the change in fair value is recognized in profit or loss. For available-for-sale financial assets, the change in fair value is recognized directly in equity.

3. CHANGES IN ACCOUNTING PRINCIPLES

(1) Employees' bonuses and directors' and supervisors' remuneration

Effective January 1, 2008, the Company adopted the EITF 96-052, "Accounting for Employees' Bonuses and Directors' and Supervisors' Remuneration", prescribed by the R.O.C. Accounting Research and Development Foundation. As a result of the adoption of EITF 96-052, net income decreased by \$254,109 and earnings per share decreased by \$0.07 (in NT dollars) for the six-month period ended June 30, 2008.

(2) Inventory

(a) Effective January 1, 2009, the Company adopted the amendments of R.O.C. SFAS No. 10, "Accounting for Inventories". The Company has properly reclassified certain accounts as of December 31, 2008 based on its holding purposes and abilities in accordance with the "Rules Governing the Preparation of Financial Statements by Securities Issuers" and such standard.

(b) The accounting principle before December 31, 2008 is as follows:

Inventories are stated at the lower of cost or market value. Cost is determined using the weighted average method except for livestock, which is based on the cost less allowance for decline in value. The cost of livestock is amortized over the actual breeding and production periods. Market value for raw materials, raw materials in transit and supplies is determined based on the replacement cost, and market value for merchandise, work in process, livestock in process, finished goods and by-products is determined based on the net realizable value. Appropriate consideration is given to deterioration, obsolescence and other factors in evaluating allowance for inventory obsolescence.

(c) As a result of the change in accounting principle, net income decreased by \$12,360 and earnings per share decreased by \$0.003 for the six-month period ended June 30, 2009.

4. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	<u>June 30, 2009</u>	<u>June 30, 2008</u>
Cash on hand	\$ 2,001	\$ 1,280
Checking deposits	40,857	17,036
Demand deposits	<u>57,233</u>	<u>128,165</u>
	<u>\$ 100,091</u>	<u>\$ 146,481</u>

(2) Notes receivable, net

	<u>June 30, 2009</u>	<u>June 30, 2008</u>
Notes receivable	\$ 886,716	\$ 1,118,965
Less : Allowance for doubtful accounts	<u>(71,337)</u>	<u>(86,926)</u>
	<u>\$ 815,379</u>	<u>\$ 1,032,039</u>

(3) Accounts receivable, net

	<u>June 30, 2009</u>	<u>June 30, 2008</u>
Accounts receivable	\$ 1,375,145	\$ 1,334,877
Less : Allowance for doubtful accounts	<u>(81,630)</u>	<u>(68,347)</u>
	<u>\$ 1,293,515</u>	<u>\$ 1,266,530</u>

(4) Inventories, net

	<u>June 30, 2009</u>	<u>June 30, 2008</u>
Merchandise	\$ 267,712	\$ 235,977
Raw materials	1,078,864	1,748,966
Raw materials in transit	671,896	1,326,320
Supplies	59,726	79,728
Work in process	252,177	436,404
Livestock in process	-	28,902
Finished goods	473,596	758,352
Livestock	-	15,299
Less : Allowance for decline in value of livestock	-	<u>(9,635)</u>
By-products	<u>1,760</u>	<u>1,013</u>
	2,805,731	4,621,326
Less : Allowance for price decline and obsolescence in inventories	<u>(17,812)</u>	<u>(759)</u>
	<u>\$ 2,787,919</u>	<u>\$ 4,620,567</u>

Expenses and losses of inventories recognized:

	For the six-month period ended	
	2009	2008
Cost of inventories sold	\$ 15,934,198	\$ 19,519,714
Provision for inventory obsolescence	890	67
Reversal of allowance for inventory obsolescence and market price decline (Note)	(78,810)	-
Loss on physical inventory	207	102
Loss on production stoppage	28,920	18,692
Loss on discarding inventory	2,327	2,586
Revenue from sale of scraps	(10,888)	(12,093)
Cost of goods sold	<u>\$ 15,876,844</u>	<u>\$ 19,529,068</u>

(Note) As the selling price increased, the allowance for inventory obsolescence and decline was reversed.

(5) Available-for-sale financial assets

	June 30, 2009		June 30, 2008	
	Amount	Percentage owned	Amount	Percentage owned
Non-current items:				
Listed (TSE and OTC) stocks:				
Prince Housing Development Corp.	\$ 747,878	10.45%	\$ 747,878	10.45%
Adjustment of financial assets held for trading	<u>683,382</u>		<u>1,127,559</u>	
	<u>\$1,431,260</u>		<u>\$1,875,437</u>	

(6) Financial assets carried at cost

	<u>June 30, 2009</u>		<u>June 30, 2008</u>	
	<u>Amount</u>	<u>Percentage owned</u>	<u>Amount</u>	<u>Percentage owned</u>
Non-current items:				
Unlisted stocks:				
Grand Bills Finance Co., Ltd.	\$ 690,997	14.46%	\$ 691,085	14.46%
HI-Life International Co., Ltd.	97,490	7.41%	97,490	7.41%
PK Venture Capital Corp.	100,000	6.67%	100,000	6.67%
CDIB & PARTNERS Investment Holding Corp.	250,000	2.48%	250,000	2.48%
KaoHsiung Rapid Transit Corp.	203,714	2.00%	203,714	2.00%
Others (individually less than 5%)	<u>165,656</u>	0.13%	<u>165,656</u>	0.13%
		14.29%		14.29%
	1,507,857		1,507,945	
Less: Accumulated impairment	(<u>29,874</u>)		(<u>29,874</u>)	
	<u>\$1,477,983</u>		<u>\$1,478,071</u>	

(a) The investments were measured at cost since its fair value cannot be measured reliably.

(b) For details of the accumulated impairment, please refer to Note 4(13).

(7) Investment in bonds without active markets

	<u>June 30, 2009</u>	<u>June 30, 2008</u>
Non-current item:		
Finance bonds	<u>\$ 100,000</u>	<u>\$ -</u>

As of June 30, 2009, the effective annual interest rate of corporation bonds is 12%.

(8) Long-term equity investments accounted for under the equity method

(a) Details of long-term equity investments accounted for under the equity method with debit balance are set forth below:

Name of subsidiaries	June 30, 2009		June 30, 2008	
	Amount	Percentage owned	Amount	Percentage owned
Cayman President Holdings, Ltd.	\$ 16,576,159	100.00	\$ 13,894,181	100.00
Kai Nan Investment Co., Ltd.	3,567,511	"	3,043,721	"
President International Trade and Investment Corp.	2,760,130	"	2,586,504	"
Kai Yu Investment Co., Ltd.	1,850,891	"	1,212,450	"
President International Development Corp.	9,979,968	62.50	9,683,400	62.50
Ton Yi Industrial Corp.	8,400,183	45.55	8,661,022	45.55
President Chain Store Corp.	7,376,126	45.40	6,984,902	45.40
President Fair Development Corp.	3,526,964	40.50	3,076,478	40.50
President Securities Corp.	5,077,593	27.23	5,283,609	26.56
Presicarre Corp.	2,034,488	20.50	2,050,750	20.50
Others (individually less than 2%)	<u>11,391,769</u>	1.46	<u>10,572,055</u>	12.79
(Note)		100.00		100.00
	72,541,782		67,049,072	
Less: Accumulated impairment	(<u>51,641</u>)		(<u>51,641</u>)	
	<u>\$ 72,490,141</u>		<u>\$ 66,997,431</u>	

(Note) The equity method was used to account for the investments in Scino Pharm Taiwan Ltd., etc. due to the Company's ability to exercise significant influence, even though the Company's ownership in these investee companies was less than 20%.

(b) Long-term investment income accounted for under the equity method was \$3,934,037 and \$1,554,538 for the six-month period ended June 30, 2009 and 2008, respectively. As of and for the six-month period ended June 30, 2009 and 2008, except for 8 investee companies, including President Chain Store Corp., the Company's long-term investments in certain investee companies accounted for under the equity method were based on the investees' financial statements which were not audited by independent auditors. As of June 30, 2009 and 2008, long-term investments in these investee companies amounted to \$36,387,016 and \$18,030,449, respectively. Related investment income on these investee companies recognized for the six-month periods ended June 30, 2009 and 2008 was \$2,405,263 and \$381,352,

respectively.

(c) As a result of the adoption of R.O.C. SFAS No. 5, “Long-term Investments under Equity Method”, the Company recognized unrealized income and loss on financial instruments of \$850,781 and \$1,760,817 for the six-month period ended June 30, 2009 and 2008, respectively.

(d) For details of accumulated impairment, please refer to Note 4(13).

(9) Property, plant and equipment

(a) As of June 30, 2009 and 2008, the revaluation increments and accumulated depreciation of property, plant and equipment are listed as follows:

Assets	June 30, 2009		June 30, 2008	
	Revaluation increment	Accumulated depreciation	Revaluation increment	Accumulated depreciation
Land	\$ 2,664,519	\$ -	\$ 2,664,519	\$ -
Buildings	127,291	2,000,534	127,778	1,898,937
Machinery and equipment	37,232	7,259,514	37,716	6,789,654
Piping infrastructure and electricity generation equipment	6,635	437,788	6,675	402,107
Transportation equipment	858	86,048	858	88,929
Office equipment	288	611,182	289	653,447
Leased assets	-	189,555	-	173,647
Leasehold improvements	-	111,202	-	108,353
Other equipment	19,118	3,169,491	23,613	3,094,215
	<u>\$ 2,855,941</u>	<u>\$ 13,865,314</u>	<u>\$ 2,861,448</u>	<u>\$ 13,209,289</u>

(b) In the years 1975, 1979, 1981, 1983, 1990, 1995 and 2005, the Company revalued certain property, plant and equipment (including assets leased to others and idle assets) in accordance with the regulations for the Revaluation of Assets in the Republic of China. The amount of appraisal increment credited to asset revaluation was \$2,521,590. The balance of asset revaluations (shown as capital reserve from asset revaluations before the amended “Business Entity Accounting Law”) was \$1,511,316 as of June 30, 2009 and 2008. In addition, as a result of the adoption of R.O.C. SFAS No. 5, “Long-term Investments under

Equity Method”, the Company recognized the unrealized asset revaluation amounting to \$305,856 and \$278,834 as of June 30, 2009 and 2008, respectively.

- (c) The balance of the provision for asset appraisal increments tax was \$815,803 as of June 30, 2009 and 2008.
- (d) Interest expense before capitalization for the six-month periods ended June 30, 2009 and 2008 were \$243,070 and \$331,629, respectively. Interest capitalized totaled \$712 and \$1,278 with interest rates of 1.71% and 2.45% for the six-month periods ended June 30, 2009 and 2008, respectively.
- (e) As of June 30, 2009 and 2008, the Company owned certain agricultural land amounting to \$56,940 and \$54,706, respectively, for expansion of plant facilities. This agricultural land has yet to be rezoned for industrial use. Accordingly, the land title has not been officially transferred to the Company. However, the Company has secured the land deeds and other ownership documents to ensure ownership.

(f) Leased property

The terms of the major leased properties are summarized as follows:

- (i) Upon the maturity of the lease contracts, the titles of the leased properties accounted for under the capital leases are transferred to the Company at no additional cost.

The rental payments and the leased properties are listed as follows:

Category of property	Present value discounted on the implicit interest rate	Period
Buildings, piping infrastructure and electricity generation equipment and other equipment	<u>\$ 240,000</u>	8. 1997-7. 2012 180 equal monthly installments

(ii) As of June 30, 2009, total amount of future rental payments and their present value are as follows:

	<u>Rent Payable</u>	
	<u>Present value of future rental payments</u>	<u>Total future rental payments</u>
7.1.2009-6.30.2010	\$ 23,839	\$ 30,949
7.1.2010-6.30.2011	26,335	30,949
7.1.2011-7.31.2012	<u>31,652</u>	<u>33,527</u>
	81,826	<u>\$ 95,425</u>
Less: Liabilities under capital lease within one year	(23,839)	
Capital lease payables - non-current	<u>\$ 57,987</u>	

(10) Assets leased to others

Assets	June 30, 2009						
	Cost			Accumulated depreciation			Net book value
	Historical cost	Revaluation	Total	Historical cost	Revaluation	Total	
Land	\$ 2,578,240	\$ 370,789	\$ 2,949,029	\$ -	\$ -	\$ -	\$ 2,949,029
Buildings	1,870,046	14,075	1,884,121	(320,195)	(13,575)	(333,770)	1,550,351
Machinery and equipment	11,373	-	11,373	(10,528)	-	(10,528)	845
Piping infrastructure and electricity generation equipment	8,046	-	8,046	(7,706)	-	(7,706)	340
Office equipment	2,117	-	2,117	(1,978)	-	(1,978)	139
Other equipment	167,457	4,290	171,747	(149,908)	(4,290)	(154,198)	17,549
	<u>\$ 4,637,279</u>	<u>\$ 389,154</u>	<u>\$ 5,026,433</u>	<u>(\$ 490,315)</u>	<u>(\$ 17,865)</u>	<u>(\$ 508,180)</u>	<u>\$ 4,518,253</u>
Assets	June 30, 2008						
	Cost			Accumulated depreciation			Net book value
	Historical cost	Revaluation	Total	Historical cost	Revaluation	Total	
Land	\$ 2,587,746	\$ 370,789	\$ 2,958,535	\$ -	\$ -	\$ -	\$ 2,958,535
Buildings	1,933,021	14,075	1,947,096	(299,673)	(13,443)	(313,116)	1,633,980
Machinery and equipment	420	-	420	(388)	-	(388)	32
Piping infrastructure and electricity generation equipment	8,046	-	8,046	(7,638)	-	(7,638)	408
Office equipment	2,717	-	2,717	(2,464)	-	(2,464)	253
Other equipment	159,612	4,290	163,902	(147,615)	(4,290)	(151,905)	11,997
	<u>\$ 4,691,562</u>	<u>\$ 389,154</u>	<u>\$ 5,080,716</u>	<u>(\$ 457,778)</u>	<u>(\$ 17,733)</u>	<u>(\$ 475,511)</u>	<u>\$ 4,605,205</u>

(a) Rental revenues for the six-month period ended June 30, 2009 and 2008 were \$151,950 and \$148,653, respectively.

(b) The Company revalued certain assets leased to others in accordance with the Regulations for the Revaluation of Assets in the Republic of China.

Please refer to Note 4(9) Property, plant and equipment.

(11) Idle assets

June 30, 2009

Assets	Cost			Accumulated depreciation			Net book value
	Historical cost	Revaluation	Total	Historical cost	Revaluation	Total	
Land	\$ 116,359	\$ 566	\$ 116,925	\$ -	\$ -	\$ -	\$ 116,925
Buildings	110,419	4,860	115,279	(83,219)	(4,847)	(88,066)	27,213
Machinery and equipment Piping infrastructure and electricity generation equipment	366,145	-	366,145	(252,469)	-	(252,469)	113,676
Office equipment	10,137	41	10,178	(8,551)	(41)	(8,592)	1,586
Leasehold improvements	1,536	-	1,536	(1,423)	-	(1,423)	113
Other equipment	3,350	-	3,350	(2,799)	-	(2,799)	551
	129,183	1,373	130,556	(112,100)	(1,372)	(113,472)	17,084
	<u>\$ 737,129</u>	<u>\$ 6,840</u>	<u>\$ 743,969</u>	<u>(\$ 460,561)</u>	<u>(\$ 6,260)</u>	<u>(\$ 466,821)</u>	277,148
Less: Accumulated impairment							(32,843)
							<u>\$ 244,305</u>

June 30, 2008

Assets	Cost			Accumulated depreciation			Net book value
	Historical cost	Revaluation	Total	Historical cost	Revaluation	Total	
Land	\$ 115,632	\$ 566	\$ 116,198	\$ -	\$ -	\$ -	\$ 116,198
Buildings	47,763	4,373	52,136	(43,477)	(4,357)	(47,834)	4,302
Machinery and equipment Piping infrastructure and electricity generation equipment	335,549	-	335,549	(206,288)	-	(206,288)	129,261
Office equipment	5,344	-	5,344	(3,695)	-	(3,695)	1,649
Other equipment	1,649	-	1,649	(1,514)	-	(1,514)	135
	32,663	978	33,641	(25,357)	(978)	(26,335)	7,306
	<u>\$ 538,600</u>	<u>\$ 5,917</u>	<u>\$ 544,517</u>	<u>(\$ 280,331)</u>	<u>(\$ 5,335)</u>	<u>(\$ 285,666)</u>	258,851
Less: Accumulated impairment							(9,674)
							<u>\$ 249,177</u>

(a) The Company revalued certain idle assets in accordance with the Regulations for the Revaluation of Assets in the Republic of China. Please refer to Note 4(9) Property, plant and equipment.

(b) For details of accumulated impairment, please refer to Note 4(13) Impairment of assets.

(12) Deferred expenses

	For the six-month periods ended June 30,	
	2009	2008
Beginning balance	\$ 51,928	\$ 54,520
Additions	850	1,267
Amortization	(10,536)	(12,002)
Ending balance	<u>\$ 42,242</u>	<u>\$ 43,785</u>

The deferred expenses include lease of packing machines. The minimum advance rental payments are amortized over a period of 7 – 8 years, the estimated economic lives of the packing machines, and the contingent rental paid quarterly or based on the unit-of-production is treated as current expense.

(13) Impairment of assets

After reversal of impairment loss previously recognized, the total accumulated impairment as of June 30, 2009 and 2008 was \$114,358 and \$91,189, respectively.

Details are set forth below:

Item	June 30, 2009	June 30, 2008
Recorded as impairment loss:		
Financial assets carried at cost - non-current (Note)	\$ 29,874	\$ 29,874
Impairment loss on the difference between the acquisition cost and the Company's share of the subsidiary's net book value on the date of acquisition	51,641	51,641
Idle assets (Note)	32,843	9,674
	<u>\$ 114,358</u>	<u>\$ 91,189</u>

The accumulated impairment summarized by department are as follows:

Department	June 30, 2009	June 30, 2008
Company	\$ 92,758	\$ 82,952
Foods	20,790	7,427
Feeds	810	810
	<u>\$ 114,358</u>	<u>\$ 91,189</u>

(Note) Part of idle assets have been disposed or transferred to property, plant and equipment during the six-month period ended June 30, 2009 and 2008. As such, the impairment loss of \$16,623 and reversal of impairment loss of \$943 was recognized for the six-month period ended June 30, 2009 and 2008, respectively.

(14) Short-term loans

	<u>June 30, 2009</u>	<u>June 30, 2008</u>	<u>Collateral or security</u>
Unsecured bank loans	<u>\$ 657,070</u>	<u>\$ 1,216,226</u>	-
Range of interest rates	<u>0.60%~1.04%</u>	<u>2.49%~3.71%</u>	

(15) Notes and bills payable

	<u>June 30, 2009</u>	<u>June 30, 2008</u>	<u>Collateral or security</u>
Commercial papers payable	\$ -	\$ 300,000	-
Less: prepaid interest	-	(94)	
	<u>\$ -</u>	<u>\$ 299,906</u>	
Interest rates	<u>-</u>	<u>2.46%</u>	

The above commercial papers were issued and secured by China Bills Finance Corporation and other financial institutions.

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

	<u>June 30, 2009</u>	<u>June 30, 2008</u>
Current items:		
Financial asset held for trading		
Derivatives	<u>\$ 2,097</u>	<u>\$ -</u>

(a) The Company recognized net loss of \$21,207 and \$15,781 for the six-month period ended June 30, 2009 and 2008, respectively.

(b) The trading items and contract information of derivatives are as follows:

	<u>June 30, 2009</u>		<u>June 30, 2008</u>	
	<u>Contract Amount</u>	<u>Contract Period</u>	<u>Contract Amount</u>	<u>Contract Period</u>
Forward exchange contracts	USD 15,000,000	6.2009 9.2009	-	-

The forward exchange contracts are sell NTD buy USD to hedge the change of exchange rate due to import, but not adopting hedge accounting.

(17) Bonds payable

	<u>June 30, 2009</u>	<u>June 30, 2008</u>	<u>Collateral or security</u>
Secured domestic bonds payable in 2003	\$ -	\$ 1,300,000	-
Secured domestic bonds payable in 2003	-	300,000	-
Secured domestic bonds payable in 2003	-	580,000	-
Secured domestic bonds payable in 2004	<u>3,500,000</u>	<u>3,500,000</u>	-
	<u>3,500,000</u>	<u>5,680,000</u>	
Domestic unsecured convertible bonds payable in 2007	4,675,000	5,000,000	
Less: Discount on bonds payable	(155,677)	(292,491)	
	<u>4,519,323</u>	<u>4,707,509</u>	
	8,019,323	10,387,509	
Less: Current portion of bonds payable	(3,500,000)	(2,180,000)	
	<u>\$ 4,519,323</u>	<u>\$ 8,207,509</u>	

A. The Company issued secured domestic bonds in September 2003. The significant terms of the bonds are as follows:

(a) Total issue amount:

The Company issued secured domestic bonds totaling \$1,300,000, including \$300,000 of A, B and C bonds, \$200,000 of D and E bonds.

(b) Issue price: At par value of \$10,000 per bond.

(c) Coupon rate:

The secured domestic bonds consist of five types of bonds: A, B, C, D and E. The coupon rate is determined as follows:

(i) If the floating rate is equal to or less than 0.75% per annum, the coupon rate is equal to the floating rate.

(ii) If the floating rate is greater than 0.75% per annum, but is equal to or less than 2.50% per annum, the coupon rate is 2.69% per annum.

(iii) If the floating rate is greater than 2.50% per annum, the coupon rate is 4.00% minus the floating rate.

(d) Term of interest repayment:

The bond interest is calculated on simple rate every six months and payable in annual installments starting September 2004 based on the coupon rate.

(e) Repayment term:

The bonds are repayable in September 2008 upon the maturity of the bonds.

(f) Period:

5 years. The maturity dates of the bonds are from September 22 26, 2003 to September

22 26, 2008.

(g) Guarantee Bank:

The bonds are guaranteed by Chang Hwa Commercial Bank, Bank of Taiwan and Taiwan Land Bank.

B. The Company issued secured domestic bonds in September 2003. The significant terms of the bonds are as follows:

(a) Total issue amount:

The Company issued secured domestic bonds totaling \$300,000.

(b) Issue price: At par value of \$10,000 per bond

(c) Coupon rate:

The coupon rate in the first year is 3.00% per annum. The coupon rate from the second year to the fifth year is determined as follows:

(i) If the floating rate is less than 1.25% per annum, the coupon rate is the floating rate plus 0.70% per annum.

(ii) If the floating rate is greater than or equal to 1.25% per annum, the coupon rate is 4.20% minus the floating rate.

(d) Term of interest repayment:

The bond interest is calculated on simple rate every three months and payable in installments every year starting September 2004 based on the coupon rate.

(e) Repayment term:

The bonds are repayable in September 2008 upon the maturity of the bonds.

(f) Period: 5 years, from September 29, 2003 to September 29, 2008

(g) Guarantee Bank:

The bonds are guaranteed by Hwa Nan Commercial Bank.

C. The Company issued secured domestic bonds in December 2003. The significant terms of the bonds are as follows:

(a) Total issue amount:

The Company issued secured domestic bonds totaling \$700,000, including \$300,000 of A, \$200,000 of B and C bonds.

(b) Issue price: At par value of \$10,000 per bond.

(c) Coupon rate:

The secured domestic bonds consist of three types of bonds: A, B and C.

The coupon rate is determined as follows:

<u>Bonds</u>	<u>Coupon rate</u>
A	If 6M LIBOR < 1.20%, the coupon rate is 6M LIBOR. If 1.20% < = 6M LIBOR < = 2.00%, the coupon rate is 3.50%. If 6M LIBOR > 2.00%, the coupon rate is 5.00% minus 6M LIBOR. The floor of coupon rate is zero.
B	If 6M LIBOR < 1.20%, the coupon rate is 6M LIBOR plus 0.0001%. If 1.20% < = 6M LIBOR < = 2.00%, the coupon rate is 3.50%. If 6M LIBOR > 2.00%, the coupon rate is 5.00% minus 6M LIBOR. The floor of coupon rate is zero.
C	If 6M LIBOR < 1.05%, the coupon rate is 6M LIBOR. If 1.05% < = 6M LIBOR < = 2.00%, the coupon rate is 3.25%. If 6M LIBOR > 2.00%, the coupon rate is 4.00% minus 6M LIBOR. The floor of coupon rate is zero.

(d) Term of interest repayment:

The bond interest is payable in installment every six months starting June 2004 based on the coupon rate.

(e) Repayment term:

The A and B bonds are repayable in December 2008 upon the maturity of the bonds. The C bonds are repayable starting from December 2006 to December 2008 in three annual installments at the rate of 30%, 30% and 40%, respectively.

(f) Period: 5 years, from December 24, 2003 to December 24, 2008.

