

UNI-PRESIDENT ENTERPRISES CORP.

**FINANCIAL STATEMENTS AND REVIEW REPORT
OF INDEPENDENT ACCOUNTANTS**

SEPTEMBER 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.

REVIEW REPORT OF INDEPENDENT ACCOUNTANTS TRANSLATED FROM CHINESE

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

We have reviewed the accompanying non-consolidated balance sheets of Uni-President Enterprises Corp. as of September 30, 2009 and 2008, and the related non-consolidated statements of income and of cash flows for the nine-month periods then ended. These financial statements are the responsibility of the Company's management. Our responsibility is to issue a conclusion on these financial statements based on our reviews. We did not review the financial statements of certain long-term investments accounted for under the equity method. These long-term equity investments amounted to \$8,623,306,000 and \$9,050,736,000 as of September 30, 2009 and 2008, respectively, and their related net investment income amounted to \$367,507,000 and \$770,130,000 for the nine-month periods then ended, respectively. The financial statements of these investee companies were reviewed by other auditors whose reports thereon have been furnished to us, and our conclusion 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 other auditors.

Except as discussed in the following paragraph, we conducted our reviews in accordance with Statement of Auditing Standards No. 36, "Review of Financial Statements" in the Republic of China. A review of interim financial information consists principally of obtaining an understanding of the system for the preparation of interim financial information, applying analytical procedures to financial data, and making inquiries of persons responsible for financial and accounting matters. It is substantially less in scope than an audit conducted in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

As described in Note 4(8) to the financial statements, we were unable to obtain the reviewed financial statements of certain investee companies accounted for under the equity method. These long-term investments amounted to \$49,869,494,000 and \$47,345,600,000 as of September 30, 2009 and 2008, respectively, and the related investment income was \$3,158,696,000 and \$868,990,000 for the nine-month periods then ended, respectively. These amounts were based on the respective financial statements of the investee companies which were not reviewed by independent accountants. We were unable to satisfy ourselves as to the carrying value of the investments or the equities in their earnings by other review procedures.

Based on our reviews and the reports of other auditors, except for the effect of such adjustments, if any, as might have been determined to be necessary had the financial statements of certain investees been reviewed as described in the preceding paragraph, we are not aware of any material modifications that should be made to the financial statements referred to in the first paragraph in order for them to be 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 \$387,360,000 and earnings per share decreased by \$0.10 for the nine-month period ended September 30, 2008.

The consolidated financial statements of Uni-President Enterprises Corp. as of and for the nine-month period ended September 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 nine-month period ended September 30, 2008, and expressed a qualified conclusion on those statements.

PricewaterhouseCoopers

Tainan, Taiwan

Republic of China

October 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
SEPTEMBER 30
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)
(UNAUDITED)

	2009	2008
ASSETS		
Current Assets		
Cash and cash equivalents (Note 4(1))	\$ 111,972	\$ 300,662
Financial assets at fair value through profit or loss - current (Note 4(2))	-	43
Notes receivable, net (Note 4(3))	808,691	940,352
Accounts receivable, net (Note 4(4))	1,319,614	1,358,420
Accounts receivable, net - related parties (Note 5)	3,860,295	3,623,969
Other receivables	198,104	213,819
Other receivables - related parties (Note 5)	161,068	187,115
Inventories (Notes 3(2) and 4(5))	2,709,132	3,603,126
Prepayments	143,849	180,493
Deferred income tax assets - current (Note 4(23))	36,576	296,396
Total current assets	<u>9,349,301</u>	<u>10,704,395</u>
Funds and Investments		
Available-for-sale financial assets - non-current (Notes 4(6) and 10(1))	1,481,304	632,557
Financial assets carried at cost - non-current (Notes 4(7)(13))	1,477,983	1,478,071
Long-term equity investments accounted for under the equity method (Notes 4(8)(13) and 5)	72,306,018	68,133,211
Total funds and investments	<u>75,265,305</u>	<u>70,243,839</u>
Property, Plant and Equipment, Net (Notes 4(9) and 6)		
Cost		
Land	1,065,719	1,056,213
Buildings	3,822,904	3,813,307
Machinery and equipment	9,235,522	9,179,310
Warehouse equipment	24,775	50,924
Piping infrastructure and electricity generation equipment	625,659	626,068
Transportation equipment	89,476	91,276
Office equipment	676,196	707,256
Leased assets	240,000	240,000
Leasehold improvements	136,990	140,491
Other equipment	4,027,887	4,042,825
Revaluation increments	2,854,816	2,859,580
Cost and revaluation increments	22,799,944	22,807,250
Less: Accumulated depreciation	(14,044,952)	(13,379,259)
Construction in progress and prepayments for equipment	149,729	101,903
Total property, plant and equipment, net	<u>8,904,721</u>	<u>9,529,894</u>
Intangible Asset		
Deferred pension costs (Note 4(18))	120,065	160,518
Other Assets		
Assets leased to others (Notes 4(9)(10) and 6)	4,507,431	4,594,985
Idle assets (Notes 4(9)(11)(13) and 6)	249,257	240,726
Refundable deposits	96,582	83,463
Deferred expenses (Note 4(12))	50,658	38,512
Deferred income tax assets - non-current (Note 4(23))	437,443	77,148
Other assets - other (Notes 4(9) and 6)	62,240	62,950
Total other assets	<u>5,403,611</u>	<u>5,097,784</u>
TOTAL ASSETS	<u>\$ 99,043,003</u>	<u>\$ 95,736,430</u>

(Continued)