(g) Guarantee Bank:

A and B bonds are guaranteed by Taipei Fubon Bank, and C bonds is guaranteed by Mega International Commercial Bank.

D. The Company issued secured domestic bonds in September 2004. The significant terms of the bonds are as follows:

(a) Total issue amount:

The Company issued secured domestic bonds totaling \$3,500,000, including \$500,000 of A, B, C, D, E, F and G bonds.

(b) Issue price: At par value of \$10,000 per bond.

(c) Coupon rate:

The secured domestic bonds consist of seven types of bonds: A, B, C, D, E, F and G. The coupon rate is determined as follows:

<u>Bonds</u>	<u>Coupon rate</u>
A, B and C	The coupon rate is 2.14% per annum.

<u>Bonds</u>	<u>Coupon rate</u>
D and E	The coupon rate is $3 \times (5 \text{ Year TWD IRS} - 2 \text{ Year TWD IRS}) + 0.92\%$ per annum. The floor of coupon rate is zero.
F and G	If $(5 \text{ Year TWD IRS} - 2 \text{ Year TWD IRS}) \leq 1.15\%$, then the coupon rate is $3 \times (5 \text{ Year TWD IRS} - 2 \text{ Year TWD IRS}) + 1.1\%$ and the floor of coupon rate is not less than zero. If $(5 \text{ Year TWD IRS} - 2 \text{ Year TWD IRS}) > 1.15\%$, then the coupon rate is 2.1%.

(d) Term of interest repayment:

The interest of A, B and C bonds is calculated and repayable in installments every six months starting March 2005 based on the coupon rate. The interest of D, E, F and G bonds is calculated every three months and repayable in the same way as A, B and C bonds.

(e) Repayment term:

The bonds are repayable in September 2009 upon the maturity of the bonds.

(f) Period: 5 years, from September 13, 2004 to September 13, 2009.

(g) Guarantee Bank:

The bonds are guaranteed by Chinatrust Financial Holding Co., Ltd. and 12 other financial institutions.

E. The Company issued unsecured convertible bonds at premium price in October 2007 and listed in the OTC on October 29, 2007. The significant terms of the bonds are as follows:

(a) Total issue amount: \$5,000,000

(b) Issue price: At 103% of par value of \$100 per bond.

(c) Coupon rate: 0%.

(d) Repayment term:

In addition to the bondholders converting the bonds to common stocks under the terms of the bonds, the bonds are repayable upon the maturity of the bonds.

(e) Period: 3 years, from October 25, 2007 to October 25, 2010.

(f) Conversion Period:

Except for the closed period, the bonds may be converted into the Company's common stocks on or after November 26, 2007 and on or prior to October 15, 2010. As of June 30, 2009, no bonds have been converted to common stocks.

(g) Conversion price and adjustment:

The conversion price is \$56 (in NT dollars) per share. Except for the common stocks converted from securities with conversion rights or options issued by the Company, the Company shall adjust the conversion price under the terms of the bonds in the cases of

new shares issued, stock dividends, free distribution, cash dividends or equity dilution to the original shareholders. As of June 30, 2009, the conversion price was \$50.7 (in NT dollars). Under the terms of the bonds, the Company shall change the conversion price into \$48.6 (in NT dollars) from the distribution date of stock dividends.

- (h) Under the terms of the convertible bonds, all bonds (redeemed, matured and converted) are retired and not to be re-issued. As of June 30, 2009 and 2008, the convertible bonds in the amount of \$325,000 and \$ - , respectively, were repurchased by the Company from the Taiwan Over - The - Counter Securities Exchange.
- (i) Under the terms of the bonds, the rights and obligations of the new common stocks converted from the bonds are the same with those issued originally.

F. For issued unsecured convertible bonds, the Company separated the conversion rights from the liabilities, which totaled \$523,481 and shown as "capital reserve-stock warrants" in accordance with the R.O.C SFAS No. 36 "Disclosure and Presentation Financial Instruments". As of June 30, 2009 and 2008, the capital reserve-stock warrants for the bonds redeemed, matured and converted were \$489,454 and \$523,481, respectively.

(18)Long-term loans

	June 30, 2009		June 30, 2008		Collateral or security
Unsecured bank loans	\$	12,850,000	\$	8,915,000	-
Revolving credit facility		6,500,000		5,300,000	-
		19,350,000		14,215,000	
Less: Prepaid interest	(	4,248)	(	10,820)	
	\$	19,345,752	\$	14,204,180	
Range of maturity dates	<u>2010.8.30</u>	<u>2013.10.17</u>	<u>2009.7.26</u>	<u>2011.2.15</u>	
Range of interest rates	<u>0.61%</u>	<u>1.07%</u>	<u>2.33%</u>	<u>2.83%</u>	

(19)Retirement plan

- (a) The Company has set up a defined benefit pension plan in accordance with the Labor Standards Law, which applies to all regular employees before the enforcement of the Labor Pension Act (the "Act") on July 1, 2005 and the employees who choose to be covered under the pension scheme of the Labor Standards Law after the enforcement of the Act. Under the defined benefit plan, two units are granted for each year of service for the first 15 years and one unit is granted for each additional year thereafter, subject to a maximum of 45 units. Pensions paid upon retirement are based on the number of units granted and the average monthly salaries and wages of the last six months prior to retirement. The Company contributes monthly an amount equal to 13.33% (14.27% prior to January 2009) of the

employees' monthly salaries and wages to the retirement fund deposited with Bank of Taiwan under the name of the independent retirement fund committee. For the six-month periods ended June 30, 2009 and 2008, net pension costs recognized under the defined benefit plan were \$204,964 and \$230,613, respectively. The balance of the retirement fund deposited with Bank of Taiwan was \$3,327,491 and \$2,967,252 as of June 30, 2009 and 2008, respectively.

- (b) As a result of the enforcement of the Act, the Company set up a defined contribution pension plan which took effect from July 1, 2005. The local employees are eligible for the defined contribution plan. For employees who choose to be covered under the pension scheme of the Act, the Company contributes monthly an amount of not less than 6% of the employees' monthly salaries and wages to the employees' individual pension accounts at the Bureau of Labor Insurance. Pensions are paid in monthly installments or in lump sum based on the accumulated balances of the employees' individual pension accounts. The net pension costs recognized under the defined contribution plan for the six-month periods ended June 30, 2009 and 2008 were \$30,471 and \$26,915, respectively.

(20)Common stock and stock dividends distributable

- (a) The stockholders at their annual stockholders' meeting on June 27, 2008 adopted a resolution to increase capital through unappropriated retained earnings of \$1,777,687. Pursuant to the approval by the Financial Supervisory Commission, Securities and Futures Bureau, the capital increase was effective on August 22, 2008. After the capital increase, the authorized capital was \$48,000,000, and the paid-in capital was \$37,331,420, consisting of 3,733,142,000 shares with a par value of \$10 (in NT dollars) per share.
- (b) The stockholders at their annual stockholders' meeting on June 29, 2009 adopted a resolution to increase capital through unappropriated retained earnings of \$1,642,582. Pursuant to the approval by the Financial Supervisory Commission, Securities and Futures Bureau, the capital increase was effective on August 24, 2009. After the capital increase, the authorized capital was \$48,000,000, and the paid-in capital was \$38,974,002, consisting of 3,897,400,000 shares with a par value of \$10 (in NT dollars) per share.

(21)Capital reserve

- (a) The R.O.C. Company Law requires that capital reserve shall be exclusively used to cover accumulated deficit or to increase capital and shall not be used for any other purpose. However, capital reserve arising from paid-in capital in excess of par value on issuance of common stock and donations can be capitalized once a year, provided that the Company has no accumulated deficit and the amount to be capitalized does not exceed 10% of the paid-in capital.

(b) For details of Capital reserve-stock warrants, please refer for Note 4(17) Bonds payable.

(22) Retained earnings

- (a) According to the R.O.C. Company Law, the annual net income shall be used initially to cover any accumulated deficit; thereafter 10% of the annual net income shall be set aside as legal reserve until the legal reserve has reached 100% of contributed capital. The legal reserve shall be exclusively used to cover accumulated deficit or, if the balance of reserve exceeds 50% of contributed capital, to increase capital not exceeding 50% of reserve balance and shall not be used for any other purpose.
- (b) According to the Company's Articles of Incorporation, 10% of the annual net income, after offsetting any loss of prior years and paying all taxes and dues, shall be set aside as legal reserve. The remaining net income and the unappropriated retained earnings from prior years can be distributed in accordance with a resolution passed during a meeting of the Board of Directors and approved at the stockholders' meeting. Of the amount to be distributed by the Company, stockholders' bonuses shall comprise 50% to 100% of the unappropriated retained earnings, the percentage of cash dividends shall not be less than 30% of dividends distributed. Directors' and supervisors' remuneration shall comprise 2% and at least 0.2% for employees' bonuses.
- (c) The appropriation of 2008 and 2007 earnings had been resolved at the stockholders' meeting on June 29, 2009 and June 27, 2008. Details are summarized below:

	2008		2007	
	Amount	Dividends per share (in dollars)	Amount	Dividends per share (in dollars)
Legal reserve	\$ 360,083	\$ -	\$ 1,101,699	\$ -
Stock dividends	1,642,582	0.44	1,777,687	0.50
Cash dividends	1,642,582	0.44	7,110,746	2.00
Directors' and supervisors' remuneration	64,815	-	198,306	-
Employees' cash bonus	267,077	-	851,964	-
Total	<u>\$ 3,977,139</u>	<u>\$ 0.88</u>	<u>\$11,040,402</u>	<u>\$ 2.50</u>

There was no difference in the amounts of the 2008 earnings appropriation approved by the stockholders with that proposed by the Board of Directors on April 24, 2009.

- (d) The estimated amounts of employees' bonus and directors' and supervisors' remuneration for the six-month period ended June 30, 2009 and 2008 are \$515,628 and \$332,117, respectively. The basis of estimates is based on a certain percentage of 2009 and 2008 net income after

taking into account the legal reserve and other factors, as prescribed under the Company's Articles of Incorporation. Information on the appropriation of the Company's employees' bonus and directors' and supervisors' remuneration as resolved by the Board of Directors and approved by the stockholders will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchange. The actual distribution of the 2008 retained earnings is described in Note 4(22)(d). The difference amounted to \$1,945 between the actual distribution and employees' bonus of \$267,077 recognized in the 2008 financial statements, and directors' and supervisors' remuneration of \$62,870 approved at the stockholders' meeting, due to the difference in estimate calculation. Such difference was recognized in profit or loss for the six-month period ended June 30, 2009.

(e) As of June 30, 2009 and 2008, the balance of unappropriated earnings were as follows:

	<u>June 30, 2009</u>	<u>June 30, 2008</u>
(A) Unappropriated earnings before 1998	\$ 36,165	\$ 36,165
(B) Unappropriated earnings in and after 1998	<u>42,080</u>	<u>86,495</u>
	<u>\$ 78,245</u>	<u>\$ 122,660</u>

Net income in the amount of \$5,102,238 and \$2,982,734 for the six-month period ended June 30, 2009 and 2008, respectively, cannot be distributed since these amounts have not yet been approved by the shareholders.

(f) As of June 30, 2009 and 2008, the imputation tax credit account balance amounted to \$176,424 and \$249,526, respectively. The Company distributed unappropriated earnings in 2008 and 2007 as dividends in accordance with the resolution adopted at the stockholders' meeting on June 29, 2009 and June 27, 2008, respectively, and the date of dividends distribution was on August 24, 2009 and August 22, 2008, respectively. The 2009 and 2008 creditable ratio were 25.24% and 8.96%, respectively.

(23) Personnel expenses, depreciation and amortization

For the six-month periods ended June 30, 2009 and 2008, the personnel expenses, depreciation and amortization were as follows:

For the six-month period ended June 30, 2009

	<u>Operating costs</u>	<u>Operating expenses</u>	<u>Total</u>
Personnel expenses			
Salaries and wages	\$ 927,876	\$ 1,439,940	\$ 2,367,816
Insurance	61,375	59,522	120,897
Pension	118,289	103,168	221,457
Others	48,063	32,579	80,642
	<u>\$ 1,155,603</u>	<u>\$ 1,635,209</u>	<u>\$ 2,790,812</u>
Depreciation	<u>\$ 413,941</u>	<u>\$ 56,383</u>	<u>\$ 470,324</u>
Amortization	<u>\$ 2,361</u>	<u>\$ 2,413</u>	<u>\$ 4,774</u>

For the six-month period ended June 30, 2008

	<u>Operating costs</u>	<u>Operating expenses</u>	<u>Total</u>
Personnel expenses			
Salaries and wages	\$ 1,043,391	\$ 1,107,249	\$ 2,150,640
Insurance	67,510	51,533	119,043
Pension	132,878	107,092	239,970
Others	47,964	30,852	78,816
	<u>\$ 1,291,743</u>	<u>\$ 1,296,726</u>	<u>\$ 2,588,469</u>
Depreciation	<u>\$ 434,362</u>	<u>\$ 56,293</u>	<u>\$ 490,655</u>
Amortization	<u>\$ 2,665</u>	<u>\$ 3,558</u>	<u>\$ 6,223</u>

(24) Deferred income tax and income tax (benefit) expense

(a) Adjustments for corporate income tax (benefit) expense and income tax payable were as follows:

	<u>For the six-month period ended June 30,</u>	
	<u>2009</u>	<u>2008</u>
Income tax at the statutory tax rate	\$ 1,267,131	\$ 781,095
Tax effect of Five-year tax-free project	(15,672)	(16,049)
Tax effect of permanent differences	(1,219,203)	(508,048)
Tax effect of investment tax credits	(48,655)	(277,785)
Under (over) provision of prior year's income tax	670	(121)
Tax effect of alternative minimum tax	19,266	162,587
Tax effect of tax rate difference of temporary difference between the reporting date and year of realization	1,025	-
Tax effect of change in tax rate	(45,954)	-
Income tax on separately taxed income	13	5
Tax effect of valuation allowance	<u>7,704</u>	<u>-</u>
Income tax (benefit) expense	(33,675)	141,684
Net changes of deferred income tax assets (liabilities)	53,625	20,787
(Under) over provision of prior year's income tax	(670)	121
Income tax on separately taxed income	(13)	(5)
Prepaid income taxes	(<u>611</u>)	(<u>2,925</u>)
Income tax payable	<u>\$ 18,656</u>	<u>\$ 159,662</u>

(b) The details of deferred income tax assets or liabilities resulting from temporary differences and investments tax credits were as follows:

	June 30, 2009		June 30, 2008	
	Amount	Tax effect	Amount	Tax effect
Current items:				
Temporary differences				
Bad debts expense	\$ 101,975	\$ 20,395	\$ 99,763	\$ 24,941
Unrealized inventory value decline and obsolescence loss	17,812	3,562	759	190
Employee benefits	7,580	1,516	4,025	1,006
Unrealized loss	2,097	420	-	-
Investment tax credits		180,000		270,000
Less: Valuation allowance		(62,065)		-
		<u>\$ 143,828</u>		<u>\$ 296,137</u>
Non-current items:				
Temporary differences				
Investment loss	\$ 351,845	\$ 70,369	\$ 351,845	\$ 87,961
Depreciation	(1,915,714)	(383,143)	(1,970,646)	(492,662)
Impairment loss	31,393	6,279	9,674	2,418
Pension cost	466,668	93,333	456,627	114,157
Employee benefits	17,274	3,455	12,410	3,103
Investment tax credits		499,793		248,281
		<u>\$ 290,086</u>		<u>(\$ 36,742)</u>

(c) As of June 30, 2009, the Company's investment tax credits consisted of the following:

Regulations	Tax credit items	Total credits	Unused amount	Year of expiry
Statute for Upgrading Industries	Research and development expenditures	\$ 279,093	\$ 279,093	2013
"	Acquisition of automation equipment	144,018	119,691	2013
"	Personnel training	22,056	22,056	2013
"	Shareholders' investment credit	264,015	258,953	2013
		<u>\$ 709,182</u>	<u>\$ 679,793</u>	

(d) As of August 28, 2009, the Company's income tax returns through 2006 have been assessed by the Tax Authority and there were no disputes existing between the Company and the Tax

Authority.

(25) Earnings per share ("eps")

For the six-month period ended June 30, 2009					
	Amount		Weighted average number of shares outstanding during the period (shares in thousands)	EPS (in NT dollars)	
	Before tax	After tax		Before tax	After tax
	Basic earnings per share				
Net income	\$5,068,563	\$5,102,238	3,897,400	<u>\$1.30</u>	<u>\$1.31</u>
Dilutive effect of common stock equivalents:					
Convertible bonds	59,109	44,332	96,193		
Employees' bonuses	-	-	14,790		
Diluted earnings per share					
Net income	<u>\$5,127,672</u>	<u>\$5,146,570</u>	<u>4,008,383</u>	<u>\$1.28</u>	<u>\$1.28</u>

For the six-month period ended June 30, 2008					
	Amount		Weighted average number of shares outstanding during the period (shares in thousands)	EPS (in NT dollars)	
	Before tax	After tax		Before tax	After tax
	Basic earnings per share				
Net income	\$3,124,418	\$2,982,734	3,897,400	<u>\$0.80</u>	<u>\$0.77</u>
Dilutive effect of common stock equivalents:					
Convertible bonds	63,122	47,342	97,875		
Employees' bonuses	-	-	9,948		
Diluted earnings per share					
Net income	<u>\$3,187,540</u>	<u>\$3,030,076</u>	<u>4,005,223</u>	<u>\$0.80</u>	<u>\$0.76</u>

(a) The above weighted-average outstanding common shares have been adjusted retroactively in proportion to retained earnings as of December 31, 2008.

(b) Effective January 1, 2008, as employees' bonus could be distributed in the form of stock, the diluted EPS computation shall include those estimated shares that would increase

from employees' stock bonus issuance in the weighted-average number of common shares outstanding during the reporting year, taking into account the dilutive effects of stock bonus on potential common shares; whereas, basic EPS shall be calculated based on the weighted-average number of common shares outstanding during the reporting year that include the shares of employees' stock bonus for the appropriation of prior year earnings, which have already been resolved at the stockholders' meeting held in the reporting year. Since capitalization of employees' bonus no longer belongs to distribution of stock dividends, the calculation of basic EPS and diluted EPS for all periods presented shall not be adjusted retroactively. However, the accounting treatment for the appropriation of employees' bonus for 2007 earnings resolved at the stockholders' meeting held in 2008 is still in accordance with regulations on capitalization of employees' bonus under paragraphs 19 and 39 of "Earnings per Share".

5. RELATED PARTY TRANSACTIONS

(a) Related parties and their relationship with the Company

Name of related parties	Relationship with the Company
Cayman President Holding Ltd.	Subsidiary accounted for under the equity method
Uni-President Vendor Corp.	"
President Baseball Team Corp.	"
Uni-President Dream Parks Corp.	"
President International Development Corp.	"
President Nisshin Corp.	"
President Packaging Corp.	"
President Kikkoman Inc.	"
Ton Yi Industrial Corp.	"
President Chain Store Corp.	"
Tait Marketing & Distribution Co., Ltd.	"
TTET Union Corp.	"
Presicarre Corp.	"
Uni-President Cold Chain Corp.	"
Retail Support International Corp.	"
Uni-President Southeast Asia Holdings Ltd.	A subsidiary of Cayman President Holding Ltd. (accounted for under the equity method)
Sanshui Jianlibao Commerce Co., Ltd.	A subsidiary of Kai Nan Investment Co., Ltd. (accounted for under the equity method)
Tung Ang Enterprises Corp.	A subsidiary of Kai Yu Investment Co., Ltd. (accounted for under the equity method)
Tung Hsiang Enterprises Corp.	A subsidiary of Nanlien International Corp. (accounted for under the equity method)
Kuan Chang Enterprises Corp.	"
Tung Shun Enterprises Corp.	"
Tung-Yu Enterprises Corp.	"
Uni-President (Vietnam) Co., Ltd.	A subsidiary of Southeast Asia Holdings Limited (accounted for under the equity method)

Other related parties over which the Company exercises significant influence but with which the Company had no material transactions, please refer to Note 11.2 for related information.

(b) Transactions with related parties

1. Sales

	For the six-month period ended June 30,			
	2009		2008	
	Amount	Percentage of net sales	Amount	Percentage of net sales
Uni-President Cold Chain Corp.	\$ 3,287,422	15	\$ 3,317,625	13
Tung Ang Enterprises Corp.	2,882,263	14	2,915,920	12
President Chain Store Corp.	965,969	5	781,710	3
Tun Hsiang Enterprises Corp.	855,111	4	870,100	4
Retail Support International Corp.	820,061	4	849,698	3
TTET Union Corp.	499,210	2	1,462,889	6
Others	4,668,783	22	4,824,919	20
	<u>\$13,978,819</u>	<u>66</u>	<u>\$15,022,861</u>	<u>61</u>

The collection period for third parties was two weeks after sales of foods, 60 120 days after sales of foodstuff and animal feed products and 10 15 days after sales of soybean products. The collection period for related parties was approximately one month after sales, except as follows: two months for sales to companies of outlet channel and one month for sales to companies that operate both in outlet channel and traditional channel; two weeks for sales to companies of traditional channel; Retail Support International Corp. closes its accounts 30 days after the end of each month; Uni-President Vendor Corp. closes its accounts 30~60 days after the end of each month; Tung Ang Enterprises Corp. closes its accounts 10 days and remit in 28 days after sales; Uni-President Cold Chain Corp. closes its accounts 30 days after the end of each month. Except for the collection period mentioned above, other terms of sales were the same for related and third parties.

2. Purchases

	For the six-month period ended June 30,			
	2009		2008	
	Amount	Percentage of net purchases	Amount	Percentage of net purchases
TTET Union Corp.	\$ 529,490	4	\$ 735,683	4
President Kikkoman Inc.	450,124	3	508,646	3
President Nisshin Corp.	196,385	1	265,797	1
President Packaging Corp.	94,032	1	117,059	1
Uni-President (Vietnam) Co., Ltd.	78,754	1	142,077	1
Others	119,258	1	109,344	-
	<u>\$ 1,468,043</u>	<u>11</u>	<u>\$ 1,878,606</u>	<u>10</u>

The terms of purchases and payments (due within one month) to related parties were the same with third party suppliers except for the following companies:

- (i) The payment term for purchases from TTET Union Corp. and Ton Yi Industrial Corp. was 30 days after the end of each month.
- (ii) The payment term for purchases from President Nisshin Corp. was 15 days.
- (iii) The payment term for purchases from Uni-President (Vietnam) Co., Ltd. was paid immediately upon receipt.

3. Bonds payable and interest income: the Company acquired the unsecured convertible bonds totaling \$100,000 issued by Tait Marketing & Distribution Co., Ltd. in December 2009. Interest income for the six-month period ended June 30, 2009 was \$6,000. Please refer to Note 4(7) Investment in bonds without active markets - non-current.

4. Disposal of long-term investments

	For the six-month period ended June 30, 2008		
	Selling price	Book value	Gain
President Chain Store Corp.	<u>\$ 69,391</u>	<u>\$ 12,160</u>	<u>\$ 57,231</u>

There was no such transaction during the six-month period ended June 30, 2009.

In June 2008, the Company sold 11,600,000 shares of common stock of Uni-President Oven Bakery Corp. to President Chain Store Corp. at negotiated prices based on financial analysis by experts.

5. Processing expenses

	For the six-month period ended June 30,	
	2009	2008
TTET Union Corp.	\$ 106,215	\$ 126,913

6. Other expenses

	For the six-month period ended June 30,	
	2009	2008
Advertising expenses:		
Uni-President Dream Parks Corp.	\$ 198,470	\$ 101,128
Tun Hsiang Enterprises Corp.	45,703	23,943
President Chain Store Corp.	31,481	16,319
President Baseball Team Corp.	29,110	34,660
Others	146,441	35,578
	<u>451,205</u>	<u>211,628</u>
Other expenses:		
Uni-President Cold Chain Corp.	157,257	131,660
Kuan Chang Enterprises Corp.	26,107	32,955
Tung Shun Enterprises Corp.	23,169	35,145
Tung Hsiang Enterprises Corp.	9,531	47,964
Others	294,179	297,873
	<u>510,243</u>	<u>545,597</u>
	<u>\$ 961,448</u>	<u>\$ 757,225</u>

7. Rental income

	Collection frequency	For the six-month period ended June 30,	
		2009	2008
Uni-President Cold Chain Corp.	Monthly	\$ 21,297	\$ 20,854
Retail Support International Corp.	"	20,025	24,646
President Kikkoman Inc.	"	13,323	13,194
Others	"	27,244	26,285
		<u>\$ 81,889</u>	<u>\$ 84,979</u>

Rentals are charged based on the existing lease agreements at negotiated prices.