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

	2009	2008
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities		
Short-term loans (Note 4(14))	\$ 1,632,233	\$ 4,370,200
Notes and bills payable (Note 4(15))	899,880	1,499,251
Financial liabilities at fair value through profit or loss - current (Note 4(2))	11,684	-
Derivative financial liabilities for hedging - current (Note 10(4))	-	14,400
Notes payable	1,856	6,686
Accounts payable	1,694,454	1,586,929
Accounts payable - related parties (Note 5)	183,679	147,198
Income tax payable (Note 4(23))	11,965	100,367
Accrued expenses (Note 5)	3,526,605	2,618,025
Other payables	102,933	134,498
Receipts in advance	28,320	39,220
Long-term liabilities - current portion (Notes 4(16)(17))	3,100,000	5,580,000
Capital lease payables - current (Note 4(9))	24,440	22,123
Total current liabilities	<u>11,218,049</u>	<u>16,118,897</u>
Long-term Liabilities		
Bonds payable (Note 4(16))	4,548,877	4,657,084
Long-term loans (Note 4(17))	16,948,413	14,148,878
Capital lease payables - non-current (Note 4(9))	51,647	76,086
Total long-term liabilities	<u>21,548,937</u>	<u>18,882,048</u>
Reserve		
Land value incremental reserve (Note 4(9))	<u>815,803</u>	<u>815,803</u>
Other Liabilities		
Accrued pension liabilities (Note 4(18))	1,523,193	1,411,394
Guarantee deposits received	87,560	93,535
Total other liabilities	<u>1,610,753</u>	<u>1,504,929</u>
Total liabilities	<u>35,193,542</u>	<u>37,321,677</u>
Stockholders' Equity		
Capital		
Common stock (Notes 1 and 4(19))	38,974,002	37,331,420
Capital Reserves (Notes 4(16)(20))		
Additional paid-in capital - treasury stock transactions	34,027	9,046
Capital reserve from donated assets	500	458
Capital reserve from long-term investments	5,579,025	5,343,317
Capital reserve from stock warrants	489,454	514,435
Retained Earnings (Notes 4(19)(21))		
Legal reserve	7,272,218	6,912,135
Undistributed earnings	7,298,470	5,058,659
Other Adjustments to Stockholders' Equity		
Asset revaluations (Note 4(9))	1,814,671	1,790,150
Unrealized gain or loss on financial instruments (Notes 4(6)(8), 10(1)(4))	1,832,600	1,216,150
Cumulative translation adjustments	1,752,124	1,325,802
Unrecognized pension cost (Note 4(18))	(1,197,630)	(1,086,819)
Total stockholders' equity	<u>63,849,461</u>	<u>58,414,753</u>
Contingent Liabilities And Commitments (Notes 5 and 7)		
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	<u>\$ 99,043,003</u>	<u>\$ 95,736,430</u>

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

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

	2009		2008	
Operating Revenues (Note 5)				
Sales	\$	34,500,328	\$	38,656,708
Sales returns	(	68,277)	(	86,393)
Sales discounts	(	943,813)	(	797,494)
Net Sales		33,488,238		37,772,821
Other operating revenues		481,683		1,175,931
Net Operating Revenues		<u>33,969,921</u>		<u>38,948,752</u>
Operating Costs (Notes 3(2), 4(5)(22) and 5)				
Cost of goods sold	(	25,028,723)	(	30,092,263)
Other operating costs	(	458,628)	(	1,171,067)
Net Operating Costs	(	<u>25,487,351</u>	(	<u>31,263,330</u>
Gross profit		<u>8,482,570</u>		<u>7,685,422</u>
Operating Expenses (Notes 4(22) and 5)				
Sales and marketing expenses	(	4,986,460)	(	4,788,774)
General and administrative expenses	(	1,870,384)	(	1,163,100)
Research and development expenses	(	213,417)	(	232,739)
Total Operating Expenses	(	<u>7,070,261</u>	(	<u>6,184,613</u>
Operating income		<u>1,412,309</u>		<u>1,500,809</u>
Non-operating Income and Gains				
Interest income (Note 5)		8,507		344
Gain on valuation of financial assets (Note 4(2))		-		43
Investment income accounted for under the equity method (Note 4(8))		5,544,048		2,898,849
Dividend income		26,635		42,761
Gain on disposal of property, plant and equipment		1,086		3,915
Gain on disposal of investments (Note 5)		66		451,566
Foreign exchange gain, net (Note 4(2))		14,598		50,238
Rental income (Notes 4(10) and 5)		270,354		272,004
Reversal of impairment loss (Note 4(13))		-		770
Other non-operating income (Note 5)		803,740		802,451
Non-operating Income and Gains		<u>6,669,034</u>		<u>4,522,941</u>
Non-operating Expenses and Losses				
Interest expense (Notes 4(9) and 10(3))	(	334,220)	(	500,700)
Loss on valuation of financial assets (Note 4(2))	(	11,684)	(-
Loss on disposal of property, plant and equipment	(	4,143)	(	5,508)
Financing charges	(	22,459)	(	31,272)
Impairment loss (Note 4(13))	(	12,721)	(-
Other non-operating losses	(	556,060)	(	578,342)
Non-operating Expenses and Losses	(	<u>941,287</u>	(	<u>1,115,822</u>
Income from continuing operations before income tax		7,140,056		4,907,928
Income tax benefit (Note 4(23))		80,169		28,071
Net income	\$	<u>7,220,225</u>	\$	<u>4,935,999</u>
		<u>Before Tax</u>		<u>After Tax</u>
Basic Earnings Per Common Share (in dollars) (Note 4(24))				
Net income	\$	<u>1.83</u>	\$	<u>1.85</u>
Diluted Earnings Per Common Share (in dollars) (Note 4(24))				
Net income	\$	<u>1.80</u>	\$	<u>1.81</u>
		<u>Before Tax</u>		<u>After Tax</u>
	\$	<u>1.26</u>	\$	<u>1.27</u>
	\$	<u>1.25</u>	\$	<u>1.25</u>

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

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

	2009		2008
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Net income	\$ 7,220,225	\$	4,935,999
Adjustments to reconcile net income to net cash provided by operating activities			
Gain on valuation of financial assets	-	(	43)
Provision for doubtful accounts	24,150		1,710
Reversal of allowance for doubtful accounts	(20,022)	(	4,373)
Provision for inventory obsolescence	1,334		-
Reversal of allowance for inventory market price declines	(84,310)	(	310)
Investment income accounted for under the equity method	(5,544,048)	(	2,898,849)
Cash dividends from equity subsidiaries	1,613,078		2,579,565
Gain on disposal of investments	(66)	(	451,566)
Depreciation	808,628		837,040
Loss on disposal of property, plant and equipment, assets leased to others and idle assets	3,057		1,593
Reversal of impairment loss	-	(	770)
Impairment loss	12,721		-
Amortization	16,370		17,771
Loss on valuation of financial liabilities	11,684		-
Changes in assets and liabilities			
Notes receivable	(59,387)		73,387
Accounts receivable	(172,034)	(	201,920)
Accounts receivable - related parties	(1,002,205)	(	708,110)
Other receivables	9,810	(	29,830)
Other receivables - related parties	38,068		40,400
Inventories	744,608		476,090
Prepayments	(25,610)		52,631
Deferred income tax assets - current	202,732		3,575
Deferred income tax assets - non-current	(296,462)	(	77,148)
Notes payable	(5,011)	(	181)
Accounts payable	181,764	(	72,685)
Accounts payable - related parties	11,429	(	54,319)
Income tax payable	(114,892)	(	19,764)
Accrued expenses	1,247,316		356,728
Other payables	(98,349)	(	118,989)
Receipts in advance	13,941	(	63,856)
Accrued pension liabilities	2,761		4,438
Deferred income tax liabilities - non-current	-	(	61,363)
Net cash provided by operating activities	<u>4,741,280</u>		<u>4,616,851</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
(Increase) decrease in employees' car loans	(2,571)		6,093
Increase in financial assets carried at cost - non-current	-	(	560)
Proceeds from sale of investments in bonds without active markets - non-current	100,000		-
Increase in long-term investments - subsidiaries	(1,219,280)	(	1,909,000)
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	(309,310)	(	368,450)
Proceeds from disposal of property, plant and equipment, assets leased to others and idle assets	1,440		14,152
(Increase) decrease in refundable deposits	(14,070)		564
Increase in deferred expenses	(15,100)	(	1,763)
Net cash used in investing activities	<u>(1,499,587)</u>	(	<u>1,607,056</u>

(Continued)

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

	2009	2008
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
Increase in short-term loans	\$ 1,399,238	\$ 4,018,792
Increase in notes and bills payable	649,967	1,199,347
Decrease in bonds payable	(3,411,336)	(3,087,303)
(Decrease) increase in long-term loans	(241,934)	3,212,443
(Decrease) increase in guarantee deposits received	(7,639)	502
Payment of directors' and supervisors' remuneration	-	(198,306)
Payment of employees' bonuses	-	(851,964)
Payment of cash dividends	(1,642,582)	(7,110,746)
Net cash used in financing activities	(3,254,286)	(2,817,235)
(Decrease) increase in cash and cash equivalents	(12,593)	192,560
Cash and cash equivalents at beginning of period	124,565	108,102
Cash and cash equivalents at end of period	<u>\$ 111,972</u>	<u>\$ 300,662</u>
<u>Supplemental disclosures of cash flow information</u>		
1. Interest paid (excluding capitalized interest)	<u>\$ 271,152</u>	<u>\$ 421,395</u>
2. Income taxes paid	<u>\$ 128,453</u>	<u>\$ 126,629</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-subsiaries	\$ 154	\$ 589,357
Add: Other receivables, beginning of period	-	8,597
Proceeds from disposal of long-term investments - non-subsiaries	<u>\$ 154</u>	<u>\$ 597,954</u>
2. Acquisition of property, plant and equipment	\$ 277,637	\$ 330,919
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	(40,984)	(26,935)
Capital lease payables, end of period	(76,087)	(98,209)
Cash paid for acquisition of property, plant and equipment	<u>\$ 309,310</u>	<u>\$ 368,450</u>
<u>Other activities with no cash flow effect</u>		
Non-payment of fractional cash dividends from previous year transferred to capital reserve	<u>\$ 42</u>	<u>\$ -</u>

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

UNI-PRESIDENT ENTERPRISES CORP.

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2009 AND 2008

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

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 September 30, 2009, the Company's authorized capital was \$48,000,000, and the paid-in-capital was \$38,974,002, consisting of 3,897,400,000 shares of common stock with a par value of \$10 (in NT dollars) per share. The Company is primarily engaged in the manufacture, processing and sales of various soft drinks, foods, flour and animal feeds.
- (2) As of September 30, 2009, the Company had 4,795 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 and 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, and 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 recognized 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 \$387,360 and earnings per share decreased by \$0.10 (in NT dollars) for the nine-month period ended September 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 were stated at the lower of cost or market value. Cost was determined using the weighted average method except for livestock, which was based on the cost less allowance for decline in value. The cost of livestock was amortized over the actual breeding and production periods. Market value for raw materials, raw materials in transit and supplies was determined based on the replacement cost, and market value for merchandise, work in process, livestock in process, finished goods and by-products was determined based on the net realizable value. Appropriate consideration was given to deterioration, obsolescence and other factors in evaluating allowance for inventory obsolescence.

(c) This change in accounting principle, had no significant effect on the Company's financial statement as of and for the nine-month period ended September 30, 2009.

4. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	<u>September 30, 2009</u>	<u>September 30, 2008</u>
Cash on hand	\$ 2,430	\$ 1,972
Checking accounts	34,662	20,919
Demand deposits	<u>74,880</u>	<u>277,771</u>
	<u>\$ 111,972</u>	<u>\$ 300,662</u>

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

	<u>September 30, 2009</u>	<u>September 30, 2008</u>
Current items:		
Financial assets held for trading		
Derivatives	<u>\$ -</u>	<u>\$ 43</u>
Current items:		
Financial liabilities held for trading		
Derivatives	<u>\$ 11,684</u>	<u>\$ -</u>

(a) The Company recognized net loss and gain of \$31,172 and \$18,358 for the nine-month periods ended September 30, 2009 and 2008, respectively.