8. Other income

	For the six-month period ended June 30,	
	2009	2008
Management and technical consultancy fees:		
Uni-President Southeast Asia Holdings Ltd.	\$ 30,567	\$ 30,781
Tung Ang Enterprises Corp.	22,819	10,441
Others	152,775	165,765
	<u>206,161</u>	<u>206,987</u>
Other income:		
Tung-Yu Enterprises Corp.	16,762	19,543
Tung Hsiang Enterprises Corp.	16,037	17,556
Cayman President Holding Ltd.	14,518	10,714
Others	67,052	61,401
	<u>114,369</u>	<u>109,214</u>
	<u>\$ 320,530</u>	<u>\$ 316,201</u>

9. Accounts receivable

	June 30, 2009		June 30, 2008	
	Amount	Percentage	Amount	Percentage
Uni-President Cold Chain Corp.	\$ 1,005,242	20	\$ 948,008	19
Tun Ang Enterprises Corp.	620,216	12	566,786	12
Others	2,069,637	41	2,076,218	42
	<u>\$ 3,695,095</u>	<u>73</u>	<u>\$ 3,591,012</u>	<u>73</u>

10. Other receivables

	June 30, 2009		June 30, 2008	
	Amount	Percentage	Amount	Percentage
Tung Ang Enterprises Corp.	\$ 16,083	5	\$ 78,877	21
Uni-President Southeast Asia Holdings Ltd.	15,549	5	15,190	4
Others	112,938	33	90,612	24
	<u>\$ 144,570</u>	<u>43</u>	<u>\$ 184,679</u>	<u>49</u>

11. Accounts payable

	<u>June 30, 2009</u>		<u>June 30, 2008</u>	
	<u>Amount</u>	<u>Percentage</u>	<u>Amount</u>	<u>Percentage</u>
TTET Union Corp.	\$ 91,578	5	\$ 67,683	3
President Kikkoman Inc.	72,150	4	80,614	4
President Nisshin Corp.	40,644	2	39,428	2
President Packaging Corp.	21,056	1	29,423	2
Others	22,572	1	18,029	1
	<u>\$ 248,000</u>	<u>13</u>	<u>\$ 235,177</u>	<u>12</u>

12. Accrued expenses

	<u>June 30, 2009</u>		<u>June 30, 2008</u>	
	<u>Amount</u>	<u>Percentage</u>	<u>Amount</u>	<u>Percentage</u>
Uni-President Cold Chain Corp.	\$ 105,859	4	\$ 113,356	5
Presicarre Corp.	73,668	3	43,729	2
Others	308,246	11	203,439	9
	<u>\$ 487,773</u>	<u>18</u>	<u>\$ 360,524</u>	<u>16</u>

(C) Contingent liabilities and commitments

(1) The details of endorsements and guarantees provided to related parties were as follows:

	<u>June 30, 2009</u>	<u>June 30, 2008</u>
Cayman President Holding Ltd.	\$ 13,271,825	\$ 15,199,559
Sanshui Jianlibao Commerce Co., Ltd.	3,882,400	-
President International Development Corp.	3,200,000	3,550,000
Others	8,389,839	8,153,889
	<u>\$ 28,744,064</u>	<u>\$ 26,903,448</u>

As of June 30, 2009 and 2008, the actual amount of endorsements and guarantees provided to related parties was \$25,537,840 and \$18,203,962, respectively.

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

- (i) The Company guarantees that President Chain Store Corp. will fulfill all payments or other obligations due under the Contract to Southland Corporation.
- (ii) Without the written approval of Southland Corporation in advance, the Company may not sell, transfer, donate, or pledge the ownership or the assets of President Chain Store Corp.
- (iii) The Company should maintain no less than 40% ownership of President Chain Store Corp.

(3) In November 2007, Uni-President Southeast Asia Holdings Ltd. borrowed from Chinatrust Bank and other banks under a 3-year syndicated credit facility agreement from December 19, 2007 to December 19, 2010. Under the terms of the loan agreement, the Company agrees that:

- (i) The current ratio computed from the year-end audited non-consolidated financial statements shall not be below 75%.
- (ii) The debt-to-equity ratio computed from the year-end audited non-consolidated financial statements shall not be above 160%.
- (iii) The interest coverage ratio computed from the year-end audited non-consolidated financial statements shall not be below 150%.
- (iv) The year-end audited consolidated tangible stockholders' equity shall not be less than \$30,000,000.

(4) In March 2009, Sanshui Jianlibao Commerce Co., Ltd. borrowed from Standard Chartered Bank and other banks under a 2-year syndicated credit facility agreement from March 26, 2009 to March 26, 2011. Under the terms of the loan agreement, the Company agrees that:

- (i) The current ratio computed from the year-end audited non-consolidated financial statements shall not be below 75%.
- (ii) The debt-to-equity ratio computed from the year-end audited non-consolidated financial statements shall not be above 160%.
- (iii) The interest coverage ratio computed from the year-end audited non-consolidated financial statements shall not be below 150%.
- (iv) The year-end audited consolidated tangible stockholders' equity shall not be less than \$30,000,000.

6. PLEDGED ASSETS

As of June 30, 2009 and 2008, the details of pledged assets were as follows:

	<u>Purpose</u>	<u>June 30, 2009</u>	<u>June 30, 2008</u>
Land (Note)	Revolving credit facility	\$ 116,928	\$ 116,928
Buildings-net (Note)	Revolving credit facility	<u>4,281</u>	<u>5,515</u>
		<u>\$ 121,209</u>	<u>\$ 122,443</u>

(Note) Includes property, plant, and equipment, assets leased to others, idle assets and other assets.

7.COMMITMENTS AND CONTINGENT LIABILITIES

As of June 30, 2009 and 2008, the contingent liabilities and commitments of the Company in addition to Note 5(3) were as follows:

- (1) The remaining balance of contracts signed but unpaid due for construction in progress and prepayments for equipment were as follows:

	<u>June 30, 2009</u>	<u>June 30, 2008</u>
Prepayments for equipment	<u>\$ 144,680</u>	<u>\$ 10,726</u>

- (2) As of June 30, 2009 and 2008, the unused letters of credit amounted to \$664,987 and \$887,775, respectively.
- (3) In August 2004, the Company borrowed from Chinatrust Bank, BNP PARIBAS, Bank of Taiwan, and Standard Chartered Bank under a 5-year syndicated credit facility agreement consisting of domestic bonds guarantee and unsecured bank loans from August 2, 2004 to August 2, 2009. Under the terms of the loan agreement, the Company agrees that:
- (a)The current ratio computed from the year-end audited non-consolidated financial statements shall not be below 75%.
- (b)The debt-to-equity ratio computed from the year-end audited non-consolidated financial statements shall not be above 150%.
- (c)The interest coverage ratio computed from the year-end audited non-consolidated financial statements shall not be below 150%.
- (d)The year-end audited consolidated tangible stockholders' equity shall not be less than \$30,000,000.
- (4) In September 2005, the Company borrowed from Chinatrust Bank and 7 other banks under a 5-year syndicated credit facility agreement, consisting of domestic bonds guarantee, note issuance facilities and unsecured bank loans from September 14, 2005 to September 14, 2010. Under the terms of the loan agreement, the Company agrees that:
- (a)The current ratio computed from the year-end audited non-consolidated financial statements shall not be below 75%.
- (b)The debt-to-equity ratio computed from the year-end audited non-consolidated financial statements shall not be above 150%.
- (c)The interest coverage ratio computed from the year-end audited non-consolidated financial statements shall not be below 150%.
- (d)The year-end audited consolidated tangible stockholders' equity shall not be less than \$30,000,000.
- (5) In October 2008, the Company borrowed from Taiwan Bank and 7 other banks under a 5-year syndicated credit facility agreement from October 17, 2008 to October 17, 2013. Under the terms

of the loan agreement, the Company agrees that:

- (a) The current ratio computed from the year-end audited non-consolidated financial statements shall not be below 75%.
- (b) The debt-to-equity ratio computed from the year-end audited non-consolidated financial statements shall not be above 150%.
- (c) The interest coverage ratio computed from the year-end audited non-consolidated financial statements shall not be below 150%.
- (d) The year-end audited consolidated tangible stockholders' equity shall not be less than \$30,000,000.

8. SIGNIFICANT CATASTROPHE

None.

9. SUBSEQUENT EVENTS

None.

10. OTHERS

(1) Fair values of the financial instruments

	June 30, 2009			June 30, 2008		
	Book value	Fair value		Book value	Fair value	
		Quotations in an active market	Estimated using a valuation method		Quotations in an active market	Estimated using a valuation method
<u>Non-derivative financial instruments</u>						
Assets						
Financial assets with book value equal to fair value	\$ 6,242,341	\$ -	\$ 6,242,341	\$ 6,409,577	\$ -	\$ 6,409,577
Available-for-sale financial assets	1,431,260	1,431,260	-	1,875,437	1,875,437	-
Financial assets carried at cost	1,477,983	-	-	1,478,071	-	-
Investment in bonds without active markets	100,000	-	-	-	-	-
Refundable deposits	96,943	-	96,943	83,480	-	83,480
Liabilities						
Financial liabilities with book value equal to fair value	10,569,887	-	10,569,887	15,338,911	-	15,338,911
Bonds payable	4,519,323	-	4,519,323	8,207,509	-	8,207,509
Long-term loans	19,345,752	-	19,345,752	14,204,180	-	14,204,180
Capital lease payables - non-current	57,987	-	57,987	81,825	-	81,825
Guarantee deposits received	86,823	-	86,823	93,305	-	93,305
<u>Derivative financial instruments</u>						
Assets						
Interest Rate Swap Contracts	5,031	-	5,031	-	-	-
Liabilities						
Forward Foreign Exchange Contracts	2,097	-	2,097	-	-	-
Interest Rate Swap Contracts	-	-	-	18,171	-	18,171

- (a) The methods and assumptions used to estimate the fair values of financial instruments are summarized as follows:
- (i) The due dates of short-term financial instruments are near the balance sheet date. Accordingly, the fair value of short-term financial instruments are estimated based on the amount at the balance sheet date which include the accounts of cash and cash equivalents, notes and accounts receivable, other receivables, short-term loans, notes and bills payable, notes and accounts payable, income tax payable, accrued expenses, other payables, and current portion of long-term liabilities and capital lease payables - current.
 - (ii) Available-for-sale financial assets are regarded as quoted in an active market. If the market for a financial asset is not active, an entity establishes fair value by using a valuation technique. The Company's available-for-sale financial assets pertain to listed companies; therefore, quoted prices are readily and regularly available from the closing price of the stock exchange.
 - (iii) The fair value of refundable deposits is based on the discounted value of expected future cash inflows, which are discounted based on the interest rate of one-year time deposit of the Postal Savings System at June 30, 2009 and 2008.
 - (iv) The fair value of bonds payable, long-term loans, capital lease payables - non-current and guarantee deposits received is based on the discounted value of expected future cash outflows, which are discounted based on the interest rates of similar long-term loans at June 30, 2009 and 2008.
 - (v) The fair values of derivative financial instruments which include unrealized gains or losses on unsettled contracts were determined based on the amounts to be received or paid assuming that the contracts were settled as of the reporting date.
- (b) The Company recognized the amount of \$955,842 and \$260,859 as addition and reduction to stockholders' equity for the changes in fair value of available-for-sale financial assets for the six-month periods ended June 30, 2009 and 2008, respectively.

(2) Procedures of financial risk control and hedge

The Company's activities expose it to a variety of financial risks: market risk, credit risk, liquidity risk and cash flow interest rate risk. The Company's overall risk management program focuses on the unpredictability of financial markets and seeks to minimize potential adverse effects on the Company's financial performance. The Company uses derivative financial instruments to hedge certain risk exposures.

(3) Information of financial risk

(a) Market risk

(i) Exchange rate risk

Some purchases are valued in US dollars, therefore the fair value changes with the fluctuation in exchange rate. The Company holds equivalent assets and liabilities in foreign currencies, and the period of collection and payment is equivalent to offset the market risk, thus the risk is minimal.

(ii) Interest rate risk

The Company entered into interest-rate swap transactions by PVBP (Present Value of Basis Point) method to assess market risk and has set a stop-loss point for any changes in the contract value. This strategy will limit losses in certain amounts and have no significant market risk. Short-term and long-term loans are debts with floating interest rates, however, the risk is minimal due to insignificant fluctuations. Commercial papers payable have no market risk due to fixed interest rates.

(iii) Price risk

The Company entered into equity derivative financial instruments which are affected by changes in market price. The Company has set a stop-loss point in these transactions, therefore, the Company does not expect to have significant market risk.

(b) Credit risk

The Company entered into equity derivative financial instruments with financial institutions with good credit ratings. The Company traded equity derivative financial instruments in centralized trading market and GreTai Securities Market. The counterparties to the foregoing financial instruments are reputable institutions. The Company also assesses the credit ratings of the counterparties when they trade. The possibility of default by those parties is low. The maximum loss to the Company is the carrying amount of derivative financial instruments. Loan guarantees provided by the Company follow the “endorsements and guarantees procedure”. Since the Company would assess the credit rating of the guaranteed companies, the Company did not require the guaranteed companies to provide collateral. The possible credit risk loss is equal to the guaranteed amount.

(c) Liquidity risk

The interest receipts or payments for computing net settlements are notional amounts multiplied by the difference in interest rate on each settlement date. The amounts are insignificant and there are no cash inflows or outflows for principal amounts on settlement date. The Company has sufficient operating capital to meet cash requirements upon settlement date. Therefore, the cash flow risk is low. The available-for-sale financial assets

are publicly traded stocks which have active markets and the Company can sell these assets near their fair value. In the case of financial assets carried at cost without active market, the liquidity risk is material.

(d) Interest change cash flow risk

The interest receipts or payments for computing net settlements are notional amounts multiplied by the difference in interest rate on each settlement date. The amounts are insignificant and there are no cash inflows or outflows for principal amounts on settlement date. The Company has sufficient operating capital to meet cash requirements upon settlement date. Therefore, the cash flow risk is low. Short-term and long-term loans are debts with floating interest rates that changes with market interest rate fluctuations. Commercial papers payable have no market risk due to having a fixed interest rate.

(e) The information on the derivative financial instruments is disclosed as follows:

(i)

Items	June 30, 2009			June 30, 2008		
	Notional	Contract period		Notional	Contract period	
	principal amount			principal amount		
Interest Rate Swap Contracts	\$2,000,000	2003.1	2009.9	\$4,180,000	2003.1	2009.9

The Company entered into derivative financial instruments to manage exposures related to foreign exchange rate and interest rate fluctuations. The loss on derivative financial instruments was \$528 and \$13,332 (as addition to interest expense) for the six-month periods ended June 30, 2009 and 2008, respectively.

(ii) Trading Derivatives

For financial liabilities at fair value through profit or loss, please refer to Note 4(16).

(4) Bonds and cash flow hedge

The Company bears the risk of floating interest rates, therefore, the fluctuations in interest rates may affect the future cash flow risk of assets and liabilities. Since the Company is concerned with the cash flow risk, the Company entered into an interest rate swap contract to hedge the risk.

<u>Designated for hedging instruments</u>					
<u>Hedged item</u>	<u>Financial instrument was designated for hedging</u>	<u>Contract amount</u>		<u>Period of anticipated cash flow</u>	<u>Period of gain (loss) recognized in income statement</u>
		<u>2009</u>	<u>2008</u>		
Bonds payable	Interest rate swap contracts	<u>\$2,000,000</u>	<u>\$4,180,000</u>	July 2009 to September 2009	July 2009 to September 2009
<u>Item</u>		<u>June 30, 2009</u>		<u>June 30, 2008</u>	
Amount of equity adjustment		<u>\$ 17,470</u>		<u>\$ 47,880</u>	

11. ADDITIONAL DISCLOSURES REQUIRED BY THE SECURITIES AND FUTURE

1. Related information of significant transactions

(For the six-month period ended June 30, 2009)

(1) Financing activities with any company or person (Units in thousands of currencies indicated) :

Number	Name	Name of counterparty	Account	Maximum balance		Interest rate	Nature of financing activity (Note 1)	Total transaction Amount	Reason for financing	Allowance for doubtful accounts	Assets Pledged		Loan limit per entity	Maximum amount available for loan	
				during 2009	Ending balance						Item	Value			
1	Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	Long-term receivables	US 28,510	US 28,510	-	2	\$ -	Additional operating capital	\$ -	-	\$ -	US 60,000	\$ 2,000,000	(Note 2)
2	President International Trade & Investment Corp.	Cayman President Holdings Ltd.	"	US 6,630	US 6,580	-	"	-	"	"	-	-	US 28,000	US 30,549	(Note 2)
3	President Global Corp.	President East Co.	Notes receivable	US 600	US 600	3.75% 4.50%	1	US 113 (Sales)	Total transaction	"	Real estates	US2,500	US 3,000	US 4,000	(Note 2)
		Tungpec Inc.	"	US 10	US 10	4.00%	"	US 357 (Sales)	"	"	-	-	"	"	
4	Tait Marketing & Distribution Co., Ltd.	Tait (H.K.) Co., Ltd.	Long-term accounts receivable - related parties	152,263	152,263	3.45% 4.19%	2	-	Additional operating capital	"	-	-	202,064	202,064	(Note 3)
		Tait Trading (Shanghai) Co.,Ltd.	"	132,125	132,125	-	"	-	"	"	-	-	"	"	
		Sonic International Cayman Ltd.	"	2,084	2,084	-	"	-	"	"	-	-	"	"	
		Tait Asia Co., Ltd.	"	140	140	-	"	-	"	"	-	-	"	"	
		Shanghai Tait Investment Consulting Co., Ltd.	"	92	92	-	"	-	"	"	-	-	"	"	
		Tait Distribution Service Co., Ltd.	"	182	33	-	"	-	"	"	-	-	"	"	
		Mekong Marketing Services Ltds.	"	10	-	-	"	-	"	"	-	-	"	"	

Number	Name	Name of counterparty	Account	Maximum balance		Interest rate		Nature of financing activity (Note 1)	Total transaction Amount	Reason for financing	Allowance for doubtful accounts	Assets Pledged		Loan limit per entity	Maximum amount available for loan	
				during 2009	Ending balance							Item	Value			
4	Tait Marketing & Distribution Co., Ltd.	Aurora Development Overseas Ltd.	Long-term accounts receivable - related parties	\$ 257	\$ -	-	-	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 202,064	\$ 202,064	(Note 3)
5	President Corp.	Tokyo President Renting Corp.	Receiveable - related party	85,000	60,000	1.03%	2.27%	"	-	"	"	-	-	100,000	107,752	(Note 2)
6	Mech-President Corp.	Shanghai President Machine Corp.	Other receivables	19,070	19,070	-	-	"	-	"	"	-	-	50,000	110,596	(Note 4)
7	Kai Nan (BVI) Investment CO.	Meishan President Feed & Oil Co., Ltd.	"	US 3,000	US 1,500	-	-	"	-	"	"	-	-	US 20,000	1,000,000	(Note 5)
			"	US 2,000	-	-	"	-	"	-	"	"	-	-	"	"
8	Uni-President Enterprises China Holdings Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	"	RMB 88,867	RMB 88,815	3.00%	3.80%	"	-	"	"	-	-	RMB 610,695	RMB 2,442,778	(Note 6)
			"	RMB 102,539	RMB 68,319	2.00%	3.80%	"	-	"	"	-	-	"	"	
			"	RMB 68,359	"	3.00%	"	-	"	"	"	-	-	"	"	

Number	Name	Name of counterparty	Account	Maximum balance		Interest rate	Nature of financing activity (Note 1)	Total transaction Amount	Reason for financing	Allowance for doubtful accounts	Assets Pledged		Loan limit per entity	Maximum amount available for loan
				during 2009	Ending balance						Item	Value		
8	Uni-President Enterprises China Holdings Ltd.	Kunshan President Enterprises Food Co., Ltd.	Other receivables	RMB 68,319	RMB 68,319	2.00%	2	\$ -	Additional operating capital	\$ -	-	\$ -	RMB 610,695	RMB 2,442,778
		Chengdu President Enterprises Food Co., Ltd.	"	"	"	2.00%	"	-	"	"	-	-	"	"
		Nanchang President Enterprises Co., Ltd.	"	RMB 54,687	RMB 54,655	3.00% 3.80%	"	-	"	"	-	-	"	"
		Uni-President Asia Holdings Ltd.	"	RMB 105,894	"	3.00%	"	-	"	"	-	-	"	"
		Hefei President Enterprises Co., Ltd.	"	RMB 88,867	RMB 34,160	2.00% 3.80%	"	-	"	-	-	-	"	" (Note 6)
		Harbin President Enterprises Co., Ltd.	"	RMB 34,180	"	3.00% 3.80%	"	-	"	"	-	-	"	"
		Shenyang President Enterprises Co., Ltd.	"	"	"	"	"	-	"	"	-	-	"	"
9	Kai Yu (BVI) Investment Co., Ltd.	Cayman President Holdings Ltd.	"	US 11,080	US 11,080	-	"	-	"	"	-	-	US 20,000	1,000,000 (Note 2)
		Zhongshan President Enterprises Co., Ltd.	"	US 5,000	US 5,000	-	"	-	"	"	-	-	"	"

Number	Name	Name of counterparty	Account	Maximum balance		Interest rate	Nature of financing activity (Note 1)	Total transaction Amount	Reason for financing	Allowance for doubtful accounts	Assets Pledged		Loan limit per entity	Maximum amount available for loan
				during 2009	Ending balance						Item	Value		
9	Kai Yu (BVI) Investment Co., Ltd.	Songjiang President Enterprises Co., Ltd.	Other receivables	US 3,000	\$ -	-	2	\$ -	Additional operating capital	\$ -	-	\$ -	US 20,000	1,000,000 (Note 2)
10	Nella Ltd.	Tunnel International Marketing Corp.	"	HK 78	HK 78	-	"	-	"	"	-	-	200,000	300,000 (Note 2)
11	Cayman Nanlien Holding Ltd.	Nella Ltd.	"	US 1,267	US 1,267	-	"	-	"	"	-	-	"	" (Note 2)
12	Cayman Ton Yi Industrial Holdings Ltd.	Chengdu Ton Yi Industrial Packaging Co., Ltd.	"	US 4,000	-	-	1, 2	US 14 (Sales)	Total transaction and additional operating capital	"	-	-	3,492,537	6,985,075 (Note 7)
		Cayman Fujian Ton Yi Industrial Holdings Ltd.	"	US 45	US 45	-	2	-	Additional operating capital	"	-	-	"	"
		Cayman Jiangsu Ton Yi Holdings Ltd.	"	US 35	US 35	-	"	-	"	"	-	-	"	"
13	President Enterprises (China) Investment Co., Ltd.	Integrated Marketing & Distribution Co., Ltd.	"	RMB 28,500	RMB 28,500	4.86% 6.48%	"	-	"	"	-	-	RMB 300,000	RMB 500,000 (Note 2)
14	President Life Sciences Cayman Co., Ltd.	Z-Kat, Inc.	"	US 50	-	-	"	-	"	"	-	-	US 5,000	US 2,473 (Note 2)
15	A-Spine Asia Co., Ltd.	A-Spine Holding Group Corp.	Long-term receivables	22,140	21,648	4.00%	1	7,791 (Sales)	Total transaction	"	-	-	42,102	70,171 (Note 8)

Number	Name	Name of counterparty	Account	Maximum balance		Interest rate	Nature of financing activity (Note 1)	Total transaction Amount	Reason for financing	Allowance for doubtful accounts	Assets Pledged		Loan limit per entity	Maximum amount available for loan
				during 2009	Ending balance						Item	Value		
16	Wuxi Ton Yi Industrial Packaging Co., Ltd.	Chengdu Ton Yi Tinplate Co., Ltd.	Other receivables	US 1,902	\$ -	4.86%	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 3,492,537	\$ 6,985,075 (Note 7)
17	Zhongshan President Enterprises Co., Ltd.	Sanshui Jianlibao Commerce Co., Ltd	Receivable - related party	RMB 65,000	RMB 65,000	5.66% 8.71%	"	-	"	"	-	-	RMB 90,000	RMB 100,000 (Note 2)
18	Tianjiang President Enterprises Food Co., Ltd.	Sanshui Jianlibao Commerce Co., Ltd	"	RMB 30,000	RMB 5,000	6.55% 8.91%	"	-	"	"	-	-	RMB 50,000	RMB 50,000 (Note 2)
		President Fuche (Qingdo) Co., Ltd.	"	RMB 6,500	RMB 6,000	5.86% 8.42%	"	-	"	"	-	-	"	"
19	Meishan President Feed & Oil Co., Ltd.	Sanshui Jianlibao Commerce Co., Ltd	"	RMB 20,000	-	7.00% 8.00%	"	-	"	"	-	-	RMB 30,000	RMB 30,000 (Note 2)
20	Songjiang President Enterprises Co., Ltd.	President Fuche (Qingdo) Co., Ltd.	Other receivables	RMB 1,000	RMB 1,000	5.40%	"	-	"	"	Commercial Paper	2,400	RMB 20,000	RMB 20,000 (Note 2)
21	Uni-President (Vietnam) Co., Ltd.	Saigon Beverage Joint Stock Company	"	VND16,000,000	VND16,000,000	10.50%	"	-	"	"	-	-	VND200,000,000	VND 623,711,366 (Note9)
22	Uni-President (Philippines) Land Corp.	Uni-President Land Corp.	Long-term notes and accounts receivable	PHP 45,650	PHP 45,650	7.00%	"	-	Investment loan	"	-	-	PHP 50,000	PHP 50,000 (Note 2)
23	Uni-President Asia Holdings Ltd.	Uni-President Enterprises China Holdings Ltd.	Other receivables	RMB 116,210	-	3.00%	"	-	Additional operating capital	"	-	-	RMB 519,773	RMB 2,079,090 (Note 6)