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

	<u>September 30, 2009</u>		<u>September 30, 2008</u>	
	<u>Contract Amount</u>	<u>Contract Period</u>	<u>Contract Amount</u>	<u>Contract Period</u>
Forward exchange contracts	USD 23,000,000	2009.8~2009.12	USD 1,000,000	2008.9~2008.12

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

(3) Notes receivable, net

	<u>September 30, 2009</u>	<u>September 30, 2008</u>
Notes receivable	\$ 880,028	\$ 1,027,278
Less: Allowance for doubtful accounts	(71,337)	(86,926)
	<u>\$ 808,691</u>	<u>\$ 940,352</u>

(4) Accounts receivable, net

	<u>September 30, 2009</u>	<u>September 30, 2008</u>
Accounts receivable	\$ 1,403,472	\$ 1,427,581
Less: Allowance for doubtful accounts	(83,858)	(69,161)
	<u>\$ 1,319,614</u>	<u>\$ 1,358,420</u>

(5) Inventories

	<u>September 30, 2009</u>	<u>September 30, 2008</u>
Merchandise	\$ 236,067	\$ 264,324
Raw materials	1,065,951	1,674,371
Raw materials in transit	581,871	495,918
Supplies	64,589	78,300
Work in process	202,891	532,027
Livestock in process	-	28,054
Finished goods	568,821	524,301
Livestock	-	14,499
Less: Allowance for decline in value of livestock	-	(9,215)
By-products	<u>1,698</u>	<u>929</u>
	2,721,888	3,603,508
Less: Allowance for price decline and obsolescence in inventories	(12,756)	(382)
	<u>\$ 2,709,132</u>	<u>\$ 3,603,126</u>

Expenses and losses of inventories recognized:

	<u>For the nine-month periods ended September 30,</u>	
	<u>2009</u>	<u>2008</u>
Cost of inventories sold	\$ 25,067,331	\$ 30,073,765
Provision for inventory obsolescence	1,334	-
Reversal of allowance for inventory obsolescence and market price decline (Note)	(84,310)	(310)
Loss on physical inventory	210	307
Loss on production stoppage	44,265	31,269
Loss on discarding inventory	15,836	7,536
Revenue from sale of scraps	(15,943)	(20,304)
Cost of goods sold	<u>\$ 25,028,723</u>	<u>\$ 30,092,263</u>

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

(6) Available-for-sale financial assets

	<u>September 30, 2009</u>		<u>September 30, 2008</u>	
	<u>Amount</u>	<u>Percentage owned</u>	<u>Amount</u>	<u>Percentage owned</u>
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>733,426</u>		<u>(115,321)</u>	
	<u>\$1,481,304</u>		<u>\$ 632,557</u>	

(7) Financial assets carried at cost

	<u>September 30, 2009</u>		<u>September 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).

(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	September 30, 2009		September 30, 2008	
	Amount	Percentage owned	Amount	Percentage owned
Cayman President Holdings, Ltd.	\$ 17,210,238	100.00	\$ 15,394,169	100.00
Kai Nan Investment Co., Ltd.	2,983,400	"	3,010,158	"
President International Trade and Investment Corp.	2,721,446	"	2,713,882	"
Kai Yu Investment Co., Ltd.	1,726,232	"	1,664,863	"
President International Development Corp.	9,471,723	62.50	9,526,050	62.50
Ton Yi Industrial Corp.	8,127,528	45.55	8,521,406	45.55
President Chain Store Corp.	7,241,343	45.40	6,139,485	45.40
Tong-Jeng Development Corp.	3,446,019	40.50	3,777,567	40.50
President Securities Corp.	5,145,794	27.23	4,812,870	26.56
Presicarre Corp.	2,039,806	20.50	2,046,306	20.50
Others (individually less than 2%)	<u>12,244,130</u>	1.46~	<u>10,578,096</u>	12.79~
(Note)		100.00		100.00
	72,357,659		68,184,852	
Less: Accumulated impairment	(<u>51,641</u>)		(<u>51,641</u>)	
	<u>\$ 72,306,018</u>		<u>\$ 68,133,211</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 \$5,544,048 and \$2,898,849 for the nine-month periods ended September 30, 2009 and 2008, respectively. As of and for the nine-month periods ended September 30, 2009 and 2008, except for 6 and 5 investee companies, respectively, 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 September 30, 2009 and 2008, long-term investments in these investee companies amounted to \$49,869,494 and \$47,345,600, respectively. Related investment income on these investee companies recognized for the nine-month periods ended September 30, 2009 and 2008 was \$3,158,696 and \$868,990, 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 \$706,548 and \$1,932,471 for the nine-month periods ended September 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 September 30, 2009 and 2008, the revaluation increments and accumulated depreciation of property, plant and equipment are listed as follows:

Assets	September 30, 2009		September 30, 2008	
	Revaluation increments	Accumulated depreciation	Revaluation increments	Accumulated depreciation
Land	\$ 2,664,519	\$ -	\$ 2,664,519	\$ -
Buildings	127,024	2,026,258	127,778	1,932,044
Machinery and equipment	37,232	7,387,322	37,650	6,924,370
Piping infrastructure and electricity generation equipment	6,635	445,896	6,675	415,655
Transportation equipment	-	79,993	858	88,126
Office equipment	288	583,818	289	606,765
Leased assets	-	193,533	-	177,624
Leasehold improvements	-	111,454	-	109,832
Other equipment	19,118	3,216,678	21,811	3,124,843
	<u>\$ 2,854,816</u>	<u>\$ 14,044,952</u>	<u>\$ 2,859,580</u>	<u>\$ 13,379,259</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 increments credited to asset revaluations 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 September 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 \$303,355 and \$278,834 as of September 30, 2009 and 2008, respectively.

- (c) The balance of the provision for asset appraisal increments tax was \$815,803 as of September 30, 2009 and 2008.
- (d) Interest expense before capitalization for the nine-month periods ended September 30, 2009 and 2008 was \$335,275 and \$502,431, respectively. Interest capitalized totaled \$1,055 and \$1,731 with interest rates of 1.50% and 2.44% for the nine-month periods ended September 30, 2009 and 2008, respectively.
- (e) As of September 30, 2009 and 2008, the Company owned certain agricultural land amounting to \$56,940 and \$57,650, respectively, for the 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 and generation equipment and other equipment	<u>\$ 240,000</u>	August 1997 - July 2012, 180 equal monthly installments

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

	<u>Rent Payable</u>	
	Present value of future rental payments	Total future rental payments
	<u> </u>	<u> </u>
10.1.2009-9.30.2010	\$ 24,440	\$ 30,949
10.1.2010-9.30.2011	26,999	30,949
10.1.2011-7.31.2012	<u>24,648</u>	<u>25,790</u>
	76,087	<u>\$ 87,688</u>
Less: Liabilities under capital lease within one year	(24,440)	
Capital lease payables - non-current	<u>\$ 51,647</u>	

(10) Assets leased to others

September 30, 2009

Assets	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	(330,124)	(13,607)	(343,731)	1,540,390
Machinery and equipment	11,373	-	11,373	(10,576)	-	(10,576)	797
Piping infrastructure and electricity generation equipment	8,046	-	8,046	(7,723)	-	(7,723)	323
Office equipment	2,117	-	2,117	(1,992)	-	(1,992)	125
Other equipment	159,013	4,290	163,303	(142,246)	(4,290)	(146,536)	16,767
	<u>\$ 4,628,835</u>	<u>\$ 389,154</u>	<u>\$ 5,017,989</u>	<u>(\$ 492,661)</u>	<u>(\$ 17,897)</u>	<u>(\$ 510,558)</u>	<u>\$ 4,507,431</u>

September 30, 2008

Assets	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	(310,027)	(13,476)	(323,503)	1,623,593
Machinery and equipment	8,212	-	8,212	(7,463)	-	(7,463)	749
Piping infrastructure and electricity generation equipment	8,046	-	8,046	(7,655)	-	(7,655)	391
Office equipment	2,717	-	2,717	(2,496)	-	(2,496)	221
Other equipment	159,672	4,290	163,962	(148,176)	(4,290)	(152,466)	11,496
	<u>\$ 4,699,414</u>	<u>\$ 389,154</u>	<u>\$ 5,088,568</u>	<u>(\$ 475,817)</u>	<u>(\$ 17,766)</u>	<u>(\$ 493,583)</u>	<u>\$ 4,594,985</u>

(a) Rental revenues for the nine-month periods ended September 30, 2009 and 2008 were \$226,698 and \$223,241, 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

September 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	(84,234)	(4,847)	(89,081)	26,198
Machinery and equipment	371,830	–	371,830	(258,870)	–	(258,870)	112,960
Piping infrastructure and electricity generation equipment	8,453	41	8,494	(6,722)	(41)	(6,763)	1,731
Office equipment	798	–	798	(733)	–	(733)	65
Leasehold improvements	3,350	–	3,350	(2,823)	–	(2,823)	527
Other equipment	136,511	1,373	137,884	(116,720)	(1,372)	(118,092)	19,792
	<u>\$ 747,720</u>	<u>\$ 6,840</u>	<u>\$ 754,560</u>	<u>(\$ 470,102)</u>	<u>(\$ 6,260)</u>	<u>(\$ 476,362)</u>	278,198
Less: Accumulated impairment							(28,941)
							<u>\$ 249,257</u>

September 30, 2008

Assets	Cost			Accumulated depreciation			Book value
	Historical cost	Revaluation	Total	Historical cost	Revaluation	Total	
Land	\$ 115,632	\$ 566	\$ 116,198	\$ –	\$ –	\$ –	\$ 116,198
Buildings	44,748	4,373	49,121	(40,780)	(4,358)	(45,138)	3,983
Machinery and equipment	326,142	–	326,142	(204,116)	–	(204,116)	122,026
Piping infrastructure and electricity generation equipment	5,344	–	5,344	(3,830)	–	(3,830)	1,514
Office equipment	1,139	–	1,139	(1,045)	–	(1,045)	94
Other equipment	30,607	978	31,585	(23,849)	(978)	(24,827)	6,758
	<u>\$ 523,612</u>	<u>\$ 5,917</u>	<u>\$ 529,529</u>	<u>(\$ 273,620)</u>	<u>(\$ 5,336)</u>	<u>(\$ 278,956)</u>	250,573
Less: Accumulated impairment							(9,847)
							<u>\$ 240,726</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 nine-month periods ended September 30,	
	2009	2008
Beginning balance	\$ 51,928	\$ 54,520
Additions	15,100	1,763
Amortization	(16,370)	(17,771)
Ending balance	<u>\$ 50,658</u>	<u>\$ 38,512</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 September 30, 2009 and 2008 was \$110,456 and \$91,362, respectively.

Details are set forth below:

<u>Item</u>	<u>September 30, 2009</u>	<u>September 30, 2008</u>
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)	28,941	9,847
	<u>\$ 110,456</u>	<u>\$ 91,362</u>

The accumulated impairment summarized by department are as follows:

<u>Department</u>	<u>September 30, 2009</u>	<u>September 30, 2008</u>
Company	\$ 84,696	\$ 82,789
Foods	24,950	7,763
Feeds	810	810
	<u>\$ 110,456</u>	<u>\$ 91,362</u>

(Note) Part of idle assets have been disposed or transferred to property, plant and equipment during the nine-month periods ended September 30, 2009 and 2008. As such, the impairment loss of \$12,721 and reversal of impairment loss of \$770 was recognized for the nine-month periods ended September 30, 2009 and 2008, respectively.