Number	Name	Name of counterparty	Account	Maximum balance		Interest rate	Nature of financing activity (Note 1)	Total transaction Amount	Reason for financing	Allowance for doubtful accounts	Assets Pledged		Loan limit per entity	Maximum amount available for loan						
				during 2009	Ending balance						Item	Value								
24	Tait Asia Co., Ltd.	Tait (H.K.) Co., Ltd.	Long-term accounts receivable - related parties	HKD	7,068	HKD	7,068	-	2	\$	-	Additional operating capital	\$	-	-	\$	202,064	\$	202,064	(Note 3)
25	Tait (H.K.) Co., Ltd.	Tait Trading (Shanghai) Co., Ltd.	"	HKD	91,982	HKD	91,876	-	"	-	-	"	"	-	-	HKD	120,000	HKD	120,000	(Note 10)
		Gocorp Ltd.	"	HKD	2,631	HKD	2,631	-	"	-	-	"	"	-	-	"	"	"	"	
		China National Advertising Co., Ltd.	"	HKD	1,237	HKD	1,237	-	"	-	-	"	"	-	-	"	"	"	"	
		Mekong Marketing Services Ltd.	"	HKD	530	HKD	530	-	"	-	-	"	"	-	-	"	"	"	"	
26	Tait Trading (Shanghai) Co., Ltd.	Tait Trading (Shenzhen) Co., Ltd.	"	RMB	10,272	RMB	10,272	-	"	-	-	"	"	-	-	RMB	17,000	RMB	17,000	(Note 11)
		Shanghai Tait Investment Consulting Co., Ltd.	"	RMB	40	RMB	40	-	"	-	-	"	"	-	-	"	"	"	"	
27	Tait Trading (Shenzhen) Co., Ltd.	Tait (H.K.) Co., Ltd.	Long-term accounts receivable - related parties	RMB	5,436	RMB	4,794	-	"	-	-	"	"	-	-	RMB	5,000	RMB	5,000	(Note 12)
28	Shanghai Tait Investment Consulting Co., Ltd.	Tait (H.K.) Co., Ltd.	"	RMB	2,802	RMB	2,802	-	"	-	-	"	"	-	-	RMB	3,000	RMB	3,000	(Note 13)
29	Kunshan President Enterprises Food Co., Ltd.	President (Shanghai) Trading Co., Ltd.	Other receivables	RMB	25,000	-	-	5.00%	"	-	-	"	"	-	-	RMB	200,000	RMB	244,016	(Note 2)
30	Guangzhou President Enterprises Co., Ltd.	Guangzhou President Healthly Food Technology Co., Ltd	"	RMB	26,000	RMB	5,000	3.00%	6.82%	"	-	"	"	-	-	RMB	100,000	RMB	205,479	(Note 2)

Number	Name	Name of counterparty	Account	Maximum balance		Interest rate	Nature of financing activity (Note 1)	Total transaction Amount	Reason for financing	Allowance for doubtful accounts	Assets Pledged		Loan limit per entity	Maximum amount available for loan
				during 2009	Ending balance						Item	Value		
31	Fuzhou President Enterprises Co., Ltd.	President (Shanghai) Trading Co., Ltd.	Other receivables	RMB 10,000	\$ -	5.00%	2	\$ -	Additional operating capital	\$ -	- \$ -	RMB 40,000	RMB 72,945	(Note 2)
32	Guangzhou Wang Sheng Industrial Co., Ltd.	Guangzhou President Heathy Food Technology Co., Ltd.	"	RMB 5,000	-	6.82%	"	-	"	"	- -	RMB 8,000	RMB 4,030	(Note 2)
33	Uni-Splendor Corp.	Uni-Home Tech Corp.	"	US 48,031	US 48,031	-	"	-	"	"	- -	US 28,464	US 28,464	(Note 14)
		Rich Universe International Limited	Long-term receivables	US 2,100	US 2,100	3.00%	"	-	"	"	- -	"	"	
34	Da Tong Ying Corp.	Rich Universe International Limited	"	50,830	22,216	3.00%	"	-	"	"	- -	84,766	84,766	(Note 3)

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

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

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

(Note 3)Both the total amount for loan and the maximum amount for short-term financing are 40% of its net worth.

(Note 4)The total ammount for loan is 40% of its net worth ; the maximum amount for short-term financing is \$50,000.

(Note 5)The total amount for loan is \$1,000,000 , the maximum amount for trading partner is US20,000 ; the maximum amount for short-term financing is US\$20,000.

(Note 6)The total amount for loan is 40% of its net worth ; the maximum amount for short-term financing is 10% of its net worth.

(Note 7)The maximum amount available for loan of Ton-Yi Industrial Corp. and its subsidiaries is 40% of Ton-Yi Industrial Corp.'s net worth ; the maximum amount for trading partner is the latest year trading amount ; the maximum amount for any single entity is 20% of Ton-Yi Industrial Corp.'s net worth.

(Note 8)The total amount for loan is 50% of its net worth ; the maximum amount for short-term financing is 30% of its net worth.

(Note 9)The total amount for loan is 40% of its net worth ; the maximum amount for short-term financing is VND200,000,000.

(Note 10)The total amount for loan is HKD120,000 ; the maximum amount for short-term financing is HKD120,000.

(Note 11)The total amount for loan is RMB17,000 ; the maximum amount for short-term financing is RMB17,000.

(Note 12)The total amount for loan is RMB5,000 ; the maximum amount for short-term financing is RMB5,000.

(Note 13)The total amount for loan is RMB3,000 ; the maximum amount for short-term financing is RMB3,000.

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

(2)The Company provided endorsements and guarantees to the following entities (Units in thousands of currencies indicated) :

Number	Name of endorsers	Endorsee		Endorsement limit for a single entity	Highest balance during the period	Outstanding balance as at June 30, 2009	Balance secured by collateral	Ratio of accumulated amount to net worth of the Company	Maximum amount of endorsement	
		Name of endorseees	Relationship (Note 1)							
0	Uni-President Enterprises Corp.	Cayman President Holdings Ltd.	2	\$ 31,141,899	\$ 14,393,222	\$ 13,271,825	\$ -	21.31	\$ 62,283,797	(Note 2)
		Sanshui Jianlibao Commerce Co., Ltd.	3	"	4,012,000	3,882,400	-	6.23	"	"
		President International Development Corp.	2	"	3,300,000	3,200,000	-	5.14	"	"
		Kai Yu Investment Co., Ltd.	"	"	2,032,000	1,732,000	-	2.78	"	"
		Tone Sang Construction Corp.	"	"	1,330,000	1,330,000	-	2.14	"	"
		Zhongshan President Enterprises Co., Ltd.	"	"	974,223	915,462	-	1.47	"	"
		Kai Nan (BVI) Investment Co., Ltd.	3	"	952,428	843,845	-	1.35	"	"
		Uni-President (Thailand) Ltd.	"	"	745,050	741,900	-	1.19	"	"
		Tung Ho Development Corp.	2	"	600,000	600,000	-	0.96	"	"
		Tianjin Tong Yee Industrial Co., Ltd.	6	"	510,854	479,756	-	0.77	"	"
		President Energy Development (Cayman Islands) Ltd.	3	"	394,320	394,320	-	0.63	"	"
		Songjiang President Enterprises Corp Etc.	2, 3, 6	"	1,983,238	1,352,556	-	2.17	"	"
1	Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	2	US 100,000	US 60,000	US 60,000	-	11.82	US 100,000	(Note 3)
2	Nanlien International Corp.	Nella Limited	"	500,000	146,237	115,164	-	9.99	1,000,000	(Note 4)
		Wei Lian Enterprises Corp.	"	"	20,000	20,000	-	1.73	"	"
		Tung Chang Enterprises Corp.	1	"	11,100	11,100	-	0.96	"	"
		Hui- Sheng Enterprises Corp.	2	"	7,000	7,000	-	0.61	"	"
		Sheng-Miao Industrial Corp.	1	"	3,600	3,600	-	0.31	"	"
		Tung Lien Enterprises Corp.	"	"	2,000	2,000	-	0.17	"	"
3	President Tokyo Corp.	President Tokyo Renting Corp.	3	1,500,000	510,000	510,000	-	189	1,500,000	(Note 5)
4	Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd.	"	12,223,881	US 91,000	US 88,000	-	16.53	12,223,881	(Note 6)
		Jiangsu Ton Yi Tinplate Co., Ltd.	"	"	US 76,400	US 59,820	-	11.24	"	"
		Fujian Ton Yi Tinplate Co., Ltd.	"	"	US 80,600	US 54,480	-	10.24	"	"
		Chengdu Ton Yi Tinplate Co., Ltd.	"	"	US 13,500	US 13,500	-	2.54	"	"
		Wuxi Ton Yi Industrial Packaging Co., Ltd.	"	"	US 13,000	US 13,000	-	2.44	"	"

Number	Name of endorsers	Endorsee		Relationship (Note 1)	Endorsement limit for a single entity	Highest balance during the period	Outstanding balance as at June 30, 2009	Balance secured by collateral	Ratio of accumulated amount to net worth of the Company	Maximum amount of endorsement					
		Name of endorsers	Name of endorsees												
5	President Chain Store Corp.	Retail Support International Corp.	1	\$	3,346,132	\$	600,000	\$	-	3.59	\$	8,365,329	(Note 7)		
		Uni-President Department Stores Corp.	3	"	"	"	485,195	484,841	-	2.90	"	"	"		
		Wuhan Uni-President Oven Fresh Bakery Co., Ltd.	"	"	US	3,500	US	3,500	-	0.68	"	"	"		
		Mech-President Corp.	"	"	US	3,000	US	2,000	-	0.39	"	"	"		
		Century Quick Services Restaurant Corp.	"	"	"	"	"	60,000	60,000	-	0.36	"	"	"	
		Wisdom Distribution Services Corp.	"	"	"	"	"	50,000	50,000	-	0.30	"	"	"	
		President Yilan Art and Culture Corp.	"	"	"	"	"	15,000	15,000	-	0.09	"	"	"	
6	President Fair Development Corp.	Rufus International Co., Ltd.	1		4,354,277		4,000		4,000	-	0.05	8,708,553	(Note 8)		
7	President Information Corp.	President Drugstore Business Corp.	"		84,027		2,000		2,000	2,000	0.48	210,068	(Note 9)		
8	Mech-President Corp.	Shanghai President Machine Corp.	2		55,298		98,858		68,000	-	24.59	138,245	(Note 10)		
9	Kainan Plywood& Wood Mfg. Co., Ltd.	President Fair Development Corp.	3		1,380,964		600,000		600,000	-	86.90	1,726,205	(Note 11)		
10	President Enterprises (China) Investment Co., Ltd.	Jinmailang Beverage (Beijing) Co., Ltd.	"	RMB	1,481,377	RMB	269,580	RMB	269,580	-	5.46	RMB	4,937,922	(Note 12)	
		Shenyang President Enterprises Co., Ltd.	"	"	"	RMB	54,761	RMB	54,492	-	1.10	"	"	"	
		President (Shanghai) Trading Co., Ltd.	"	"	"	"	RMB	45,000	RMB	45,000	-	0.91	"	"	"
		Harbin President Enterprises Co., Ltd.	"	"	"	"	RMB	36,761	RMB	36,492	-	0.74	"	"	"
11	Fujian Ton Yi Tinline Co., Ltd.	Jiangsu Ton Yi Tinline Co., Ltd.	"	US	114,291	US	34,726	US	30,738	-	26.89	US	114,291	(Note13)	
		Wuxi Ton Yi Industrial Packaging Co., Ltd.	"	"	"	US	8,526	US	6,025	-	5.27	"	"	"	
12	Jiangsu Ton Yi Tinline Co., Ltd.	Fujian Ton Yi Tinline Co., Ltd.	"	US	59,057	US	38,839	US	38,811	-	65.72	US	59,057	"	
		Wuxi Ton Yi Industrial Packaging Co., Ltd.	"	"	"	US	5,275	US	5,269	-	8.92	"	"	"	
13	Wuxi Ton Yi Industrial Packaging Co., Ltd.	Jiangsu Ton Yi Tinline Co., Ltd.	"	US	14,751	US	5,861	US	5,855	-	39.69	US	14,751	"	
14	Zhongshan President Enterprises Co., Ltd.	Sanshui Jianlibao Commerce Co., Ltd.	"	RMB	1,000,000	RMB	1,000,000		-	-	-	RMB	1,000,000	(Note14)	
15	Uni-President (Vietnam) Co., Ltd	Saigon Beverage Joint Stock Company (Tribeco)	1	VND	799,639,207	VND	13,037,436	VND	13,037,436	-	0.82	VND	1,599,278,414	(Note15)	

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

- 1.Trading partner.
- 2.Majority owned subsidiary.
- 3.The Company and subsidiary owns over 50% ownership of the investee company.
- 4.A subsidiary jointly owned by the Company and the Company's directly-owned subsidiary.
- 5.Guaranteed by the Company according to the construction contract.
- 6.An investee company.The guarantees were provided based on the Company's proportionate share in the investee company.

(Note 2)The total amount of transactions of endorsement equal to 100% of the Company's net worth, the limit of endorsement for any single entity is 50% of the Company's net worth, and all of the related transactions are to be submitted to the stockholders' meeting for reference. The total amount was \$25,537,840 as of June 30, 2009.

(Note 3)The total amount of transactions of endorsement and the limit of endorsement for Cayman President Holdings Ltd. is US100,000 and all of the related transactions are to be submitted to the Board of Directors' meeting for reference.

(Note 4)The total amount of transactions of endorsement for Nanlien International Corp. is \$1,000,000, the limit of endorsement for any single entity is \$500,000, and all of the related transactions are to be submitted to the stockholders' meeting for reference.

(Note 5)The total amount of transactions of endorsement for President Tokyo Corp. is \$1,500,000, the limit of endorsement for any single entity is \$1,500,000, and all of the related transactions are to be submitted to the stockholders' meeting for reference.

(Note 6)The total amount of transactions of endorsement equal to 70% of its net worth for Ton Yi Industrial Corp., the limit of endorsement for any single entity is 70% of its net worth, and all of the related transactions are to be submitted to the stockholders' meeting for reference.

(Note 7)The total amount of transactions of endorsement equal to 50% of its net worth for President Chain Store Corp., the limit of endorsement for any single entity is 20% of its net worth, and all of the related transactions are to be submitted to the stockholders' meeting for reference.

(Note 8)The total amount of transactions of endorsement equal to 100% of its net worth for President Fair Development Corp., the limit of endorsement for any single entity is 50% of its net worth, and all of the related transactions are to be submitted to the stockholders' meeting for reference.

(Note 9)The total amount of transactions of endorsement equal to 50% of its net worth for President Information Corp., the limit of endorsement for any single entity is 20% of its net worth, and all of the related transactions are to be submitted to the stockholders' meeting for reference.

(Note 10)The total amount of transactions of endorsement equal to 50% of its net worth for Mech-President Corp., the limit of endorsement for any single entity is 20% of its net worth, and all of the related transactions are to be submitted to the Board of Directors' meeting for reference.

(Note 11)The total amount of transactions of endorsement equal to 250% of its net worth for Kainan Plywood &Wood Mfg. Co. Ltd., the limit of endorsement for any single entity is 200% of its net worth, and all of the related transactions are to be submitted to the stockholders' meeting for reference.

(Note 12)The total amount of transactions of endorsement equal to 100% of its net worth for President Enterprises (China) Investment Co., Ltd. and the limit of endorsement for any single entity is 30% of its net worth.

(Note 13)Cayman Ton Yi Industrial Holdings Ltd. for its subsidiaries in Mainland China are guaranteed by Ton Yi Industrial Holdings Corp., and the limit of transactions of endorsement for any single entity is 100% of Ton Yi Industrial Corp.'s net worth.

(Note 14)The total amount of transactions of endorsement and the limit of endorsement for any single entity for the subsidiary of Zhongshan President Enterprises Co., Ltd. is RMB1,000,000.

(Note 15)The total amount of transactions of endorsement equal to 100% of its net worth for Uni-President (Vietnam) Co., Ltd. and the limit of endorsement for any single entity is 50% of its net worth.

(3) The balance of securities held as of June 30,2009 are summarized as follows (Units in thousands of currencies indicated) :

Investor	Type of securities	Relationship with the issuer	Accounts (Note)	June 30, 2009				Note
				Number of shares (in thousands)	Book value	Percentage of ownership	Market value	
Uni-President Enterprises Corp.	Stock :							
	Prince Housing Development Corp.	Director	7	100,088	\$ 1,431,260	10.45%	\$ 1,431,260	
	Grand Bills Finance Co.	-	9	78,209	690,997	14.46%	-	
	PK Venture Capital Corp. etc.	-	"	83,708	786,986	0.13%	-	
						14.29%		
	Non public unsecured domestic bonds :							
	Tait Marketing & Distribution Co., Ltd.	Subsidiary accounted for under the equity method	10	-	100,000	-	100,000	
	Stock :							
	Cayman President Holdings Ltd.	"	11	156,136	16,576,159	100.00%	17,019,329	
	Kai Nan Investment Co., Ltd.	"	"	379,301	3,567,511	"	3,112,847	
	President International Trade & Investment Corp.	"	"	45,012	2,760,130	"	2,505,777	
	Kai Yu Investment Co., Ltd.	"	"	379,705	1,850,891	"	1,614,140	
	President Global Corp.	"	"	500	601,379	"	649,478	
	Nanlien International Corp.	"	"	99,999	954,796	99.99%	1,154,049	
	Tung Ho Development Corp.	"	"	72,120	555,733	72.12%	567,239	
	President International Development Corp.	"	"	937,500	9,979,968	62.50%	9,878,125	
	President Entertainment Corp.	"	"	98,885	1,106,782	61.80%	1,106,782	
	President Musashino Corp.	"	"	26,145	307,674	50.00%	269,876	
	Ton-Yi Industrial Corp.	"	"	685,102	8,400,183	45.55%	8,906,330	
	President Chain Store Corp.	"	"	415,490	7,376,126	45.40%	34,942,694	
	Tait Marketing & Distribution Co., Ltd.	"	"	94,578	336,738	41.12%	204,287	
	President Fair Development Corp.	"	"	445,500	3,526,964	40.50%	3,526,964	
	Eagle Cold Storage Enterprises Co., Ltd.	"	"	40,887	507,049	34.23%	576,503	
	Kuang Chuan Dairy Co., Ltd..	"	"	30,038	1,281,486	31.25%	1,281,486	
	TTET Union Corp.	"	"	47,991	898,504	30.00%	1,718,095	
	Uni-President Development Corp.	"	"	90,000	818,143	"	818,143	
	President Securities Corp.	"	"	322,900	5,077,593	27.23%	6,086,668	

Investor	Type of securities	Relationship with the issuer	Accounts (Note)	June 30, 2009					Note
				Number of shares (in thousands)	Book value	Percentage of ownership	Market value		
Uni-President Enterprises Corp.	Stock :								
	Presicarre Corp.	Subsidiary accounted for under the equity method	11	107,684	\$ 2,034,488	20.50%	\$ 1,989,421		
	Ztong Yee Industrial Co., Ltd.	"	"	18,042	375,040	20.00%	374,796		
	Scino Pharm Taiwan Ltd.	"	"	70,512	570,494	12.79%	494,368		
	Uni-President Dream Parks Corp. etc.	"	"	304,419	3,026,310	1.46%	2,834,663		
						100.00%			
Cayman President Holdings Ltd.	Beneficiary Certificates :								
	Asia Equity Fund	-	6	61	US 61,200	-	US 61,231		
	The Pacific (ABC) Equity Fund	-	"	19	US 18,605	-	US 18,624		
	Stock :								
	Chongqing Carrefour Commercial Co., Ltd. etc.	-	9	-	US 3,741	0.02%	-		
							10.00%		
	Linkhope Int'l.LLC	An investee company accounted for under the equity method	11	-	US 31,996	100.00%	US 10,901		
	Uni-President Enterprises China Holdings Ltd.	"	"	2,645,090	US 634,499	73.49%	US 657,103		
	Sanshui Jianlibao Commerce Co., Ltd	"	"	-	US 28,958	69.77%	US 29,033		
	Zhangjiagang President Nisshin Food Co., Ltd.	"	"	-	US 13,409	60.00%	US 13,335		
Queen Holdings (BVI) Ltd.	"	"	5	US 12,360	45.40%	US 12,334			
President-Kikkoman Zhenji Foods Co., Ltd.	"	"	-	US 19,263	45.00%	US 19,276			
Cargill President Holdings Pte Ltd.	"	"	15,280	US 31,493	38.20%	US 31,173			
Tianjin Fuye Commercial Co., Ltd. etc.	An investee company accounted for under the equity method etc.	"	61,636	US 22,071	10.00%	US 21,981			
						100.00%			
Kai Nan Investment Co., Ltd.	Beneficiary Certificates :								
	UPAMC JAMES Bond Fund	-	6	155	2,442	-	2,442		
	Stock :								
	Dalian Beiliang Logistics Services Corp.	-	9	-	4,158	17.20%	-		
	Toppoly Optoelectronics Corp.	The subsidiary of Ton Shou Investment Inc. is its director	"	146,167	1,164,955	3.46%	-		
	New Century Info-Comm. Co., Ltd.	The subsidiary of President International Development Corp. is its director	"	106,779	971,688	2.67%	-		
Kai Nan (BVI) Investment Co., Ltd.	An investee company accounted for under the equity method	11	-	415,985	100.00%	679,991			

		June 30, 2009							
Investor	Type of securities	Relationship with the issuer	Accounts (Note)	Number of shares (in thousands)	Book value	Percentage of ownership	Market value	Note	
Kai Nan Investment Co., Ltd.	Stock : Chang-Tung Corporation Limited	An investee company of Nanlien International Corp. accounted for under the equity method	11	1,000	\$ 11,210	25.00%	\$ 11,372	-	
	President Securities Corp.	Subsidiary accounted for under the equity method	"	32,678	501,564	2.69%	615,979	(Note 1)	
President International Trade & Investment Corp.	Beneficiary Certificates : The Pacific (ABC) Equity Fund	-	6	-	US 69,103	-	US 69,103		
	Stock : Shanghai President International Food Co., Ltd.	An investee company accounted for under the equity method	11	-	US 548	60.75%	US 541		
Kai Yu Investment Co., Ltd.	President Securities Corp. etc.	Subsidiary accounted for under the equity method	7	11	164	-	11		
	Toppoly Optoelectronics Corp.	The subsidiary of Ton Shou Investment Inc. is its director	9	99,700	794,609	2.36%	-	(Note 2)	
	Qualtop Co., Ltd. etc.	-	"	775	7,753	5.00%	-		
	Kai Yu (BVI) Investment Co., Ltd.	An investee company accounted for under the equity method	11	36,000	786,631	100.00%	954,791		
	Ton-Yi Industrial Corp.	Subsidiary accounted for under the equity method	"	25,186	307,713	1.67%	327,417	(Note 2)	
	President Chain Store Corp. etc.	Subsidiary accounted for under the equity method etc.	"	35,233	799,454	1.00%	1,024,191	"	
Nanlien International Corp.	President International Development Corp. etc.	Subsidiary accounted for under the equity method etc.	9	33,793	298,364	0.34%	-		
	Lien Bo Enterprises Corp. etc.	An investee company accounted for under the equity method etc.	11	100,783	1,249,436	20.00%	1,249,492		
President International Development Corp.	Hiwin Technologies Corp.	-	6	151	4,385	-	4,385		
	Chunghwa Telecom Corp.	-	7	5,672	371,500	-	371,500	-	
	Synnex Technology International Corp. etc.	-	"	8,849	431,182	-	431,182		
	Beneficiary Certificates : Even star Fund	-	9	1	63,548	-	-		

					June 30, 2009				
Investor	Type of securities	Relationship with the issuer	Accounts (Note)	Number of shares (in thousands)	Book value	Percentage of ownership	Market value	Note	
President International Development Corp.	Stock :								
	New Century Info-Comm. Co., Ltd.	The subsidiary of President International Development Corp. is its director	9	213,221	\$ 1,940,311	5.33%	\$ -	(Note 3)	
	Toppoly Optoelectronics Corp.	The subsidiary of Ton Shou Investment Inc. is its director	"	144,848	1,154,441	4.15%	-	(Note 4)	
	President International Development Corp. Etc.	-	"	88,026	836,994	0.91%	-	(Note 5)	
	President (BVI) International Investment Holdings Ltd.	An investee company accounted for under the equity method	11	113,976	10,193,284	100.00%	10,193,284		
	Ton Yu Investment Inc.	"	"	157,295	1,757,564	"	1,757,564		
	President Life Sciences Co., Ltd.	"	"	78,100	486,859	"	486,859	(Note 6)	
	President Fair Development Corp.	Subsidiary accounted for under the equity method	"	445,500	3,526,964	40.50%	3,526,964	(Note 7)	
	President Entertainment Corp.	"	"	61,115	684,091	38.19%	684,091	(Note 8)	
	Kang Na Hsiung Enterprises Co., Ltd.	An investee company accounted for under the equity method	"	42,780	633,975	21.92%	710,141	(Note 9)	
	Uni-President Development Corp.	"	"	60,000	545,429	20.00%	545,429		
	Synergy ScienTech Corp. etc.	An investee company accounted for under the equity method etc.	"	109,227	519,042	4.06%	519,042		
	Ton-Yi Industrial Corp.	JFE Holdings Inc.	-	7	250	278,931	0.04%	278,931	
President International Development Corp.		Subsidiary accounted for under the equity method	9	50,000	500,000	3.33%	-		
Grand Bills Finance Co. etc.		-	"	1,109	1,177	0.02%	-		
Financial Bonds :						1.11%			
Citi Bank(Taiwan) Bonds etc.		-	10	-	15,000	-	-		
Stock :									
Cayman Ton Yi Industrial Holdings Ltd.		An investee company accounted for under the equity method	11	9,310	2,995,047	100.00%	2,995,047		
Tovecan Corp.	"	"	-	77,463	51.00%	77,463			

Investor	Type of securities	Relationship with the issuer	Accounts (Note)	June 30, 2009				Note	
				Number of shares (in thousands)	Book value	Percentage of ownership	Market value		
President Chain Store Corp.	Beneficiary Certificates :								
	Fuhwatrust Bond Fund	-	6	129,726	\$ 1,790,120	-	\$ 1,790,120		
	First Global Investment Trust Wan Tai Bond Fund	-	"	69,175	1,000,032	-	1,000,032		
	Polaris De Bao Fund	-	"	87,179	1,000,017	-	1,000,017		
	ING Global Bond Portfolio	-	"	64,162	1,000,010	-	1,000,010		
	PCA WELL POOL FUND	-	"	42,400	550,010	-	550,010		
	JF (Taiwan) Bond Fund	-	"	31,697	500,010	-	500,010		
	JIH Sun Bond Fund	-	"	24,831	350,078	-	350,078		
	Prudential Financial Bond Fund	-	"	19,186	290,093	-	290,093		
	Stock :								
	President Securities Corp.	Subsidiary accounted for under the equity method	7	31,357	591,077	2.58%	591,077		
	Duskin Co., Ltd.	-	"	300	167,265	0.45%	167,265		
	Presicarre Corp.	Subsidiary accounted for under the equity method	9	102,429	6,818,529	19.50%	-		
	President Fair Development Corp.	"	"	209,000	1,928,178	19.00%	-		
	Toppoly Optoelectronics Corp.	The subsidiary of Ton Shou Investment Inc. is its director	"	146,449	1,167,198	3.47%	-		
	President International Development Corp.	Subsidiary accounted for under the equity method	"	50,000	500,000	3.33%	-		
	New Century Info-Comm. Co., Ltd.	The subsidiary of President International Development Corp. is its director	"	35,705	324,918	0.89%	-		
	DAYEH Takashimaya Department Stores Co., Ltd. etc.	-	"	82,875	830,722	0.02% 19.93%	-		
	President Chain Store (BVI) Holdings Ltd.	An investee company accounted for under the equity method	11	76,948	1,977,154	100.00%	1,976,947		
	PCSC BVI(China) Ltd.	"	"	48,604	1,024,858	"	1,027,581		
President Drugstore Business Corp.	"	"	41,696	610,654	"	610,655			
Ren-Hui Investment Corp.	"	"	53,195	540,310	"	540,310			
President Pharmaceutical Corp.	"	"	14,600	378,612	73.74%	217,901			

Investor	Type of securities	Relationship with the issuer	Accounts (Note)	June 30, 2009				Note
				Number of shares (in thousands)	Book value	Percentage of ownership	Market value	
President Chain Store Corp.	Stock :							
	Uni-President Department Stores Corp.	An investee company accounted for under the equity method	11	112,000	\$ 432,328	70.00%	\$ 432,446	
	President Transnet Corp.	"	"	70,000	440,661	70.00%	422,491	
	Uni-President Cold Chain Corp.	"	"	19,563	309,858	60.00%	302,388	
	Uni-President Development Corp.	"	"	60,000	545,429	20.00%	545,429	
	President Yilan Art and Culture Corp. etc.	"	"	335,557	2,510,506	20.00%	2,420,032	
						100.00%		
Uni-President Enterprises	WantWant China Holdings Limited	-	7	67,269	RMB 259,732	0.50%	RMB 259,732	
	China Haisheng Juice Holdings Co., Ltd.	-	"	58,048	RMB 32,749	4.75%	RMB 32,749	
China Holdings Ltd.	Uni-President Asia Holdings Ltd.	An investee company accounted for under the equity method	11	214,470	RMB 5,197,726	100.00%	RMB 5,197,726	
	Yantai North Andre Juice Co., Ltd. etc.	"	"	2,370	RMB 18,072	0.05%	RMB 18,072	
President Energy Development (Cayman Islands) Ltd.	Victoria Global Fund	-	9	28	US 32,800	100.00%	US 43,980	
	Tong Ting Gas Corp.	-	"	26,193	US 5,115	11.91%	US 7,336	
Uni-President Asia Holdings Ltd.	President Enterprises (China) Investment Co., Ltd.	An investee company accounted for under the equity method	11	-	RMB 4,937,922	100.00%	RMB 4,937,922	
	Tong Ren Corp. Limited etc.	"	"	1,600	RMB 2,274	"	RMB 2,274	
President Chain Store (BVI) Holdings Ltd.	eASPNet Taiwan Inc. etc.	-	9	-	US 3,643	-	-	
	President Chain Store in Hong Kong Holdings Limited	An investee company accounted for under the equity method	11	27,042	US 24,116	100.00%	US 24,116	
	President Chain Store(Labuan) Holdings Ltd.	"	"	20,684	US 13,203	"	US 13,203	
	T & T Supermarket etc.	"	"	19,801	US 17,992	20.00%	US 17,992	
						51.00%		
PCSC BVI (China) Ltd.	PSCS BVI (China) Supermarket Ltd.	"	"	27,263	US 22,172	100.00%	US 22,172	
	PSCS (China) Restaurant Limited etc.	"	"	21,292	US 9,269	"	US 9,269	
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Vietnam) Co., Ltd.	"	"	-	US 90,465	100.00%	US 84,836	
	Uni-President (Philippines) Ltd. etc.	"	"	156,440	US 11,822	40.00%	US 11,304	
						100.00%		

Investor	Type of securities	Relationship with the issuer	Accounts (Note)	June 30, 2009						
				Number of shares (in thousands)	Book value	Percentage of ownership	Market value	Note		
Kai Nan (BVI) Investment Co., Ltd.	Stock :									
	Qingdao President Feed & Livestock Co., Ltd.	An investee company accounted for under the equity method	11	-	US	11,824	81.94%	US	10,497	-
	Zhongshan President Enterprises Co., Ltd.	"	"	-	US	14,334	61.86%	US	14,836	-
	Cargill President Holdings Pte Ltd.	"	"	4,720	US	9,760	11.80%	US	8,019	-
	Tianjiang President Enterprises Food Co., Ltd.	"	"	-	US	8,367	4.61%	US	8,241	-
	Etc.						100.00%			
President (B.V.I.) International Investment Holdings Ltd.	Convertible Bonds :									
	Yue Yuen Industrial (Holdings) Ltd.	-	3	-	HK	42,800	-	HK	42,800	
	SinoPac Holdings	-	"	-	US	4,861	-	US	4,861	
	Stock :									
	Beijing Jingkelong Company Limited	-	6	4,840	HK	19,360		HK	19,360	
	Equity-Linked Notes :									
	Swiss bank - Equity-Linked Notes	-	"	20,095	US	20,929	-	US	20,929	
	Stock :									
	Accuary Inc.	-	7	7,969	US	52,914	-	US	52,914	
	WantWant China Holdings Limited	-	"	23,000	HK	98,900	-	HK	98,900	
	New Focus Auto etc.	-	"	23,488	HK	45,110	-	HK	45,110	
	Private equity fund :									
	Promontoria Ltd.	-	9	-	US	15,001	-			
	Stock :									
Xiang Lu Industries Ltd. etc.	-	"	102,159	US	18,734	0.45%				
						19.28%				
Private equity fund :										
PIIH Investment	-	11	62	US	62,000	100.00%	US	62,000		
Stock :										
Uni-Home Tech Corp.	An investee company accounted for under the equity method	"	"	32,472	US	39,881	50.00%	US	39,881	
President Energy Development (Cayman Islands) Ltd.	"	"	"	14,908	US	11,184	40.29%	US	11,184	
Outlook Investment Pte Ltd.	"	"	"	9,608	US	14,634	25.00%	US	14,634	
China Technology Venture Company Limited	"	"	"	2	US	234	20.27%	US	234	

June 30, 2009									
Investor	Type of securities	Relationship with the issuer	Accounts (Note)	Number of shares (in thousands)	Book value	Percentage of ownership	Market value	Note	
Uni-Home Tech Corp.	Stock :								
	Uni-Splendor Corp.	An investee company accounted for under the equity method	11	1,000	US 71,160	100.00%	US 71,160		
	Ever-Splendor Electrics (Shenzhen) Co., Ltd.	"	"	-	US 46,788	"	US 46,788		
Rich Universe International Limited	Da Tong Ying Corp.	"	"	19,900	US 6,463	"	US 6,463		
	Grand-Prosper (HK) Limited.	An investee company accounted for under the equity method	11	155,094	(US 34,617)	"	-		
President Enterprises (China) Investment Co., Ltd.	Kunshan Sanwa Food Industry Co., Ltd.	-	9	-	RMB 733	15.00%	-		
	Kunshan President Enterprises Food Co., Ltd.	An investee company accounted for under the equity method	11	-	RMB 610,039	100.00%	RMB 610,039		
	Guangzhou President Enterprises Co., Ltd.	"	"	-	RMB 513,698	"	RMB 513,698		
	Wuhan President Enterprises Food Co., Ltd.	"	"	-	RMB 496,325	"	RMB 496,325		
	Chengdu President Enterprises Food Co., Ltd.	"	"	-	RMB 492,043	"	RMB 492,043		
	Zhengzhou President Enterprises Food Co., Ltd.	"	"	-	RMB 426,845	"	RMB 426,845		
	Hefei President Enterprises Co., Ltd.	"	"	-	RMB 201,877	"	RMB 201,877		
	Beijing President Enterprises Drinks & Food Co., Ltd.	"	"	-	RMB 182,809	"	RMB 182,809		
	Fuzhou President Enterprises Co., Ltd.	"	"	-	RMB 182,363	"	RMB 182,363		
	Shenyang President Enterprises Co., Ltd.	"	"	-	RMB 179,105	"	RMB 179,105		
	Xinjiang President Enterprises Food Co., Ltd.	"	"	-	RMB 178,896	"	RMB 178,896		
	Kunming President Enterprises Food Co., Ltd.	"	"	-	RMB 107,548	75.00%	RMB 107,548		
	Nanchang President Enterprises Co., Ltd.	"	"	-	RMB 130,512	72.18%	RMB 130,512		
	Jinmailang Beverage (Beijing) Co., Ltd.	"	"	-	RMB 290,488	40.40%	RMB 290,488		
	Harbin President Enterprises Co., Ltd. etc.	"	"	-	RMB 113,794	100.00%	RMB 113,794		
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Fujian Ton Yi Industrial Holdings Ltd.	"	"	9	US 101,784	"	US 99,558		
	Cayman Jiangsu Ton Yi Holdings Ltd.	"	"	5	US 56,679	"	US 52,435		
	Wuxi Ton Yi Industrial Packaging Co., Ltd.	"	"	-	US 14,751	"	US 14,751		
	Chengdu Ton Yi Industrial Packaging Co., Ltd. etc.	"	"	1	US 3,293	"	US 3,293		
Ton Yu Investment Inc.	EPiSTAR Corporation	-	7	131	11,676	-	11,676		
	Toppoly Optoelectronics Corp.	-	9	112,500	896,625	2.67%	-	(Note 10)	
	Scino Pharm Taiwan Ltd. etc.	Subsidiary accounted for under the equity method etc.	"	15,675	133,756	0.35%	-		
	Rich Universe International Limited	An investee company accounted for under the equity method	11	19,800	832,929	50.00%	832,929		

June 30, 2009									
Investor	Type of securities	Relationship with the issuer	Accounts (Note)	Number of shares (in thousands)	Book value	Percentage of ownership	Market value	Note	
Chengdu President Enterprises Food Co., Ltd.	Stock : Yantai North Andre Juice Co., Ltd. Heilongjiang Wondersun Dairy Co.	- -	9 "	424,184 6,950	RMB 130,510 RMB 23,727	9.95% 1.80%	RMB 130,510 RMB 23,727		
	United Advisor Venture Management Ltd. etc.	An investee company accounted for under the equity method etc.	11	-	RMB 71,840	19.87% 25.00%	RMB 71,840		
Cayman Fujian Ton Yi Industrial Holdings Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company accounted for under the equity method	"	-	US 99,603	86.80%	-		
Cayman Jiangsu Ton Yi Holdings Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	"	"	-	US 52,470	82.86%	-		
President Fair Development Corp. etc.	Beneficiary Certificates : UPAMC JAMES Bond Fund etc. Union Bond Fund etc.	- -	1 6	3,158 143,978	50,435 1,339,727	- -	50,435 1,339,727		
	Stock : Toppoly Optoelectronics Corp. etc. Kainan Plywood& Wood Mfg. Co., Ltd. etc.	- -	9 11	37,140 270,591	1,673,594 6,478,238	- -	- 6,070,647		
		An investee company accounted for under the equity method etc.							

(Note 1) 30,564,000 shares of outstanding common stock of President Securities Corp. with book value of \$469,117 was used as collateral for loan.

(Note 2) 69,000,000 shares of outstanding common stock of Toppoly Optoelectronics Corp. with book value of \$549,930 ; 24,008,000 shares of outstanding common stock of Ton-Yi Industrial Corp. with book value of \$293,321 ; 10,311,000 shares of outstanding common stock of TTET Union Corp. with book value of \$200,664 were used as collateral for commercial paper issuance.

(Note 3) 138,000,000 shares of outstanding common stock of New Century Info-Comm. Co., Ltd. with book value of \$1,255,800 was used as collateral for loan.

(Note 4) 144,000,000 shares of outstanding common stock of Toppoly Optoelectronics Corp. with book value of \$1,147,683 was used as collateral for loan.

(Note 5) 27,000,000 shares of the outstanding common stock of CDIB & PARTNERS Investment Holding Corp. with book value of \$250,000 was used as collateral for loan.

(Note 6) 70,000,000 shares of outstanding common stock of President Life Sciences Co., Ltd. with book value of \$436,365 was used as collateral for loan.

(Note 7) 241,000,000 shares of outstanding common stock of President Fair Development Corp. with book value of \$1,907,964 was used as collateral for loan.

(Note 8) 61,100,000 shares of outstanding common stock of President Entertainment Corp. with book value of \$683,923 was used as collateral for loan.

(Note 9) 40,313,000 shares of outstanding common stock of Kang Na Hsiung Enterprises Co., Ltd. with book value of \$597,415 was used as collateral for loan.

(Note 10) 10,000,000 shares of outstanding common stock of Toppoly Optoelectronics Corp. with book value of \$79,700 was used as collateral for loan.

(Note) The code number explanation is as follows :

1. Financial assets held for trading
2. Available-for-sale financial assets - current
3. Held-to-maturity financial assets - current
4. Financial assets carried at cost - current
5. Investments in bonds without active markets - current
6. Financial assets at fair value through profit or loss - current
7. Available-for-sale financial assets - non-current
8. Held-to-maturity financial assets - non-current
9. Financial assets carried at cost - non-current
10. Investments in bonds without active markets - non-current
11. Long-term equity investments accounted for under the equity method

(4)The cumulative buying or selling amount of one specific security exceeding the lower of \$100,000 or 20 percent of the contributed capital (Unit in thousands of currencies indicated):

Investor	Type of securities	General ledger account (Note)	Name of the counter-party	Relationship	Beginning balance		Addition		Disposal			Other increase (decrease)		Ending balance		
					Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Sale Price	Book value	Gain (loss) on disposal	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount
Uni-President Enterprises Corp.	Stock : Tung Ho Development Corp.	11	Capital increase	-	96,395	(\$ 160,727)	72,120	\$ 721,200	-	\$ -	\$ -	\$ -	(96,395)	(\$ 4,740)	72,120	\$ 555,733
	Uni-President Department Stores Corp.	"	"	-	36,000	116,400	12,000	120,000	-	-	-	-	(51,066)		48,000	185,334
Cayman President Holdings Ltd.	Sanshui Jianlibao Commerce Co., Ltd.	"	"	-	-	-	-	US 43,910	-	-	-	-	(US 14,952)		-	US 28,958
	President-Kikkoman Zhenji Foods Co., Ltd.	"	"	-	-	-	-	US 19,758	-	-	-	-	(US 495)		-	US 19,263
	Songjiang Enterprises Co., Ltd.	"	"	-	-	-	-	US 11,000	-	-	-	-	(US 7,015)		-	US 3,985
Kai Yu Investment Co., Ltd.	President Chain Store Corp.	"	-	-	-	-	3,700	271,796	-	-	-	-	5,320		3,700	277,116
President International Development Corp.	Chunghwa Telecom Corp.	7	-	-	-	-	6,147	367,321	(165)	10,780	(10,296)	484	(310)	14,475	5,672	371,500
	China Steel Corp.	"	-	-	-	-	6,294	149,034	(6,294)	169,994	(149,034)	20,960	-	-	-	-
	EPISTAR Corporation	"	-	-	2,394	70,870	-	-	(1,091)	104,890	(98,658)	6,232	-	143,385	1,303	115,597
	Kang Na Hsiung Enterprises Co., Ltd.	11	-	-	48,410	683,190	-	-	(5,630)	103,126	(82,220)	20,906	-	33,005	42,780	633,975
President Chain Store Corp.	Beneficiary Certificates : Fuhwatrust Bond Fund	6	-	-	83,504	1,150,137	434,319	5,990,000	(388,097)	5,351,420	(5,350,028)	1,392	-	11	129,726	1,790,120
	ING Global Bond Portfolio	"	-	-	-	-	96,254	1,500,000	(32,092)	500,063	(500,000)	63	-	10	64,162	1,000,010

Investor	Type of securities	General ledger account (Note)	Name of the counter-party	Relationship	Beginning balance		Addition		Disposal			Other increase (decrease)		Ending balance		
					Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Sale Price	Book value	Gain (loss) on disposal	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount
President Chain Store Corp.	Beneficiary Certificates : Polaris De Bao Fund	6	-	-	-	\$ -	113,343	\$ 1,300,000	(26,164)	\$ 300,097	(\$ 300,000)	\$ 97	-	\$ 17	87,179	\$ 1,000,017
	JiH Sun Bond Fund	"	-	-	-	-	84,544	1,190,000	(59,713)	840,224	(840,000)	224	-	78	24,831	350,078
	First Global Investment Trust	"	-	-	27,723	400,008	69,175	1,000,000	(27,723)	400,244	(400,000)	244	-	24	69,175	1,000,032
	Wan Tai Bond Fund	"	-	-	-	-	63,409	1,000,000	(31,712)	500,130	(500,000)	130	-	10	31,697	500,010
	PCA WELL POOL FUND	"	-	-	-	-	42,400	550,000	-	-	-	-	-	10	42,400	550,010
	HSBC NTD Money Management Fund 2	"	-	-	-	-	20,676	300,000	(20,676)	300,033	(300,000)	33	-	-	-	-
	Prudential Financial Bond Fund	"	-	-	66,290	1,000,033	19,186	290,000	(66,290)	1,000,563	(1,000,000)	563	-	60	19,186	290,093
	Hua Nan Phoenix Fund	"	-	-	96,619	1,500,039	-	-	(96,619)	1,500,396	(1,500,000)	396	-	(39)	-	-
	UPAMC JAMES Bond Fund	"	-	-	56,479	900,013	-	-	(56,479)	900,527	(900,000)	527	-	(13)	-	-
	Mega Diamond Bond Fund	"	-	-	50,488	600,020	-	-	(50,488)	600,369	(600,000)	369	-	(20)	-	-
	Polaris De-li Fund	"	-	-	32,137	500,000	-	-	(32,137)	500,244	(500,000)	244	-	-	-	-
	Cathay Bond Fund	"	-	-	8,411	100,007	-	-	(8,411)	100,034	(100,000)	34	-	(7)	-	-
	Stock :															
	Tung Ho Development Corp.	9	Capital decrease and then capital increase	-	26,907	-	19,930	199,300	(26,907)	-	-	-	-	(43,250)	19,930	156,050
	President Chain Store (BVI) Holdings Ltd.	11	Capital increase	-	48,405	1,119,135	28,543	969,151	-	-	-	-	-	(111,132)	76,948	1,977,154
	Rakuten Inc.	"	"	-	8,526	24,651	13,720	137,200	-	-	-	-	-	(38,706)	22,246	123,145

Investor	Type of securities	General ledger account (Note)	Name of the counter-party	Relationship	Beginning balance		Addition		Disposal			Other increase (decrease)		Ending balance		
					Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Sale Price	Book value	Gain (loss) on disposal	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount
President Chain Store Corp.	Stock : Uni-President Department Stores Corp.	11	Capital increase	-	84,000	\$ 271,601	28,000	\$ 280,000	-	\$ -	\$ -	\$ -	-	(\$ 119,273)	112,000	\$ 432,328
	Ren-Hui Investment Corp.	"	"	-	85,304	665,350	-	-	(32,109)	-	(125,000)	-	-	(40)	53,195	540,310
Mech-President Corp.	Beneficiary Certificates : Fuhwatrust Bond Fund	6	-	-	-	-	8,335	115,000	(8,335)	115,004	(115,000)	4	-	-	-	-
Wisdom Distribution Services Corp.	Fuhwatrust Bond Fund	"	-	-	-	-	8,843	122,000	(8,826)	119,017	(119,000)	17	-	-	217	3,000
President Being Corp.	UPAMC JAMES Bond Fund	"	-	-	10	156	12,548	200,000	(1,879)	30,000	(29,993)	7	-	414	10,679	170,577
Retail Support International Corp.	FSITC Bond Fund Capital Safe Income Fund	"	-	-	-	-	1,566	266,300	(1,376)	233,964	(233,917)	47	-	-	190	32,383
Vision Distribution Service Corp.	Fuhwatrust Bond Fund	6	-	-	2,776	38,000	6,816	94,000	(9,592)	132,274	(132,000)	274	-	-	-	-
	UPAMC JAMES Bond Fund	"	-	-	5,026	80,000	6,334	101,000	(5,147)	82,133	(82,000)	133	-	-	6,213	99,000
President Logistics International Corp.	IBT 1699 Bond Fund PCA WELL POOL FUND	"	-	-	1,446	18,530	12,374	159,150	(11,490)	147,762	(147,680)	82	-	-	2,330	30,000
		"	-	-	842	10,900	7,403	95,900	(8,185)	106,060	(106,021)	39	-	-	60	779
Uni-President Enterprises China Holdings Ltd.	Stock : WantWant China Holdings Limited	7	-	-	77,842	RMB 245,001	-	-	(10,573)	RMB 36,203	(RMB 27,822)	RMB 8,381	-	RMB 42,553	67,269	RMB 259,732
	Uni-President Asia Holdings Ltd.	11	Capital increase	-	-	RMB4,815,034	-	RMB 239,026	-	-	-	-	-	RMB 143,666	-	RMB5,197,726
Uni-President Asia Holdings Ltd.	President Enterprises (China) Investment Co., Ltd.	"	"	-	-	RMB4,267,680	-	RMB 239,071	-	-	-	-	-	RMB 431,171	-	RMB4,937,922