(14) Short-term loans

	<u>September 30, 2009</u>	<u>September 30, 2008</u>	<u>Collateral or security</u>
Unsecured bank loans	\$ 1,632,233	\$ 4,370,200	—
Range of interest rates	<u>0.57%~0.80%</u>	<u>1.03%~5.53%</u>	

(15) Notes and bills payable

	<u>September 30, 2009</u>	<u>September 30, 2008</u>	<u>Collateral or security</u>
Commercial papers payable	\$ 900,000	\$ 1,500,000	—
Less: prepaid interest	(120)	(749)	
	<u>\$ 899,880</u>	<u>\$ 1,499,251</u>	
Range of interest rates	<u>0.64%</u>	<u>2.44%~2.60%</u>	

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

(16) Bonds payable

	<u>September 30, 2009</u>	<u>September 30, 2008</u>	<u>Collateral or security</u>
Secured domestic bonds payable in 2003	\$ —	\$ 580,000	—
Secured domestic bonds payable in 2004	—	<u>3,500,000</u>	—
	—	<u>4,080,000</u>	—
Domestic unsecured convertible bonds payable in 2007	4,675,000	4,913,000	—
Less: Discount on bonds payable	(126,123)	(256,516)	
	<u>4,548,877</u>	<u>4,656,484</u>	
	4,548,877	8,737,084	
Less: Current portion of bonds payable	—	(4,080,000)	
	<u>\$ 4,548,877</u>	<u>\$ 4,657,084</u>	

A. 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:

Bonds	Coupon rate
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 bond is guaranteed by Mega International Commercial Bank.

B. 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:

Bonds	Coupon rate
A, B and C	The coupon rate is 2.14% per annum.
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 1 ~ 3, 2004 to September 1 ~ 3, 2009.

(g) Guarantee Bank:

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

C. 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 September 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 September 30, 2009, the conversion price was \$48.6 (in NT dollars).

- (h) Under the terms of the convertible bonds, all bonds (redeemed, matured and converted) are retired and not to be re-issued. As of September 30, 2009 and 2008, the convertible bonds in the amount of \$325,000 and \$86,400, 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.

D. For issued unsecured convertible bonds, the Company separate 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 of Financial Instruments". As of September 30, 2009 and 2008, the capital reserve-stock warrants for the bonds redeemed, matured and converted was \$489,454 and \$514,435, respectively.

(17) Long-term loans

	<u>September 30, 2009</u>	<u>September 30, 2008</u>	<u>Collateral or security</u>
Unsecured bank loans	\$ 16,950,000	\$ 9,855,000	—
Revolving credit facility	<u>3,100,000</u>	<u>5,800,000</u>	—
	20,050,000	15,655,000	
Less :Prepaid interest	(1,587)	(6,122)	
Current portion of long-term loans	<u>(3,100,000)</u>	<u>(1,500,000)</u>	
	<u>\$ 16,948,413</u>	<u>\$ 14,148,878</u>	
Range of maturity dates	<u>2010. 9. 14~2013. 10. 17</u>	<u>2009. 11. 1~2011. 7. 30</u>	
Range of interest rates	<u>0. 60%~1. 25%</u>	<u>2. 33%~2. 77%</u>	

(18) 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 nine-month periods ended September 30, 2009 and 2008, net pension costs recognized under the defined benefit plan were \$307,447 and \$345,920, respectively. The balance of the retirement fund deposited with Bank of Taiwan was \$3,414,907 and \$3,050,522 as of September 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 nine-month periods ended September 30, 2009 and 2008 were \$46,789 and \$41,333, respectively.

(19)Common stock

- (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.

(20)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(16) Bonds payable.

(21) 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' meetings 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	\$ 3,977,139	\$ 0.88	\$11,040,402	\$ 2.50

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 nine-month period ended September 30, 2009 are \$929,904. The basis of estimates is based on a certain percentage of 2009 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(21)(c). 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 nine-month period ended September 30, 2009.

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

	<u>September 30, 2009</u>	<u>September 30, 2008</u>
(i) Unappropriated earnings before 1998	\$ 36,165	\$ 36,165
(ii) 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 \$7,220,225 and \$4,935,999 for the nine-month periods ended September 30, 2009 and 2008, respectively, cannot be distributed since these amounts have not yet been approved by the shareholders.

(f) As of September 30, 2009 and 2008, the imputation tax credit account balance amounted to \$10,729 and \$7,623, 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.

(22) Personnel expenses, depreciation and amortization

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

For the nine-month periods ended September 30, 2009

	Operating costs	Operating expenses	Total
Personnel expenses			
Salaries and wages	\$ 1,430,406	\$ 2,446,305	\$ 3,876,711
Insurance	103,864	91,147	195,011
Pension	179,962	156,258	336,220
Others	78,225	54,156	132,381
	<u>\$ 1,792,457</u>	<u>\$ 2,747,866</u>	<u>\$ 4,540,323</u>
Depreciation	<u>\$ 618,338</u>	<u>\$ 83,919</u>	<u>\$ 702,257</u>
Amortization	<u>\$ 3,263</u>	<u>\$ 3,582</u>	<u>\$ 6,845</u>

For the nine-month period ended September 30, 2008

	Operating costs	Operating expenses	Total
Personnel expenses			
Salaries and wages	\$ 1,586,703	\$ 1,747,806	\$ 3,334,509
Insurance	97,798	84,316	182,114
Pension	199,767	160,973	360,740
Others	83,336	54,358	137,694
	<u>\$ 1,967,604</u>	<u>\$ 2,047,453</u>	<u>\$ 4,015,057</u>
Depreciation	<u>\$ 645,730</u>	<u>\$ 84,892</u>	<u>\$ 730,622</u>
Amortization	<u>\$ 4,000</u>	<u>\$ 5,340</u>	<u>\$ 9,340</u>