Investor	Type of securities	General ledger account (Note)	Name of the counter-party	Relationship	Beginning balance		Addition		Disposal			Other increase (decrease)		Ending balance									
					Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Sale Price	Book value	Gain (loss) on disposal	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount							
President Chain Store (BVI) Holdings Ltd.	Stock : President Chain Store in Hong Kong Holdings Limited	11	Capital increase	-	-	\$	-	27,042	US	27,042	-	\$	-	\$	-	-	(US 2,926)	27,042	US	24,116			
President Information Corp.	Beneficiary Certificates : Fuhwatrust Bond Fund	6	-	-	3,689	50,765		7,953	109,700	(	6,700)	92,400	(	92,298)	102	-	-	4,942		68,167		
President (BVI) International Holdings Ltd.	Overseas Convertible Bonds : Yue Yuen Industrial (Holdings) Ltd. SinoPac Holdings	3	-	-	-	-	HK	42,800	-	-	-	-	-	-	-	-	-	-	HK	42,800			
	Equity-Linked Notes : Swiss bank - Equity-Linked Notes	6	-	-	-	-	US	37,944	(	20,000)	US	21,582	(US	18,451)	US	3,131	-	US	1,436	20,095	US	20,929
President (BVI) International Holdings Ltd.	Stock : WantWant China Holdings Limited	7	-	-	51,894	HK	166,580	-	-	(28,894)	HK	108,620	(HK	87,557)	HK	21,063	-	HK	19,877	23,000	HK	98,900
President (BVI) International Holdings Ltd.	Accuary Inc.	"	-	-	9,669	US	49,892	-	-	(1,700)	US	8,588	(US	228)	US	8,360	-	US	3,250	7,969	US	52,914
President Enterprises (China) Investment Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	11	Capital increase	-	-	RMB	418,491	-	RMB	102,594	-	-	-	-	-	-	-	(RMB	24,760)	-	RMB	496,325	
	Kunshan President Enterprises Food Co., Ltd.	"	"	-	-	RMB	573,713	-	RMB	102,584	-	-	-	-	-	-	-	(RMB	66,258)	-	RMB	610,039	
	Chengdu President Enterprises Food Co., Ltd.	"	"	-	-	RMB	415,372	-	RM	102,390	-	-	-	-	-	-	-	(RMB	25,719)	-	RMB	492,043	

Investor	Type of securities	General ledger account (Note)	Name of the counter-party	Relationship	Beginning balance		Addition		Disposal			Other increase (decrease)		Ending balance	
					Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Sale Price	Book value	Gain (loss) on disposal	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount
President Enterprises (China) Investment Co., Ltd.	Stock : Guangzhou President Enterprises Co., Ltd.	11	Capital increase	-	- RMB 399,593	-	RMB 82,048	-	\$ -	\$ -	\$ -	-	- RMB 32,057	-	RMB 513,698
	Hefei President Enterprises Co., Ltd.	"	"	-	- RMB 132,727	-	RMB 68,396	-	-	-	-	-	RMB 754	-	RMB 201,877
	Xinjiang President Enterprises Food Co., Ltd.	"	"	-	- RMB 99,991	-	RMB 68,375	-	-	-	-	-	RMB 10,530	-	RMB 178,896
	Zhengzhou President Enterprises Food Co., Ltd.	"	"	-	- RMB 305,399	-	RMB 68,260	-	-	-	-	-	RMB 53,186	-	RMB 426,845
	Fuzhou President Enterprises Co., Ltd.	"	"	-	- RMB 130,914	-	RMB 68,251	-	-	-	-	-	(RMB 16,802)	-	RMB 182,363
	President (Shanghai) Trading Co., Ltd.	"	"	-	- (RMB 49,535)	-	RMB 54,667	-	-	-	-	-	(RMB 4,629)	-	RMB 503
	Guangzhou President Heathly Food Technology Co., Ltd.	"	"	-	- RMB 12,702	-	RMB 34,187	-	-	-	-	-	(RMB 7,793)	-	RMB 39,096
	President Bama Bottled Water Co., Ltd.	"	"	-	-	-	RMB 28,365	-	-	-	-	-	RMB 358	-	RMB 28,723
President Energy Development (Cayman Islands) Ltd.	Victoria Global Fund	9	-	-	21 US 20,800	7	US 12,000	-	-	-	-	-	-	28	US 32,800

Investor	Type of securities	General ledger account (Note)	Name of the counter-party	Relationship	Beginning balance		Addition		Disposal			Other increase (decrease)		Ending balance		
					Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Sale Price	Book value	Gain (loss) on disposal	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount
Zhengzhou President Enterprises Food Co., Ltd.	Stock : United Adrisor Venture Management Ltd.	11	Capital increase	-	-	\$ -	-	RMB 36,750	-	\$ -	\$ -	\$ -	-	(RMB 759)	-	RMB 35,991
President (Vietnam) Co., Ltd.	Binh Duong Beverages	"	-	-	980	VND97,912,687	613	VND61,250,000	-	-	-	-	-	(VND8,218,612)	1,593	VND 150,944,075
Chengdu President Enterprises Food Co., Ltd.	United Adrisor Venture Management Ltd. Yantai North Andre Juice Co., Ltd.	"	Capital increase	-	-	RMB 34,415	-	RMB 83,725	-	-	-	-	-	RMB 12,370	-	RMB 130,510
Guangzhou President Enterprises Co., Ltd.	"	"	-	-	-	-	-	RMB 75,111	-	-	-	-	-	-	-	RMB 75,111

(Note) The code number explanation is as follows :

1. Financial assets held for trading
2. Available-for-sale financial assets - current
3. Held-to-maturity financial assets - current
4. Financial assets carried at cost - current
5. Investments in bonds without active markets - current
6. Financial assets at fair value through profit or loss - current
7. Available-for-sale financial assets - non-current
8. Held-to-maturity financial assets - non-current
9. Financial assets carried at cost - non-current
10. Investments in bonds without active markets - non-current
11. Long-term equity investments accounted for under the equity method

(5) Acquisition of real estate with an amount exceeding \$100,000 or 20 percent of the contributed capital (Unit in thousands of currencies indicated):

Corporation of acquisition	Name of property	Date of acquisition	Trade amount	Status of payment of proceeds	Name of the counter-party	Relationship	If there are counter party, the information form prior period.				The corporation of decision price	Reason for acquisition	Other terms
							Owner	Relationship of salers	Transfer day	Amount			
President Transnet Corp.	The transfer center of south	98.03.01	\$ 182,426	the remnants amount haven't payment yet	CHUAN-HSIN Construction Co., Ltd.	-	-	-	-	-	-	The transfer center for operating	-

(6) Disposal of real estate with an amount exceeding \$100,000 or 20 percent of the contributed capital: None.

(7) Purchases or sales transactions with related parties amounting to \$100,000 or 20 percent of the contributed capital (Unit in thousands of currencies indicated):

Purchases/sales company	Name of the counter party	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable / (payable)		
			Purchases/sales	Amount	Percentage of net purchases /sales	Credit terms	Unit Price	Credit Period	Amount	Percentage of Notes or accounts receivable / (payable)	Note
Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	Subsidiary accounted for under the equity method	(Sales)	(\$ 3,287,422)	(15%)	(Note1)	\$ -	(Note 1)	\$ 1,005,242	17	-
	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	"	(2,882,263)	(14%)	"	-	"	622,216	10	-
	President Chain Store Corp.	Subsidiary accounted for under the equity method	"	(965,969)	(5%)	"	-	"	198,797	3	-
	Tun Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	"	(855,111)	(4%)	"	-	"	295,591	5	-
	Retail Support International Corp.	Subsidiary accounted for under the equity method	"	(820,061)	(4%)	"	-	"	237,756	4	-
	TTET Union Corp.	"	"	(499,210)	(2%)	"	-	"	73,993	1	-
	Tung Shun Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchase	529,490	5%	"	-	"	(91,578)	(5)	-
			(Sales)	(486,476)	(2%)	"	-	"	242,906	4	-
	Kuan Chang Enterprises Corp.	"	"	(282,017)	(1%)	"	-	"	97,104	2	-
	Uni-President Vendor Corp.	Subsidiary accounted for under the equity method	"	(279,771)	(1%)	"	-	"	60,842	1	-

Purchases/sales company	Name of the counter party	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable / (payable)		
			Purchases/ sales	Amount	Percentage of net purchases /sales	Credit terms	Unit Price	Credit Period	Amount	Percentage of Notes or accounts receivable / (payable)	Note
Uni-President Enterprises Corp.	Tone Chu Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(\$ 270,403)	(1%)	(Note1)	\$ -	(Note 1)	\$ 78,246	1	-
	Far-Tung Enterprises Corp.	"	"	(237,584)	(1%)	"	-	"	61,348	1	-
	Tung Chang Enterprises Corp.	"	"	(237,003)	(1%)	"	-	"	26,846	-	-
	Tung Yi Enterprises Corp.	"	"	(197,286)	(1%)	"	-	"	90,669	2	-
	Tung-Hsiang Enterprises Corp.	"	"	(190,108)	(1%)	"	-	"	71,916	1	-
	Tung Che Enterprises Corp.	"	"	(188,432)	(1%)	"	-	"	77,016	1	-
	Hsin Tung Enterprises Corp.	"	"	(141,353)	(1%)	"	-	"	14,444	-	-
	Tung Yu Enterprises Corp.	"	"	(128,448)	(1%)	"	-	"	13,296	-	-
	Wei-Tong Enterprises Cporation	"	"	(112,047)	(1%)	"	-	"	21,950	-	-
	Chang Tung Corporation Limited	An investee company of Kai Nan International Corp. accounted for under the equity method	"	(105,455)	-	"	-	"	10,580	-	-
	President Kikkoman Inc.	Subsidiary accounted for under the equity method	Purchase	450,124	4%	"	-	"	(72,150)	(4)	-
	President Nisshin Corp.	"	"	196,385	2%	"	-	"	(40,644)	(2)	-
Uni-President Vendor Corp.	Uni-President Enterprises Corp.	The Company	"	279,771	79%	Closes its accounts 30~60 days after the end of each month	-	-	(60,842)	(61)	-

Purchases/sales company	Name of the counter party	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable / (payable)		
			Purchases/sales	Amount	Percentage of net purchases /sales	Credit terms	Unit Price	Credit Period	Amount	Percentage of Notes or accounts receivable / (payable)	Note
Nanlien International Corp.	Lien Bo Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(\$ 516,592)	(45%)	Closes its accounts 15~60 days after the end of each month	\$ -	-	\$ 28,893	24	-
	Lien Song Enterprises Corp.	"	"	(106,070)	(9%)	12 days after shipping	-	-	14,752	12	-
President Nisshin Corp.	Uni-President Enterprises Corp.	The Company	"	(196,385)	(44%)	15 days	-	-	40,644	29	-
President Packaging Corp.	Retail Support International Corp.	Subsidiary accounted for under the equity method	"	(112,219)	(22%)	Closes its accounts 30 days after the end of each month	-	-	40,071	28	-
President Musashino Corp.	Uni-President Cold Chain Corp.	"	"	(558,680)	(99%)	Closes its accounts 45 days after the end of each month	-	-	221,198	99	-
President Kikkoman Inc.	Uni-President Enterprises Corp.	The Company	"	(450,124)	(98%)	One month	-	-	72,150	94	-
Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd.	An investee company accounted for under the equity method	"	(3,166,726)	(34%)	45 days after shipping	-	-	470,535	48	-
	Toyota Tsusho Corp	Director	"	(191,197)	(2%)	the same with the party	-	-	9,506	1	-
	TTET Union Corp.	Subsidiary accounted for under the equity method	Purchase	1,936,202	32%	"	-	-	(332)	-	-
President Information Corp.	President Chain Store Corp.	"	(Service revenue)	(293,519)	(74%)	Closes its accounts 30 days after the end of each month	-	-	116,310	82	-
			(Sales)	(132,535)	(1%)	"	-	-	26,792	3	-

Purchases/sales company	Name of the counter party	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable / (payable)		
			Purchases/sales	Amount	Percentage of net purchases /sales	Credit terms	Unit Price	Credit Period	Amount	Percentage of Notes or accounts receivable / (payable)	Note
President Chain Store Corp.	Retail Support International Corp.	Subsidiary accounted for under the equity method	Purchase	\$ 18,902,735	56%	Closes its accounts 10~54 days after the end of each month	(Note 2)	-	(\$ 3,051,435)	(29)	-
	Uni-President Cold Chain Corp.	"	"	8,141,048	24%	Closes its accounts 20~70 days after the end of each month	"	-	(3,024,764)	(29)	-
	Wisdom Distribution Services Corp.	An investee company accounted for under the equity method	"	3,988,518	12%	Closes its accounts 30~69 days after the end of each month	"	-	(1,303,864)	(12)	-
	Uni-President Enterprises Corp.	The Company	"	965,969	3%	Closes its accounts 30 days after the end of each month	-	-	(198,797)	(2)	-
	Qware Systems & Services Corp.	Subsidiary accounted for under the equity method	"	147,379	-	Closes its accounts 45 days after the end of each month	-	-	(54,759)	(1)	-
	President Transnet Corp.	"	Operating cost	334,762	1%	Closes its accounts 30 days after the end of each month	-	-	(54,109)	(1)	-
Qware Systems & Services Corp.	President Chain Store Corp.	"	(Sales)	(147,379)	(67%)	Closes its accounts 45 days after the end of each month	-	-	54,759	56	-
Retail Support Taiwan Corp.	Retail Support International Corp.	"	"	(109,474)	(91%)	Closes its accounts 15~20 days after the end of each month	-	-	22,429	85	-
Uni-President Cold Chain Corp.	President Chain Store Corp.	"	"	(8,141,048)	(99%)	Closes its accounts 20~70 days after the end of each month	(Note 3)	-	3,024,764	99	-

Purchases/sales company	Name of the counter party	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable / (payable)		
			Purchases/sales	Amount	Percentage of net purchases /sales	Credit terms	Unit Price	Credit Period	Amount	Percentage of Notes or accounts receivable / (payable)	Note
Uni-President Cold Chain Corp.	Hi-Life International Co., Ltd.	An investee company of Kuang Chuan Dairy Co., Ltd. accounted for under the equity method	(Sales)	(\$ 103,078)	(1%)	Closes its accounts 45 days after the end of each month	\$ -	-	\$ 44,526	1	-
	Uni-President Enterprises Corp.	The Company	Purchase	3,287,422	44%	Closes its accounts 30 days after the end of each month	-	-	(1,005,242)	(36)	-
	President Musashino Corp.	Subsidiary accounted for under the equity method	"	558,680	7%	Closes its accounts 45 days after the end of each month	-	-	(221,198)	(8)	-
Retail Support International Corp.	President Chain Store Corp.	"	(Sales)	(18,902,735)	(90%)	Closes its accounts 10~54 days after the end of each month	(Note 3)	-	3,051,435	84	-
	President Drugstore Business Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	"	(1,732,064)	(8%)	Closes its accounts 50 days after the end of each month	-	-	611,099	13	-
	President Coffee Corp.	Subsidiary accounted for under the equity method	"	(201,820)	(1%)	Closes its accounts 28 days after the end of each month	-	-	34,165	1	-
	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchase	934,757	5%	Closes its accounts 30 days after the end of each month	-	-	(226,211)	(4)	-
	Uni-President Enterprises Corp.	The Company	"	820,061	4%	"	-	-	(237,756)	(4)	-
	Lien Bo Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	"	386,046	2%	Closes its accounts 15~70 days after the end of each month	-	-	(102,733)	(2)	-

Purchases/sales company	Name of the counter party	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable / (payable)		
			Purchases/sales	Amount	Percentage of net purchases /sales	Credit terms	Unit Price	Credit Period	Amount	Percentage of Notes or accounts receivable / (payable)	Note
Retail Support International Corp.	President Pharmaceutical Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchase	\$ 376,588	2%	Closes its accounts 30~60 days after the end of each month	\$ -	-	(\$ 118,718)	(2)	-
	President Packaging Corp.	Subsidiary accounted for under the equity method	"	112,219	1%	Closes its accounts 30 days after the end of each month	-	-	(40,071)	(1)	-
	Weilih Food Industrial Corp. Ltd.	"	"	111,201	1%	Closes its accounts 30~60 days after the end of each month	-	-	(44,681)	(1)	-
President Coffee Corp.	Starbucks Corporation	The Parent company Subsidiary accounted for under the equity method	"	208,137	31%	Closes its accounts 30 days after the end of each month	-	-	(42,992)	(21)	-
	Tung Chang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	"	173,752	26%	"	-	-	(28,957)	(17)	-
	Retail Support International Corp.	Subsidiary accounted for under the equity method	"	201,820	28%	Closes its accounts 28 days after the end of each month	-	-	(34,165)	(15)	-
President Pharmaceutical Corp.	"	"	(Sales)	(376,588)	(47%)	Closes its accounts 30~ 60 days after the end of each month	-	-	118,718	36	-
President Transnet Corp.	President Chain Store Corp.	Subsidiary accounted for under the equity method	"	(334,762)	(16%)	Closes its accounts 30 days after the end of each month	-	-	54,109	10	-
President Drugstore Business Corp.	Retail Support International Corp.	"	Purchase	1,732,064	98%	Closes its accounts 50 days after the end of each month	-	-	(611,099)	(97)	-

Purchases/sales company	Name of the counter party	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable / (payable)		
			Purchases/sales	Amount	Percentage of net purchases /sales	Credit terms	Unit Price	Credit Period	Amount	Percentage of Notes or accounts receivable / (payable)	Note
Wisdom Distribution Services Corp.	President Chain Store Corp.	Subsidiary accounted for under the equity method	(Sales)	(\$ 3,988,518)	(97%)	Closes its accounts 30~69 days after the end of each month	\$ -	-	\$ 1,303,864	95	-
	Vision Distribution Service Corp.	An investee company of Wisdom Distribution Services Corp. accounted for under the equity method	Purchase	219,548	4%	Closes its accounts 65 days after the end of each month	-	-	(109,834)	(7)	-
Tung Ang Enterprises Corp.	Retail Support International Corp.	Subsidiary accounted for under the equity method	(Sales)	(934,757)	(28%)	Closes its accounts 30 days after the end of each month	-	-	226,211	25	-
	Tung-Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	"	(565,993)	(17%)	77 days after shipping	-	-	272,159	31	-
	Far-Tung Enterprises Corp.	"	"	(225,586)	(7%)	45 days after shipping	-	-	64,054	7	-
	Tung Yu Enterprises Corp.	"	"	(216,775)	(7%)	46 days after shipping	-	-	26,864	3	-
	Tone Chu Enterprises Corp.	"	"	(134,079)	(4%)	Closes its accounts 30 days after the end of each month	-	-	54,454	6	-
	Hsin Tung Enterprises Corp.	"	"	(108,881)	(3%)	15 days after shipping	-	-	14,923	2	-
	Wei-Tong Enterprises Coporation	"	"	(103,857)	(3%)	45 days after shipping	-	-	18,323	2	-
	Uni-President Enterprises Corp.	The Company	Purchase	2,882,263	100%	(Note4)	-	-	(622,216)	(95)	-
Vision Distribution Service Corp.	Wisdom Distribution Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(219,548)	(40%)	Closes its accounts 65 days after the end of each month	-	-	109,834	43	-

Purchases/sales company	Name of the counter party	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable / (payable)		
			Purchases/sales	Amount	Percentage of net purchases /sales	Credit terms	Unit Price	Credit Period	Amount	Percentage of Notes or accounts receivable / (payable)	Note
Muji (Taiwan) Co. Ltd.	Representatives of Ryohin Keikaku Co., Ltd.	An investor company of Muji (Taiwan) Co., Ltd. accounted for under the equity method	Purchase	\$ 221,754	70%	Closes its accounts 30 days after the end of each month	\$ -	-	(\$ 19,829)	(21)	-
Lien Bo Enterprises Corp.	Retail Support International Corp.	Subsidiary accounted for under the equity method	(Sales)	(386,046)	(57%)	Closes its accounts 15~70 days after the end of each month	-	-	102,733	45	-
	Nanlien International Corp.	"	Purchase	516,592	75%	Closes its accounts 15~60 days after the end of each month	-	-	(28,893)	(66)	-
	Union Chinese Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	"	127,046	19%	Closes its accounts 60 days after the end of each month	-	-	(4,019)	(9)	-
Tung-Hsiang Enterprises Corp.	Presicarre Corp.	Subsidiary accounted for under the equity method	(Sales)	(433,085)	(30%)	Closes its accounts 60 days after the end of each month	-	-	195,446	31	-
	Hi-Life International Co., Ltd.	An investee company of Kuang Chuan Dairy Co., Ltd. accounted for under the equity method	"	(115,532)	(8%)	Closes its accounts 30 days after the end of each month	-	-	46,031	7	-
	Uni-President Enterprises Corp.	The Company	Purchase	855,111	57%	Two months	-	-	(295,591)	(50)	-
Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	"	565,993	38%	77 days after shipping	-	-	(272,159)	(46)	-	

Purchases/sales company	Name of the counter party	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable / (payable)			
			Purchases/ sales	Amount	Percentage of net purchases /sales	Credit terms	Unit Price	Credit Period	Amount	Percentage of Notes or accounts receivable / (payable)		Note
Tung Shun Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchase	\$ 486,476	96%	Two months	\$ -	-	(\$ 242,906)	(95)	-	
	Hi-Life International Co., Ltd.	An investee company of Kuang Chuan Dairy Co., Ltd. accounted for under the equity method	(Sales)	(131,997)	(27%)	Closes its accounts 45 days after the end of each month	-	-	58,289	(22)	-	
Tone Chu Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchase	270,403	66%	Two months	-	-	(78,246)	(60)	-	
	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	"	134,079	32%	Closes its accounts 30 days after the end of each month	-	-	(54,454)	(42)	-	
	Presicarre Corp.	Subsidiary accounted for under the equity method	(Sales)	(219,064)	(54%)	Closes its accounts 60 days after the end of each month	-	-	91,170	(57)	-	
Tung-Hsiang Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchase	190,108	77%	Two months	-	-	(71,916)	(75)	-	
Tung Che Enterprises Corp.	"	"	"	188,432	75%	"	-	-	(77,016)	(70)	-	
	Presicarre Corp.	Subsidiary accounted for under the equity method	(Sales)	(109,664)	(45%)	Closes its accounts 60 days after the end of each month	-	-	64,144	(58)	-	
Tung Yu Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchase	128,448	34%	two weeks after shipping	-	-	(13,296)	(29)	-	
	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. Accounted for under the equity method	"	216,775	58%	46 days after shipping	-	-	(26,864)	(59)	-	
Tung Yi Enterprises Corp.	Uni-President Enterprises Corp.	The Company	"	197,286	97%	two weeks after shipping	-	-	(90,669)	(96)	-	

Purchases/sales company	Name of the counter party	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable / (payable)		
			Purchases/ sales	Amount	Percentage of net purchases /sales	Credit terms	Unit Price	Credit Period	Percentage of Notes or accounts receivable / (payable)		Note
									Amount	receivable / (payable)	
President Logistics International Corp.	Retail Support International Corp.	Subsidiary accounted for under the equity method	(Sales)	(\$ 262,517)	(37%)	Closes its accounts 20 days after the end of each month	\$ -	-	\$ 48,981	26	-
	Uni-President Cold Chain Corp.	"	"	(259,870)	(37%)	Closes its accounts 35 days after the end of each month	-	-	99,631	53	-
Chieh Shun Transport Corp.	President Transnet Corp.	"	"	(156,767)	(75%)	Closes its accounts 45 days after the end of each month	-	-	55,427	85	-
Lien Song Enterprises Corp.	Nanlien International Corp.	"	Purchase	106,070	74%	12 days after shipping	-	-	(14,752) (	88)	-
Rich Universe International Limited	Uni-Splendor Corp.	An investee company of UNI-HOME TECH CORP. accounted for under the equity method	(Sales) Purchase	(US 65,782) US 10,429	(78%) 14%	(Note5) "	- -	- -	US 6,903 -	100 -	- -
	Grand-Prosper(HK) Ltd.	An investee company accounted for under the equity method	(Sales) Purchase	(US 18,316) US 57,570	(22%) 75%	" "	- -	- -	- -	- -	- -
	Da Tong Ying Corp.	An investee company of UNI-HOME TECH CORP. accounted for under the equity method	"	US 4,405	6%	"	-	-	(US 3,092) (	71)	-
Cayman Ton Yi Industrial Holdings Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company accounted for under the equity method	(Sales)	(US 53,676)	(60%)	45 days after shipping	-	-	US 4,366	47	-
	Jiangsu Ton Yi Tinplate Co., Ltd.	"	"	(US 36,014)	(40%)	"	-	-	US 4,906	52	-
	Ton-Yi Industrial Corp.	Subsidiary accounted for under the equity method	Purchase	US 94,443	100%	45 days after shipping	-	-	(US 14,363) (	100)	-

Purchases/sales company	Name of the counter party	Relationship	Description of transaction					Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable / (payable)		
			Purchases/sales	Amount	Percentage of net purchases /sales	Credit terms	Unit Price	Credit Period	Amount	Percentage of Notes or accounts receivable / (payable)	Note	
Uni-President (Thailand) Ltd.	Uni-President Marketing Ltd.	An investee company accounted for under the equity method	(Sales)	(THD 337,779)	(79%)	Closes its accounts 60 days after the end of each month	\$ -	-	THD 104,784	79	-	
Uni-President Marketing Ltd.	Uni-President (Thailand) Ltd.	An investor company of Uni-President Marketing Ltd. accounted for under the equity method	Purchase	THD 337,779	99%	"	-	-	(THD 104,784)	(99)	-	
Wuxi Ton Yi Industrial Packaging Co., Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Jiangsu Ton Yi Holdings Ltd. accounted for under the equity method	"	US 3,318	96%	Closes its accounts four month	-	-	(US 873)	(37)	-	
Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Ton Yi Industrial Packaging Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	(Sales)	(US 3,318)	(6%)	"	-	-	US 873	4	-	
	Cayman Ton Yi Industrial Holdings Ltd.	An investor company of Jiangsu Ton Yi Tinplate Co., Ltd. Accounted for under the equity method	Purchase	US 36,014	95%	45 days after shipping	-	-	(US 4,906)	(73)	-	
Fujian Ton Yi Tinplate Co., Ltd.	"	An investee company of Fujian Ton Yi Tinplate Co., Ltd. Accounted for under the equity method	"	US 53,676	96%	"	-	-	(US 4,366)	(72)	-	
Wuhan President Enterprises Food Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	"	RMB 27,258	10%	Closes its accounts 60 days after the end of each month	-	-	-	-	-	

Purchases/sales company	Name of the counter party	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable / (payable)		
			Purchases/sales	Amount	Percentage of net purchases /sales	Credit terms	Unit Price	Credit Period	Percentage of Notes or accounts receivable / (payable)		Note
									Amount	receivable / (payable)	
Kunshan President Enterprises Food Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of President Enterprises (China) accounted for under the equity method	Purchase	RMB 39,571	9%	Closes its accounts 60 days after the end of each month	\$ -	-	(RMB 15,264) (	22)	-
	Shanghai E & P Trading Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	"	RMB 47,234	11%	"	-	-	(RMB 9,481) (	6)	-
Chengdu President Enterprises Food Co., Ltd.	"	"	"	RMB 23,619	8%	Closes its accounts 15 days after the end of each month	-	-	(RMB 1,276) (	2)	-
Hefei President Enterprises Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	An investee company of President Enterprises (China) accounted for under the equity method	(Sales)	(RMB 39,571)	(5%)	Closes its accounts 60 days after the end of each month	-	-	RMB 15,264	53	-
Shenyang President Enterprises Co., Ltd.	Beijing President Food Co., Ltd.	"	"	(RMB 39,305)	(21%)	Closes its accounts 15 days after the end of each month	-	-	RMB 10,088	39	-
Zhengzhou President Enterprises Food Co., Ltd.	"	"	"	(RMB 39,047)	(12%)	Closes its accounts 60 days after the end of each month	-	-	RMB 14,530	79	-
Beijing President Enterprises Drinks & Food Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchase	RMB 33,142	17%	Closes its accounts 15 days after the end of each month	-	-	(RMB 5,379) (	11)	-

Purchases/sales company	Name of the counter party	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable / (payable)		
			Purchases/sales	Amount	Percentage of net purchases /sales	Credit terms	Unit Price	Credit Period	Percentage of Notes or accounts receivable / (payable)		Note
									Amount	receivable / (payable)	
Beijing President Food Co., Ltd.	Zhengzhou President Enterprises Food Co., Ltd.	An investee company of President Enterprises (China) accounted for under the equity method	Purchase	RMB 39,047	49%	Closes its accounts 60 days after the end of each month	\$ -	-	(RMB 14,530)	(21)	-
	Shenyang President Enterprises Co., Ltd.	"	"	RMB 39,305	32%	Closes its accounts 15 days after the end of each month	-	-	(RMB 10,088)	(39)	-
Guangzhou President Enterprises Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	"	RMB 25,694	7%	Closes its accounts 30 days after the end of each month	-	-	(RMB 2,557)	(2)	-
Shanghai E & P Trading Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	An investee company of President Enterprises (China) accounted for under the equity method	(Sales)	(RMB 47,234)	(19%)	Closes its accounts 60 days after the end of each month	-	-	RMB 9,481	33	-
	Beijing President Enterprises Drinks & Food Co., Ltd.	"	"	(RMB 33,142)	(14%)	Closes its accounts 15 days after the end of each month	-	-	RMB 5,379	18	-
	Wuhan President Enterprises Food Co., Ltd.	"	"	(RMB 27,258)	(11%)	Closes its accounts 60 days after the end of each month	-	-	-	-	-
	Guangzhou President Enterprises Co., Ltd.	"	"	(RMB 25,694)	(11%)	Closes its accounts 30 days after the end of each month	-	-	RMB 2,557	9	-
Shanghai E & P Trading Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of President Enterprises (China) accounted for under the equity method	(Sales)	(RMB 23,619)	(10%)	Closes its accounts 15 days after the end of each month	-	-	RMB 1,276	4	-

Purchases/sales company	Name of the counter party	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable / (payable)		
			Purchases/sales	Amount	Percentage of net purchases /sales	Credit terms	Unit Price	Credit Period	Amount	Percentage of Notes or accounts receivable / (payable)	
										receivable / (payable)	Note
Uni-Splendor Corp.	Ever-Splendor Electrics (Shenzhen) Co., Ltd.	An investee company of UNI-HOME TECH CORP. accounted for under the equity method	(Sales)	(US 13,460)	(10%)	(Note5)	\$ -	-	\$ -	-	-
			Purchase	US 43,877	33%	"	-	-	-	-	-
			(Sales)	(US 10,429)	(7%)	"	-	-	-	-	-
Rich Universe International Limited	An investee company of Ton Yu Investment Inc. accounted for under the equity method	Purchase	US 65,782	49%	"	-	-	(US 6,903)	(41)	-	
		(Sales)	(US 57,570)	(76%)	"	-	-	-	-	-	
		Purchase	US 18,316	24%	"	-	-	-	-	-	
Grand-Prosper (HK) Ltd.	Uni-Splendor Technology (Huizhou) Corp.	An investee company accounted for under the equity method	(Sales)	(US 18,316)	(24%)	"	-	-	US 111,235	100	-
			Purchase	US 57,570	76%	"	-	-	-	-	-
			(Sales)	(RMB 391,475)	(100%)	"	-	-	-	-	-
Uni-Splendor Technology (Huizhou) Corp.	Grand-Prosper (HK) Ltd.	An investee company of Rich Universe International Limited accounted for under the equity method	Purchase	RMB 125,699	46%	"	-	-	(RMB 759,799)	(94)	-
			(Sales)	(RMB 298,326)	(100%)	"	-	-	-	-	-
			Purchase	RMB 89,874	45%	"	-	-	-	-	-
Ever-Splendor Electrics (Shenzhen) Co., Ltd.	Uni-Splendor Corp.	An investee company of UNI-HOME TECH CORP. accounted for under the equity method	(Sales)	(RMB 298,326)	(100%)	"	-	-	-	-	-
			Purchase	RMB 89,874	45%	"	-	-	-	-	-
			(Sales)	(135,017)	47%	(Note5)	-	-	102,103	44	-
Da Tong Ying Corp.	Rich Universe International Limited	An investee company of Ton Yu Investment Inc. accounted for under the equity method	(Sales)	(135,017)	47%	(Note5)	-	-	102,103	44	-

(Note 1) Please refer to Note 5 for the terms of purchases and sales transactions. The above terms are in accordance with the Company's regulations on credit management.

(Note 2) The purchase cost from Retail Support International Corp., Uni-President Cold Chain Corp. and Wisdom Distribution Service Corp. includes markup computed by negotiated rates according to the types of goods.

(Note 3) The sales of Retail Support International Corp. and Uni-President Cold Chain Corp. includes markup computed by negotiated rates according to the types of goods.

(Note 4) The Company closes its accounts every 10 days and remits in 28 days after purchases.

(Note 5) The terms of transaction with related party are due to finance by relationship with its parent.

(8) Receivable from related parties exceeding \$100,000 or 20 percent of the capital stock (Units in thousands of currencies indicated):

The name of the Company	Name of the counter party	Relationship	Other receivables - related party			Overdue receivables		Subsequent collections	Allowance for doubtful accounts
			General ledger account	Amount	Turnover rate	Amount	Action adopted for overdue accounts		
Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	Subsidiary accounted for under the equity method	Accounts receivable	\$ 1,005,242	7.04	\$ -	-	\$ 985,772	\$ -
	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	"	622,216	10.91	-	-	622,216	-
	Tun Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	"	295,591	5.91	-	-	210,312	-
	Tung Shun Enterprises Corp.	"	"	242,906	4.88	-	-	161,164	-
	Retail Support International Corp.	Subsidiary accounted for under the equity method	"	237,756	7.75	-	-	198,880	-
	President Chain Store Corp.	"	"	198,797	10.04	-	-	191,592	-
Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	An investee company accounted for under the equity method	Long-term receivables	US 28,510	-	-	-	-	-
President International Trade & Investment Corp.	Cayman President Holdings Ltd.	Subsidiary accounted for under the equity method	"	US 6,580	-	-	-	-	-
President Musashino Corp.	Uni-President Cold Chain Corp.	"	Accounts receivable	221,198	5.41	-	-	221,198	-
Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd.	An investee company accounted for under the equity method	"	470,535	13.29	-	Active collection	-	-
The Tait Marketing & Distribution Co., Ltd.	Tait (H.K.) Co., Ltd.	An investee company of Tait Asia Co., Ltd. accounted for under the equity method	Long-term accounts receivable-related parties	152,263	-	-	-	-	-
	Tait Trading (Shanghai) Co., Ltd.	"	"	132,125	-	-	-	-	-

The name of the Company	Name of the counter party	Relationship	Other receivables - related party			Overdue receivables		Subsequent collections	Allowance for doubtful accounts
			General ledger account	Amount	Turnover rate	Amount	Action adopted for overdue accounts		
President Information Corp.	President Chain Store Corp.	Subsidiary accounted for under the equity method	Accounts receivable	\$ 116,310	5.33	\$ -	Active collection	\$ -	\$ -
Uni-President Cold Chain Corp.	"	"	"	3,024,764	5.91	-	-	3,024,764	-
Retail Support International Corp.	"	"	"	3,051,435	12.40	-	-	3,051,435	-
	President Drugstore Business Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	"	611,099	5.63	-	-	611,099	-
President Pharmaceutical Corp.	Retail Support International Corp.	Subsidiary accounted for under the equity method	"	118,718	5.92	-	Active collection	-	-
President Collect Service Co. Ltd.	President Transnet Corp.	"	"	368,030	1.00	-	"	-	-
Wisdom Distribution Services Corp.	President Chain Store Corp.	Subsidiary accounted for under the equity method	Accounts receivable	1,303,864	5.70	-	-	1,303,864	-
Uni-President Enterprises China Holdings Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	An investee company of President Enterprises (China) accounted for under the equity method	Other receivables	RMB 88,815	-	-	-	-	-
	Wuhan President Enterprises Food Co., Ltd.	"	"	RMB 68,319	-	-	-	-	-
	Guangzhou President Enterprises Co., Ltd.	"	"	"	-	-	-	-	-
	Kunshan President Enterprises Food Co., Ltd.	"	"	"	-	-	-	-	-
	Chengdu President Enterprises Food Co., Ltd.	"	"	"	-	-	-	-	-
	Nanchang President Enterprises Co., Ltd.	"	"	RMB 54,655	-	-	-	-	-

The name of the Company	Name of the counter party	Relationship	Other receivables - related party			Overdue receivables		Subsequent collections	Allowance for doubtful accounts
			General ledger account	Amount	Turnover rate	Amount	Action adopted for overdue accounts		
Uni-President Enterprises China Holdings Ltd.	Uni-President Asia Holdings Ltd.	An investee company accounted for under the equity method	Other receivables	RMB 54,655	-	\$ -	-	\$ -	-
	Hefei President Enterprises Co., Ltd.	An investee company of President Enterprises (China) accounted for under the equity method	"	RMB 34,160	-	-	-	-	-
	Harbin President Enterprises Co., Ltd.	"	"	"	-	-	-	-	-
	Shenyang President Enterprises Co., Ltd.	"	"	"	-	-	-	-	-
Kai Yu (BVI) Investment Co., Ltd.	Cayman President Holdings Ltd.	Subsidiary accounted for under the equity method	"	US 11,080	-	-	-	-	-
	Zhongshan President Enterprises Co., Ltd.	An investee company of Kai Nan (BVI) Investment Co., Ltd. accounted for under the equity method	"	US 5,000	-	-	-	-	-
Tung Ang Enterprises Corp.	Tun Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	272,159	4.62	-	Active collection	-	-
	Retail Support International Corp.	Subsidiary accounted for under the equity method	"	226,211	9.42	-	"	-	-
Vision Distribution Service Corp.	Wisdom Distribution Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	"	109,834	3.59	-	"	-	-
Lien Bo Enterprises Corp.	Retail Support International Corp.	Subsidiary accounted for under the equity method	"	102,733	6.97	-	"	-	-
Tun Hsiang Enterprises Corp.	Presicarre Corp.	"	"	195,446	4.62	-	"	-	1,954

The name of the Company	Name of the counter party	Relationship	Other receivables - related party		Turnover rate	Overdue receivables		Subsequent collections	Allowance for doubtful accounts
			General ledger account	Amount		Amount	Action adopted for overdue accounts		
President Enterprises (China) Investment Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	An investee company accounted for under the equity method	Other receivables	RMB137,140	-	\$ -	-	\$ -	-
	Chengdu President Enterprises Food Co., Ltd.	"	"	RMB 80,000	-	-	-	-	-
	Fuzhou President Enterprises Co., Ltd.	"	"	RMB 35,000	-	-	-	-	-
	Hefei President Enterprises Co., Ltd.	"	"	RMB 31,160	-	-	-	-	-
	Integrated Marketing & Distribution Co.,Ltd.	"	"	RMB 28,500	-	-	-	-	-
	Beijing President Enterprises Drinks & Food Co., Ltd.	"	"	RMB 24,190	-	-	-	-	-
Zhongshan President Enterprises Co., Ltd.	Sanshui Jianlibao Commerce Co., Ltd.	An investee company of Zhongshan President Enterprises Co., Ltd. accounted for under the equity method	Receivable - related party	RMB 65,000	-	-	-	-	-
Uni-President Asia Holdings Ltd.	President Enterprise (China) Investment Co., Ltd.	An investee company accounted for under the equity method	Other receivables	RMB110,950	-	-	-	-	-
Tait (H.K.) Co., Ltd.	Tait Trading (Shanghai) Co., Ltd.	An investee company of Tait Asia Co., Ltd. accounted for under the equity method	Long-term accounts receivable-related parties	HKD 91,876	-	-	-	-	-
Rich Universe International Limited	Uni-Splendor Corp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	Accounts receivable	US 6,903	14.09	-	Active collection	-	-

The name of the Company	Name of the counter party	Relationship	Other receivables - related party			Overdue receivables		Subsequent collections	Allowance for doubtful accounts
			General ledger account	Amount	Turnover rate	Amount	Action adopted for overdue accounts		
Cayman Ton Yi Industrial Holdings Ltd.	Fujian Ton Yi Tinsplate Co., Ltd.	An investee company accounted for under the equity method	"	US 4,366	17.09	\$ -	-	US 4,366	\$ -
	Jiangsu Ton Yi Tinsplate Co., Ltd.	"	"	US 4,096	13.14	-	-	US 4,906	-
Uni-President (Thailand) Ltd.	Uni-President Marketing Ltd.	"	"	THD104,784	6.34	-	Active collection	-	-
Uni-Splendor Corp.	Uni-Home Tech Corp.	An investee company of President (BVI) International Holdings accounted for under the equity method	Other receivables	US 48,031	-	-	-	-	-
Grand-Prosper (HK) Ltd.	Uni-Splendor Technology (Huizhou) Corp.	An investee company accounted for under the equity method	Accounts receivable	US 111,235	1.44	-	Active collection	-	-
Da Tong Ying Corp.	Rich Universe International Limited	An investee company of Tung Yu accounted for under the equity method	"	102,103	2.87	-	"	-	-
	"	"	Long-term receivables	22,216	-	-	-	-	-

9. Derivative financial instrument transactions (Units in thousands of currencies indicated):

(1) For the Company's derivative financial instrument transactions, please refer to Note 10(4).

(2) The derivative financial instrument transactions of the subsidiaries :

(A) The related information of derivative financial instruments for hedging by the Company's subsidiaries as of June 30, 2009 are as follows :

Name of endorsees	Derivative financial instruments	June 30, 2009	
		Contract amount	Book value
President Nisshin Corp.	Forward exchange contracts - sell NTD buy USD	USD 2,700	\$ 90,259
Uni-Splendor Corp.	Forward exchange contracts - buy NTD sell JP	(JP 1,300,000)	(USD 18)

(B) Additional disclosure information :

The Company's subsidiaries recognized a net gain of \$366 for the year ended June 30, 2009.

2. Disclosure information of investee company

Related information on investee companies for the period ended June 30, 2009 (Units in thousands of currencies indicated)

Investors	Name of investees	Address	Main Business	Original investments		Holding status			Net income (loss) of the investee	Income (loss) recognized by the Company	Note
				Ending balance of the current period	Ending balance of prior period (Note 1)	Shares (in thousands)	Percentage of ownership	Book value			
Uni-President Enterprises Corp.	Cayman President Holdings Ltd.	Grand Cayman Cayman Islands	Professional investment	\$ 5,072,955	\$ 5,072,955	156,136	100.00%	\$16,576,159	\$ 1,895,120	\$1,895,120	Subsidiary
	Kai Nan Investment Co., Ltd.	Tainan Hsien	"	3,793,014	3,793,014	379,301	"	3,567,511	112,822	112,822	"
	President International Trade & Investment Corp.	Trotola, British Virgin Islands	"	1,750,533	1,750,533	45,012	"	2,760,130	4,151	4,151	"
	Kai Yu Investment Co., Ltd.	Tainan Hsien	"	4,662,054	4,662,054	379,705	"	1,850,891	153,706	151,483	"
	President Global Corp.	Buena Park, CA, U.S.A.	Instant noodles and juice can importation	147,250	147,250	500	"	601,379	56,305	55,474	"
	Nanlien International Corp.	Taipei City	Import and export business etc.	525,890	525,890	99,999	99.99%	954,796	38,538	38,727	"
	Tung Ho Development Corp.	Taipei Hsien	Entertainment businss	3,016,930	2,295,730	72,120	72.12%	555,733	(52,734)	(4,740)	"
	President International Development Corp.	Taipei City	Investment on manufacturing business	9,421,304	9,421,304	937,500	62.50%	9,979,968	540,737	337,961	"
	President Entertainment Corp.	Tainan Hsien	Entertainment businss	1,250,717	1,250,717	98,885	61.80%	1,106,782	(7,518)	(4,646)	"
	President Musashino Corp.	Taipei Hsien	Fresh food	290,994	290,994	26,145	50.00%	307,674	6,874	3,437	"
	Ton-Yi Industrial Corp.	Tainan Hsien	Manufacturing of tinplate	9,061,326	9,061,326	685,102	45.55%	8,400,183	397,915	181,250	"
	President Chain Store Corp.	Taipei City	Operation of supermarkets	5,493,775	5,493,775	415,490	45.40%	7,376,126	1,949,786	856,184	"

Investors	Name of investees	Address	Main Business	Original investments		Holding status			Income (loss)		
				Ending balance of the current period	Ending balance of prior period (Note 1)	Shares (in thousands)	Percentage of ownership	Book value	Net income (loss) of the investee	Income (loss) recognized by the Company	Note
Uni-President Enterprises Corp.	Tait Marketing & Distribution Co., Ltd.	Tainan Hsien	Product marketing agents and logistics	\$ 408,360	\$ 408,360	94,578	41.12%	\$ 336,738	(\$ 62,946)	(\$ 25,884)	Subsidiary
	President Fair Development Corp.	Kaohsiung City	Shopping mall, Department store and trading	4,551,750	4,551,750	445,500	40.50%	3,526,964	(409,315)	(165,773)	"
	Eagle Cold Storage Enterprises Co., Ltd.	Taichung City	Sales of cold foods	534,324	534,324	40,887	34.23%	507,049	2,653	925	-
	Kuang Chuan Diary Co., Ltd.	Taipei City	Manufacturing and sales of dairy products、 soft drinks etc.	961,560	961,560	30,038	31.25%	1,281,486	8,214	17,046	-
	TTET Union Corp.	Tainan Hsien	Soybean crushing	362,859	362,859	47,991	30.00%	898,504	376,461	112,906	-
	Uni-President Development Corp.	Taipei City	Operation for MRT station and auxiliary facilities	900,000	900,000	90,000	30.00%	818,143	(20,221)	(6,066)	Subsidiary
	President Securities Corp.	"	Securities trading	2,141,370	2,141,370	322,900	27.23%	5,077,593	857,902	231,205	-
	Presicarre Corp.	"	General merchandise	198,677	198,677	107,684	20.50%	2,034,488	(283,370)	(57,969)	-
	Ztong Yee Industrial Co., Ltd.	Tainan Hsien	Manufacturing of battery	148,824	148,824	18,042	20.00%	375,040	249,077	49,815	-
	Scino Pharm Taiwan Ltd.	"	Biochemistry	747,577	747,577	70,512	12.79%	570,494	423,676	54,181	-
Uni-President Dream Parks Corp. etc.	Tainan Hsien etc.	Sales of foods advertising and travel consulting service etc.	4,490,582	4,329,733	304,419	13.81% 100.00%	3,026,310	310,127	96,428	-	
Cayman President Holdings Ltd.	Linkhope Int'l.LLC	Delaware, USA	General investments	US 27,043	US 27,043	-	100%	US 31,996	US 837	-	Subsidiary
	Uni-President Enterprises China Holdings Ltd.	Grand Cayman, Cayman Islands	Foods investment	US 338,871	US 338,871	2,645,090	73.49%	US 634,499	US 64,292	-	"
	Sanshui Jianlibao Commerce Co., Ltd	Hiroshi Azuma City	Sales of soft drinks	US 43,910	-	-	69.77%	US 28,958	(US 3,451)	-	"

Investors	Name of investees	Address	Main Business	Original investments		Holding status			Net income (loss) of the investee	Income (loss) recognized by the Company						
				Ending balance of the current period	Ending balance of prior period (Note 1)	Shares (in thousands)	Percentage of ownership	Book value		the Company	Note					
Cayman President Holdings Ltd.	Zhangjiagang	Zhangjiagang Free	Manufacturing and	US	10,200	US	10,200	-	60.00%	US	13,409	US	665	\$	-	-
	President Nisshin Food Co., Ltd.	Trade Zone, Jiangsu	sales of fats, feed, flour													
	Queen Holdings (BVI) Ltd.	Tortola, British Virgins Island	General investments	US	12,067	US	12,067	5	45.40%	US	12,360	US	764		-	-
	President-Kikkoman Zhenji Foods Co., Ltd.	Shijiazhuang City, Hebei Province	Manufacturing and sales of food	US	19,758	-	-	-	45.00%	US	19,263	(US)	1,070)		-	Subsidiary
	Cargill President Holdings Pte Ltd.	Ocean Towers, Singaporre	General investments	US	15,280	US	15,280	15,280	38.20%	US	31,493	US	11,655		-	-
	Tianjin Fuye Commercial Co., Ltd. Etc.	Tianjin City etc.	Bulk-sale etc.	US	77,804	US	66,804	61,636	10.00% 100.00%	US	22,071	(US)	9,495)		-	-
Kai Yu Investment Co., Ltd.	Kai Yu (BVI) Investment Co., Ltd.	Tortola, British Virgin Islands	Investment on manufacturing business		1,209,212		1,209,212	36,000	100.00%		786,631		24,617		-	Subsidiary
	Ton-Yi Industrial Corp.	Tainan Hsien	Manufacturing of tinplate		122,262		122,262	25,186	1.67%		307,713		408,602		-	"
	President Chain Store Corp. etc.	Taipei City etc.	Soybean crushing etc.		636,534		364,738	35,427	1.00% 100.00%		799,454		3,388,799		-	-
Nanlien International Corp.	Lien Bo Enterprises Corp. etc.	Taipei City etc.	Sale of food etc.		1,292,067		1,316,154	100,783	20.00% 100.00%		1,249,436		243,781		-	-
President International Development Corp.	President (BVI) International Investment Holdings Ltd.	Tortola,British Virgin Islands	Investment on manufacturing business		3,705,268		3,705,268	113,976	100.00%		10,193,284		567,872		-	Subsidiary
	Ton Yu Investment Inc.	Taipei City	Professional investment etc.		1,661,100		1,661,100	157,295	"		1,757,564		102,655		-	"
	President Life Sciences Co., Ltd.	"	Manufacturing of chemical material and instrument		781,000		781,000	78,100	"		486,859		6,313		-	"