(23) 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 nine-month periods ended September 30,</u>	
	<u>2009</u>	<u>2008</u>
Income tax at the statutory tax rate	\$ 1,785,004	\$ 1,226,972
Tax effect of Five-year tax-free project	(19,777)	(25,294)
Tax effect of permanent differences	(1,901,585)	(1,283,993)
Tax effect of investment tax credits	(32,682)	(52,621)
Under provision of prior year's income tax	670	3,236
Tax effect of alternative minimum tax	12,877	103,598
Tax effect of tax rate difference of temporary difference between the reporting date and year of realization	4,745	—
Tax effect of change in tax rate	(45,954)	—
Income tax on separately taxed income	14	31
Tax effect of valuation allowance	<u>116,519</u>	<u>—</u>
Income tax benefit	(80,169)	(28,071)
Net changes of deferred income tax assets (liabilities)	93,730	134,936
Under provision of prior year's income tax	(670)	(3,236)
Income tax on separately taxed income	(14)	(31)
Prepaid income taxes	<u>(912)</u>	<u>(3,231)</u>
Income tax payable	<u>\$ 11,965</u>	<u>\$ 100,367</u>

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

	<u>September 30, 2009</u>		<u>September 30, 2008</u>	
	<u>Amount</u>	<u>Tax effect</u>	<u>Amount</u>	<u>Tax effect</u>
Current items:				
Temporary differences				
Bad debts expense	\$ 101,975	\$ 20,395	\$ 101,177	\$ 25,294
Unrealized inventory value decline and obsolescence loss	12,765	2,551	382	96
Employee benefits	10,865	2,173	4,025	1,006
Unrealized loss	11,684	2,337	-	-
Investment tax credits		180,000		270,000
Less: Valuation allowance		(170,880)		-
		<u>\$ 36,576</u>		<u>\$ 296,396</u>
	<u>September 30, 2009</u>		<u>September 30, 2008</u>	
	<u>Amount</u>	<u>Tax effect</u>	<u>Amount</u>	<u>Tax effect</u>
Non-current items:				
Temporary differences				
Investment loss	\$ 351,845	\$ 70,369	\$ 351,845	\$ 87,961
Depreciation	(1,889,870)	(377,974)	(1,976,975)	(494,244)
Impairment loss	27,491	5,498	9,847	2,462
Pension cost	465,321	93,064	460,056	115,014
Employee benefits	26,055	5,211	11,404	2,851
Investment tax credits		641,275		363,104
		<u>\$ 437,443</u>		<u>\$ 77,148</u>

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

<u>Regulation</u>	<u>Tax credit item</u>	<u>Total credits</u>	<u>Unused amount</u>	<u>Year of expiry</u>
Statute for Upgrading Industries	Research and development expenditures	\$ 287,094	\$ 287,094	2013
"	Acquisition of automation equipment	145,716	129,375	2013
"	Personnel training	22,755	22,755	2013
"	Shareholders' investment credit	<u>385,515</u>	<u>382,051</u>	2013
		<u>\$ 841,080</u>	<u>\$ 821,275</u>	

(d) As of October 28, 2009, the Company's income tax returns through 2007 have been assessed by the Tax Authority and there were no disputes existing between the Company and the Tax Authority.

(24) Earnings per share ("eps")

	For the nine-month period ended September 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	\$7,140,056	\$7,220,225	3,897,400	<u>\$1.83</u>	<u>\$1.85</u>
Dilutive effect of common stock equivalents:					
Convertible bonds	88,664	66,498	96,193		
Employees' bonuses	<u>-</u>	<u>-</u>	<u>22,694</u>		
Diluted earnings per share					
Net income	<u>\$7,228,720</u>	<u>\$7,286,723</u>	<u>4,016,287</u>	<u>\$1.80</u>	<u>\$1.81</u>

	For the nine-month period ended September 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	\$4,907,928	\$4,935,999	3,897,400	<u>\$1.26</u>	<u>\$1.27</u>
Dilutive effect of common stock equivalents:					
Convertible bonds	94,614	70,961	93,155		
Employees' bonuses	<u>-</u>	<u>-</u>	<u>16,275</u>		
Diluted earnings per share					
Net income	<u>\$5,002,542</u>	<u>\$5,006,960</u>	<u>4,006,830</u>	<u>\$1.25</u>	<u>\$1.25</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 Holdings Ltd.	Subsidiary accounted for under the equity method
Uni-President Vendor 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 Holdings 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)
Tun Hsiang Enterprises Corp.	A subsidiary of Nanlien International Corp. (accounted for under the equity method)
Kuan Chang Enterprises Corp.	"
Tung-Yu Enterprises Corp.	"
Uni-President (Vietnam) Co., Ltd.	A subsidiary of Southeast Asia Holdings Limited (accounted for under the equity method)
Hi-Life International Co., Ltd.	A subsidiary of Kuang Chuan Enterprises Corp. (accounted for under the equity method) (Note)

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

(Note) Subsidiary accounted for under the equity method.

(b) Transactions with related parties

(1) Sales

	For the nine-month periods ended September 30,			
	2009		2008	
	Amount	Percentage of net sales	Amount	Percentage of net sales
Uni-President Cold Chain Corp.	\$ 5,077,104	15	\$ 5,143,838	14
Tung Ang Enterprises Corp.	4,844,518	14	4,632,177	12
President Chain Store Corp.	1,556,403	5	1,274,066	3
Tun Hsiang Enterprises Corp.	1,379,811	4	1,359,641	4
Retail Support International Corp.	1,270,158	4	1,305,677	3
TTET Union Corp.	829,391	2	1,983,342	5
Others	<u>7,511,111</u>	<u>23</u>	<u>7,741,432</u>	<u>21</u>
	<u>\$22,468,496</u>	<u>67</u>	<u>\$23,440,173</u>	<u>62</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 nine-month periods ended September 30,			
	2009		2008	
	Amount	Percentage of net purchases	Amount	Percentage of net purchases
TTET Union Corp.	\$ 846,663	4	\$ 1,109,806	4
President Kikkoman Inc.	670,161	3	714,832	2
President Nisshin Corp.	329,044	2	402,719	1
President Packaging Corp.	163,062	1	174,886	1
Uni-President (Vietnam) Co., Ltd.	122,886	–	159,683	1
Others	205,281	1	183,599	1
	<u>\$ 2,337,097</u>	<u>11</u>	<u>\$ 2,745,525</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 2008. The bonds payable above all has been redeemed by Tait Marketing & Distribution Co., Ltd. in September 2009 and interest income for the nine-month period ended September 30, 2009 was \$8,333.