Investors	Name of investees	Address	Main Business	Original investments		Holding status			Net income (loss) of the investee	Income (loss) recognized by the Company	
				Ending balance of the current period	Ending balance of prior period (Note 1)	Shares (in thousands)	Percentage of ownership	Book value		the Company	Note
President International Development Corp.	President Fair Development Corp.	Kaohsiung City	Shopping mall, Department store and trading	\$ 4,851,750	\$ 4,851,750	445,500	40.50%	\$ 3,526,964	(\$ 409,315)	\$ -	Subsidiary
	President Entertainment Corp.	Tainan Hsien	Entertaining business	1,401,819	1,401,819	61,115	38.19%	684,091	(7,518)	-	"
	Kang Na Hsiung Enterprises Co., Ltd.	"	Sanitary napkin, wipe, diaper	357,739	439,959	42,780	21.92%	633,975	172,548	-	-
	Uni-President Development Corp.	Taipei City	Operation for MRT station and auxiliary facilities	600,000	600,000	60,000	20.00%	545,429	(20,221)	-	Subsidiary
	Synergy ScienTech Corp. etc.	Hsinchu City etc.	Manufacturing and sales of lithium batteries etc.	2,162,422	2,192,422	109,227	4.06% 100.00%	519,042	388,937	-	-
Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd.	Grand Caymen , Cayman Islands	Professional investment	3,144,727	3,144,727	9,310	100.00%	2,995,047	(217,308)	-	Subsidiary
	Tovecan Corp.	Ho Chi Minh city, Vietnam	Manufacturing of cans	43,740	43,740	-	51.00%	77,463	(18,511)	-	"
President Chain Store Corp.	President Chain Store (BVI) Holdings Ltd.	Tortola, British Virgin Islands	Professional investments	2,555,169	1,586,018	76,948	100.00%	1,977,154	(80,806)	-	"
	PCSC BVI (China) Ltd.	"	"	1,588,619	1,588,619	48,604	"	1,024,858	(47,311)	-	"
	President Drugstore Business Corp.	Taipei City	Sales of cosmetics and medicines	396,000	396,000	41,696	"	610,654	62,083	-	"
	Ren-Hui Investment Corp.	"	Professional investments	728,037	853,037	53,195	"	540,310	(40)	-	"
	President Pharmaceutical Corp.	Tainan Hsien	Wholesale of medicines and medical appliances	330,216	330,216	14,600	73.74%	378,612	42,428	-	"

Investors	Name of investees	Address	Main Business	Original investments		Holding status			Net income (loss) of the investee	Income (loss) recognized by the Company	
				Ending balance of the current period	Ending balance of prior period (Note 1)	Shares (in thousands)	Percentage of ownership	Book value		the Company	Note
President Chain Store Corp.	Uni-President Department Stores Corp.	Kaohsiung City	Department store	\$ 1,120,000	\$ 840,000	112,000	70.00%	\$ 432,328	(\$ 70,222)	\$ -	Subsidiary
	President Transnet Corp.	Taipei Hsien	Transprotation of goods	711,576	711,576	70,000	70.00%	440,661	112,538	-	"
	Uni-President Cold Chain Corp.	Tainan Hsien	Distribution center	237,437	237,437	19,563	60.00%	309,858	61,088	-	"
	Uni-President Development Corp.	Taipei City	Operation for MRT station and auxiliary facilities	600,000	600,000	60,000	20.00%	545,429	(20,221)	-	"
	President Yilan Art and Culture Corp. etc.	Yilan County etc.	Art exhibition etc.	3,488,834	3,330,681	335,557	20.00% 100.00%	2,510,506	231,252	-	-
Uni-President Enterprises China Holdings Ltd.	Uni-President Asia Holdings Ltd.	Grand Cayman, Cayman Island	Professional investments	RMB 3,520,202	RMB 3,281,176	214,470	100.00%	RMB5,197,726	RMB 420,038	-	Subsidiary
Yantai North Andre Juice Co., Ltd.	Yantai City	Manufacturing and sales of juice	RMB 1,436	RMB 1,436	2,370	0.05%	RMB 18,072	RMB 520	-	-	
Uni-President Asia Holdings Ltd.	President Enterprises (China) Investment Co., Ltd.	Shanghai City	Professional investments	RMB 3,479,559	RMB 3,240,488	-	100.00%	RMB4,937,922	RMB 431,172	-	Subsidiary
	Tong Ren Corp. Limited etc.	Tainan Hsien etc.	Manpower services etc.	RMB 1,122	RMB 1,122	1,600	"	RMB 2,274	RMB 244	-	"
President Chain Store (BVI) Holdings Ltd.	PCSC BVI (Hong Kong) Ltd.	Hong Kong	Professional investments	US 27,042	US -	27,042	100.00%	US 24,116	(US 2,926)	-	Subsidiary
	President Chain Store (Labuan) Holdings Ltd.	Labuan	"	US 20,684	US 20,684	20,684	"	US 13,203	US 759	-	"
	T&T Supermarket Inc.	Canada etc.	Department Store and Food etc.	US 27,860	US 27,126	19,801	20.00% 51.00%	US 17,992	US 10,706	-	-

Investors	Name of investees	Address	Main Business	Original investments		Holding status			Income (loss)		Note
				Ending balance of the current period	Ending balance of prior period (Note 1)	Shares (in thousands)	Percentage of ownership	Book value	Net income (loss) of the investee	Income (loss) recognized by the Company	
PCSC BVI (China) Ltd.	PCSC BVI (China) Supermarket Ltd.	Chengdu City, Szechwan Province	Professional investments	US 27,262	US 27,262	27,263	100.00%	US 22,172	US 862	\$ -	Subsidiary
	PCSC (China) Restaurant Limited etc.	Shanghai City etc.	"	US 21,292	US 21,292	21,292	"	US 9,269	(US 2,268)	-	-
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Vietnam) Co., Ltd.	Ho Chi Minh, City, Vietnam	Manufacturing and sales of food, feed, flour	US 62,898	US 62,898	-	"	US 90,465	US 8,038	-	Subsidiary
	Uni-President (Philippines) Ltd. etc.	Quezon City, Philippines etc.	Manufacturing and sales of instant noodles, soft drinks etc.	US 76,688	US 76,688	156,440	40.00% 100.00%	US 11,822	US 93	-	-
Kai Nan (BVI) Investment Co., Ltd.	Qingdao President Feed & Livestock Co., Ltd.	Qingdo City	Manufacturing and sales of marine products, livestock, pet foods	US 11,340	US 9,800	-	81.94%	US 11,824	(US 301)	-	Subsidiary
	Zhongshan President Enterprises Co., Ltd.	Zhongshan City etc.	"	US 12,000	US 12,000	-	61.86%	US 14,334	(US 106)	-	"
	Cargill President Holdings Pte Ltd.	Dongguan	Professional investments	US 4,720	US 4,720	4,720	11.80%	US 9,760	US 13,615	-	-
	Tianjiang President Enterprises Food Co., Ltd. etc.	Tianjin City etc.	Manufacturing and sales of flour, instant noodles, etc.	US 22,520	US 22,009	-	4.61% 100.00%	US 8,367	US 1,709	-	-
President (B.V.I.) International Investment Holdings Ltd.	PIIH Investment	Singapore	General investment	US 62,000	US 62,000	62	100.00%	US 62,000	-	-	-
	Uni-Home Tech Corp.	Tortola, British Virgin Islands	"	US 32,472	US 32,472	32,472	50.00%	US 39,881	(US 827)	-	Subsidiary
	President Energy Development (Cayman Island) Ltd.	Grand Cayman, Cayman Islands	Energy investments	US 15,022	US 15,022	14,908	40.29%	US 11,184	(US 256)	-	"
	OutLook Investment Pte Ltd.	Singapore	Professional investments	US 9,608	US 9,608	9,608	25.00%	US 14,634	US 2,474	-	-
	China Technology Venture Company Limited	Tortola, British Virgin Islands	"	US 1,080	US 1,080	2	20.27%	US 234	US 83	-	-

Investors	Name of investees	Address	Main Business	Original investments		Holding status			Net income (loss)		Income (loss)	
				Ending balance of the current period	Ending balance of prior period (Note 1)	Shares (in thousands)	Percentage of ownership	Book value	of the investee	recognized by the Company	Note	
Uni-Home Tech Corp.	Uni-Splendor Corp.	Tortola, British Virgin Islands	Sales of electric appliances	US 1,000	US 1,000	1,000	100.00%	US 71,160	US 677	\$ -	Subsidiary	
	Ever-Splendor Electrics (Shenzhen) Co., Ltd.	Shenzhen	Manufacturing and sales of electric appliances	US 57,791	US 57,791	-	"	US 46,788	US 11	-	"	
	Da Tong Ying Corp.	Tainan City	"	US 6,155	US 6,155	19,900	"	US 6,463	(US 805)	-	"	
Rich Universe International Limited	Grand-Prosper (HK) Limited.	Hong Kong	Sales of electric appliances	US 20,000	US 20,000	155,094	"	(US 34,167)	US 579	-	"	
President Enterprises (China) Investment Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	Kunshan City, Jiangsu Province	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	RMB 466,806	RMB 364,222	-	"	RMB 610,039	RMB 70,883	-	"	
	Guangzhou President Enterprises Co., Ltd.	Guangzhou City	"	RMB 479,348	RMB 397,300	-	"	RMB 513,698	RMB 32,057	-	"	
	Wuhan President Enterprises Food Co., Ltd.	Wuhan City	"	RMB 348,113	RMB 245,519	-	"	RMB 496,325	RMB 86,240	-	"	
	Chengdu President Enterprises Food Co., Ltd.	Wenjiang Hsien, Sichuan Province	"	RMB 370,516	RMB 268,126	-	"	RMB 492,043	RMB 54,281	-	"	
	Zhengzhou President Enterprises Food Co., Ltd.	ZhengZhou City, Henan Province	"	RMB 270,150	RMB 201,890	-	"	RMB 426,845	RMB 53,186	-	"	
	Hefei President Enterprises Co., Ltd.	Hefei City, Anhui Province	"	RMB 151,187	RMB 82,791	-	"	RMB 201,877	RMB 31,915	-	"	

Investors	Name of investees	Address	Main Business	Original investments		Holding status			Net income (loss) of the investee	Income (loss) recognized by the Company	Note
				Ending balance of the current period	Ending balance of prior period (Note 1)	Shares (in thousands)	Percentage of ownership	Book value			
President Enterprises (China) Investment Co., Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	Beijing City	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	RMB 142,540	RMB 142,540	-	100.00%	RMB 182,809	RMB 22,178	\$ -	Subsidiary
	Fuzhou President Enterprises Co., Ltd.	Fuchou City, Fukien Provinc	Manufacturing and sales of instant noodles, soft drinks, mineral water	RMB 146,351	RMB 78,100	-	"	RMB 182,363	RMB 18,198	-	"
	Shenyang President Enterprises Co., Ltd.	Shenyang City	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	RMB 233,106	RMB 233,106	-	"	RMB 179,105	RMB 8,045	-	"
	Xinjiang President Enterprises Food Co., Ltd.	Urerngi City, Xinjiang Province	Manufacturing and sales of Tomato products, soft drinks	RMB 196,679	RMB 128,304	-	"	RMB 178,896	RMB 10,530	-	"
	Kunming President Enterprises Food Co., Ltd.	Kunming	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	RMB 107,038	RMB 107,038	-	75.00%	RMB 107,548	(RMB 735)	-	"
	Nanchang President Enterprises Co., Ltd.	Nanchang City, Jiangxi Province	"	RMB 117,146	RMB 117,146	-	72.18%	RMB 130,512	RMB 9,677	-	"
	Jinmailang Beverage (Beijing) Co., Ltd.	Beijing City	Manufacturing, processing and sales of soft drinks, fruits, vegetable	RMB 300,000	RMB 300,000	-	40.40%	RMB 290,488	RMB 115,307	-	"
	Harbin President Enterprises Co., Ltd. etc.	Harbin City etc.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food etc.	RMB 505,471	RMB 388,752	-	100.00%	RMB 113,794	(RMB 26,965)	-	"

Investors	Name of investees	Address	Main Business	Original investments		Holding status			Net income (loss) of the investee	Income (loss) recognized by the Company	Note
				Ending balance of the current period	Ending balance of prior period (Note 1)	Shares (in thousands)	Percentage of ownership	Book value			
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Fujian Ton Yi Industrial Holdings Ltd.	Grand Cayman, Cayman Islands	General investments	US 64,062	US 64,062	9	100.00%	US 101,784	(US 3,032)	\$ -	Subsidiary
	Cayman Jiangsu Ton Yi Holdings Ltd.	"	"	US 35,903	US 35,903	5	"	US 56,679	(US 2,950)	-	"
	Wuxi Ton Yi Industrial Packaging Co., Ltd.	Wuxi City, Jiangsu Province	Manufacturing of cans	US 7,000	US 7,000	-	"	US 14,751	(US 191)	-	"
	Chengdu Ton Yi Industrial Packaging Co., Ltd. etc.	Chengdu City, Szechwan Province etc.	"	US 7,510	US 7,510	1	"	US 3,293	US 519	-	"
Cayman Fujian Ton Yi Industrial Holdings Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Longhai City, Fujian Province	Manufacturing of tinplates	US 55,755	US 55,755	-	86.80%	US 99,603	(US 3,492)	-	"
Cayman Jiangsu Ton Yi Holdings Ltd.	Jiangsu Ton Yi Tinplat Co., Ltd.	Wuxi City, Jiangsu Province	"	US 31,217	US 31,217	-	82.86%	US 52,470	(US 3,560)	-	"
President Fair Development Corp. etc	Kainan Plywood & Wood Mfg. Co., Ltd. etc.	Kaohsiung City etc.	Rental of land and factory buildings etc.	12,058,279	10,300,939	324,069	-	7,406,989	1,510,779	-	-

(Note)Ending balance of December 31,2008.

3. Disclosure of information on indirect investments in Mainland China

(1) The basic information of investments in Mainland China as of June 30, 2009 are as follow (Units in thousands of currencies indicated):

Name of investee in Mainland China	Main Business	Capital	Investment method	Beginning investment balance from Taiwan	Investment Amount		Ending investment balance from Taiwan	Percentage of ownership held by the Company (direct or indirect)	Investment gain (loss)	Investment balance as of June 30,2009	Accumulated remittance
					Payment	Remittance					
President Enterprises (China) Investment Co., Ltd.	Professional investments	US\$ 456,620	(Note 1)	US\$ 69,816	US\$ 25,722	US\$ -	US\$ 95,538	73.49%	RMB\$316,868 (Note2)	RMB\$3,628,879	\$ -
Kunshan President Enterprises Food Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	US 59,000	"	US 40,000	US -	US -	US 40,000	"	RMB 52,092 (Note2) (Note6)	RMB 448,318	-
Guangzhou President Enterprises Co., Ltd.	"	US 60,000	"	US 48,000	US -	US -	US 48,000	"	RMB 23,559 (Note2) (Note6)	RMB 377,516	-
Wuhan President Enterprises Food Co., Ltd.	"	US 44,600	"	US 26,440	US -	US -	US 26,440	"	RMB 63,378 (Note2) (Note6)	RMB 364,749	-
Chengdu President Enterprises Food Co., Ltd.	"	US 50,000	"	US 31,023	US -	US -	US 31,023	"	RMB 39,891 (Note2) (Note6)	RMB 361,602	-
Zhengzhou President Enterprises Food Co., Ltd.	"	US 37,000	"	US 11,023	US -	US -	US 11,023	"	RMB 39,087 (Note2) (Note6)	RMB 313,689	-
Hefei President Enterprises Co., Ltd.	"	US 20,000	"	US 10,000	US -	US -	US 10,000	"	RMB 23,454 (Note2) (Note6)	RMB 148,360	-
Beijing President Enterprises Drinks & Food Co., Ltd.	"	US 17,500	"	US -	US -	US -	US -	"	RMB 16,298 (Note2) (Note6)	RMB 134,346	-
Fuzhou President Enterprises Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, mineral water	US 20,000	"	US -	US -	US -	US -	"	RMB 13,373 (Note2) (Note6)	RMB 134,019	-

Name of investee in Mainland China	Main Business	Capital	Investment method	Beginning investment balance from Taiwan	Investment Amount		Ending investment balance from Taiwan	Percentage of ownership held by the Company (direct or indirect)	Investment gain (loss)	Investment balance as of June 30,2009	Accumulated remittance
					Payment	Remittance					
Shenyang President Enterprises Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	US\$ 29,900	(Note 1)	US\$ 22,349	US\$ -	US\$ -	US\$ 22,349	73.49%	RMB\$ 5,913 (Note2) (Note6)	RMB\$ 131,624	-
Nanchang President Enterprises Co., Ltd.	"	US 22,000	"	US -	US -	US -	US -	"	RMB 7,112 (Note2) (Note6)	RMB 132,881	-
Xinjiang President Enterprises Food Co., Ltd.	Manufacturing and sales of Tomato products, soft drinks	US 25,500	"	US 13,077	US -	US -	US 13,077	"	RMB 7,739 (Note2) (Note6)	RMB 131,471	-
Kunming President Enterprises Food Co., Ltd.	Manufacturing and sales of instant noodle s, soft drinks,	US 20,000	"	US -	US -	US -	US -	"	(RMB 540) (Note2) (Note6)	RMB 105,383	-
Harbin President Enterprises Co., Ltd.	"	US 25,000	"	US 17,942	US -	US -	US 17,942	"	(RMB 3,527) (Note2)	RMB 31,024	-
Guangzhou President Heathly Food Technology Co., Ltd	Manufacturing and sales of juice, soft drinks	US 8,500	"	US -	US -	US -	US -	"	(RMB 5,727) (Note2) (Note6)	RMB 28,731	-
President Bama Bottled Water Co., Ltd.	Manufacturing and sales of mineral water	US 4,150	"	US -	US -	US -	US -	"	RMB 263 (Note2) (Note6)	RMB 21,108	-
Beijing President Food Co., Ltd.	Manufacturing and sales of instant noodles	US 23,400	"	US 7,503	US -	US -	US 7,503	"	(RMB 7,423) (Note2) (Note6)	RMB 2,394	-
President (Shanghai) Trading Co., Ltd.	Sales of flour, fats, feed	US 8,600	"	US -	US -	US -	US -	"	(RMB 3,402) (Note2) (Note6)	RMB 370	-

Name of investee in Mainland China	Main Business	Capital	Investment method	Beginning investment balance from Taiwan	Investment Amount		Ending investment balance from Taiwan	Percentage of ownership held by the Company (direct or indirect)	Investment gain (loss)	Investment balance as of June 30,2009	Accumulated remittance
					Payment	Remittance					
Jinmailang Beverage (Beijing) Co., Ltd.	Manufacturing, processing and sales of food, vegetable	RMB\$742,600	(Note 1)	US\$ -	US\$ -	US\$ -	US\$ -	36.75%	RMB\$ 42,370 (Note2) (Note6)	RMB\$ 265,878	\$ -
Kunshan Sanwa Food Industry Co.,Ltd.	Flavoring	US 1,200	"	US 180	US -	US -	US 180	11.02%	- (Note6)	RMB 538	-
Shanghai President International Food Co., Ltd.	Sales of biscuits, food	US 21,400	"	US 13,000	US -	US -	US 13,000	100.00%	US 215 (Note2)	US 1,082	-
Guangzhou Wang Sheng Industrial Co., Ltd.	Manufacturing, processing and sales of food	RMB 22,000	"	US -	US -	US -	US -	73.49%	(RMB 36) (Note2)	RMB 7,403	-
Integrated Marketing & Distribution Co., Ltd.	Sales and packaging of food,ironware, office supplies	RMB 2,000	"	US -	US -	US -	US -	"	(RMB 1,259) (Note2)	(RMB 18,718)	-
Zhongshan President Enterprises Co., Ltd.	Manufacturing and sales of marine products, livestock, pet foods	US 19,400	"	US 19,400	US -	US -	US 19,400	100.00%	(US 165) (Note2)	US 23,171	-
Meishan President Feed & Oil Co., Ltd.	Animal feeds, vegetable oil	US 10,000	"	US 9,400	US -	US -	US 9,400	"	US 1,725 (Note2)	US 2,727	-
Tianjiang President Enterprises Food Co., Ltd.	Manufacturing and sales of flour, instant noodles, etc.	US 15,210	"	US 13,207.4	US -	US -	US 13,207.4	"	(US 75) (Note2)	US 4,725	-
Songjiang President Enterprises Co., Ltd.	Manufacturing and sales of fats, feed, flour	US 19,000	"	US -	US -	US -	US -	"	US 1,088 (Note2)	(US 630)	-

Name of investee in Mainland China	Main Business	Capital	Investment method	Beginning investment balance from Taiwan	Investment Amount		Ending investment balance from Taiwan	Percentage of ownership held by the Company (direct or indirect)	Investment gain (loss)	Investment balance as of June 30,2009	Accumulated remittance
					Payment	Remittance					
Sanshui Jianlibao Commerce Co., Ltd.	Sales of soft drinks	RMB 430,000	(Note 1)	US -	US 43,950	US -	US 43,950	100.00%	(RMB 24,311) (Note2)	RMB 283,729	\$ -
Qingdao President Feed & Livestock Co., Ltd.	Manufacturing and sales of aquatic products, livestock, feed	US 15,000	"	US 12,000	US -	US -	US 12,000	80.00%	(US 241) (Note2)	US 11,824	-
Zhangjiagang President Nisshin Food Co., Ltd.	Manufacturing and sales of fats, feed, flour	US\$ 17,000	"	US\$ 10,200	US\$ -	US\$ -	US\$ 10,200	60.00%	US\$ 473 (Note2)	US\$ 13,409	-
Cargill-President (Donguan) Feed Protein Technology Co., Ltd.	Manufacturing and sales of animal feeds	US 40,000	"	US 15,280	US -	US -	US 15,280	50.00%	US 14,273 (Note2)	US 35,966	-
President Fuche (Qingdo) Co., Ltd.	Manufacturing and processing of eggs	US 1,500	"	US -	US -	US -	US -	"	(RMB 224) (Note2)	(RMB 1,502)	-
Tianjin Fuye Commercial Co., Ltd.	Manufacturing and sales of hypermarket	US 12,000	"	US 5,400	US -	US -	US 5,400	45.00%	US 120 (Note2)	US 7,128	-
President-Kikkoman Zhenji Foods Co., Ltd.	Manufacturing and sales of food	US 19,758	"	US -	US -	US -	US -	"	(US 254) (Note2)	US 19,263	-
San Tong Wan Fu (Qingdo) Food Industry Co., Ltd.	Manufacturing and sales of feed, breed stock and poultry	US 12,000	"	US -	US -	US -	US -	30.00%	(RMB 3,754) (Note2)	RMB 28,536	-
Guangzhou Jiaguang supermarket Co., Ltd.	Warehouse & wholesale	US 12,000	"	US 1,200	US -	US -	US 1,200	20.00%	(US 82) (Note2)	US 1,422	-
Chongqing Carrefour Commercial Co., Ltd.	"	US 29,280	"	US 2,500	US -	US -	US 2,500	10.00%	-	US 2,971	-

(2) The ceiling amount of investment in Mainland China (Units in thousands of currencies indicated)

Accumulated investment balance from Taiwan to Mainland China		Amount approved by MOEA		Ceiling amount of investment in Mainland China by MOEA	
\$	14,468,859	(Note3)	\$	14,628,762	(Note4)
(US\$	440,989.3)		(US\$	445,862.9)	
				\$	37,370,278
					(Note5)

(Note 1) Indirect investment in PRC through existing companies located in the third area.

(Note 2) Recognized based on unaudited financial statements for the six-month period ended June 30, 2009 for each entity.

(Note 3) Calculated at exchange rate of \$32.81 (US dollars to NT dollars).If calculated at exchange rate when approved by MOEA,the amount is \$12,079,530.

(Note 4) Calculated at exchange rate of \$32.81 (US dollars to NT dollars).If calculated at exchange rate when approved by MOEA,the amount is \$13,026,456.

(Note 5) The net capital is counted by 60%. The consolidated financial statements of Uni-president Enterprises Corp. as of and for the six-month period ended June 30, 2009 are still being prepared by the Company, so the net capital is counted by 60%.

(Note 6) An investee company of President Enterprises (China) Investment Co., Ltd. accounted for under the equity method.

(3) The transactions across third region company with the investees in Mainland China:

(a) Purchase:None.

(b) Sales:None.

(c) Accounts receive:None.

(d) Accounts payable:None.

(e) Endorsement, guarantee and security:

<u>Name of endorsee</u>	<u>June 30,2009</u>	<u>Purpose of guarantee</u>
Zhongshan President Enterprises Co., Ltd.	\$ 915,462	Loan
Tianjin Tong Yee Industrial Co., Ltd.	479,756	"
Songjiang President Enterprises Co., Ltd.	242,650	"
Meishan President Feed & Oil Co., Ltd.	177,135	"
Sanshui Jianlibao Commerce Co. , Ltd	<u>3,882,400</u>	"
	<u>\$ 5,697,403</u>	

(f) Other events having significant effects on the operating results and financial condition:None.

12.SEGMENT INFORMATION

Financial information disclosure by industry segment is not required for interim report.