4. Disposal of long-term investments

	For the nine-month period ended September 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 nine-month period ended September 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

	<u>For the nine-month periods ended September 30,</u>	
	<u>2009</u>	<u>2008</u>
TTET Union Corp.	\$ <u>163,466</u>	\$ <u>188,740</u>

6. Other expenses

	<u>For the nine-month periods ended September 30,</u>	
	<u>2009</u>	<u>2008</u>
Advertising expenses:		
Uni-President Dream Parks Corp.	\$ 404,537	\$ 195,944
Tun Hsiang Enterprises Corp.	74,495	32,083
Others	<u>249,832</u>	<u>120,543</u>
	<u>728,864</u>	<u>348,570</u>
Other expenses:		
Uni-President Cold Chain Corp.	261,272	209,959
Others	<u>681,961</u>	<u>701,556</u>
	<u>943,233</u>	<u>911,515</u>
	<u>\$ 1,672,097</u>	<u>\$ 1,260,085</u>

7. Rental income

	Collection frequency	<u>For the nine-month periods ended September 30,</u>	
		<u>2009</u>	<u>2008</u>
Uni-President Cold Chain Corp.	Monthly	\$ 30,894	\$ 31,912
Retail Support International Corp.	"	30,037	35,428
President Kikkoman Inc.	"	20,378	19,811
President Nisshin Corp.	"	12,891	12,175
Others	"	<u>27,777</u>	<u>27,423</u>
		<u>\$ 121,977</u>	<u>\$ 126,749</u>

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

8. Other income

	<u>For the nine-month periods ended September 30,</u>	
	<u>2009</u>	<u>2008</u>
Management and technical consultancy fees:		
Uni-President Southeast Asia Holdings Ltd.	\$ 47,000	\$ 45,783
Others	266,103	255,475
	<u>313,103</u>	<u>301,258</u>
Other income:		
Tung-Yu Enterprises Corp.	26,372	31,602
Tun Hsiang Enterprises Corp.	25,678	27,068
Cayman President Holding Ltd.	21,514	16,637
Others	118,425	111,493
	<u>191,989</u>	<u>186,800</u>
	<u>\$ 505,092</u>	<u>\$ 488,058</u>

9. Accounts receivable

	<u>September 30, 2009</u>		<u>September 30, 2008</u>	
	<u>Amount</u>	<u>Percentage</u>	<u>Amount</u>	<u>Percentage</u>
Uni-President Cold Chain Corp.	\$ 901,028	17	\$ 928,078	18
Tun Ang Enterprises Corp.	834,867	16	665,617	13
Tun Hsiang Enterprises Corp.	396,701	7	265,699	5
Others	1,727,699	33	1,764,575	36
	<u>\$ 3,860,295</u>	<u>73</u>	<u>\$ 3,623,969</u>	<u>72</u>

10. Other receivables

	<u>September 30, 2009</u>		<u>September 30, 2008</u>	
	<u>Amount</u>	<u>Percentage</u>	<u>Amount</u>	<u>Percentage</u>
Tung Ang Enterprises Corp.	\$ 18,728	5	\$ 63,202	16
Uni-President Southeast Asia Holdings Ltd.	16,901	5	14,947	4
Others	125,439	35	108,966	27
	<u>\$ 161,068</u>	<u>45</u>	<u>\$ 187,115</u>	<u>47</u>

11. Accounts payable

	<u>September 30, 2009</u>		<u>September 30, 2008</u>	
	<u>Amount</u>	<u>Percentage</u>	<u>Amount</u>	<u>Percentage</u>
President Kikkoman Inc.	\$ 61,847	3	\$ 63,440	4
TTET Union Corp.	53,842	3	37,206	2
President Nisshin Corp.	28,311	2	12,966	1
Others	<u>39,679</u>	<u>2</u>	<u>33,586</u>	<u>1</u>
	<u>\$ 183,679</u>	<u>10</u>	<u>\$ 147,198</u>	<u>8</u>

12. Accrued expenses

	<u>September 30, 2009</u>		<u>September 30, 2008</u>	
	<u>Amount</u>	<u>Percentage</u>	<u>Amount</u>	<u>Percentage</u>
Uni-President Cold Chain Corp.	\$ 116,375	3	\$ 98,875	4
Presicarre Corp.	94,415	3	50,940	2
President Chain Store Corp.	73,285	2	19,632	1
Uni-President Dream Parks Corp.	60,184	2	28,501	1
Hi-Life International Co., Ltd.	38,239	1	43,862	2
Others	<u>105,698</u>	<u>3</u>	<u>137,359</u>	<u>5</u>
	<u>\$ 488,196</u>	<u>14</u>	<u>\$ 379,169</u>	<u>15</u>

(C) Contingent liabilities and commitments

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

	<u>September 30, 2009</u>	<u>September 30, 2008</u>
Cayman President Holdings Ltd.	\$ 12,211,019	\$ 15,089,593
Sanshui Jianlibao Commerce Co., Ltd.	3,808,800	–
President International Development Corp.	3,000,000	3,200,000
Others	<u>8,664,022</u>	<u>8,873,410</u>
	<u>\$ 27,683,841</u>	<u>\$ 27,163,003</u>

As of September 30, 2009 and 2008, the actual amount of endorsements and guarantees provided to related parties was \$23,366,389 and \$19,574,804, 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 September 30, 2009 and 2008, the details of pledged assets were as follows:

	<u>Purpose</u>	<u>September 30, 2009</u>	<u>September 30, 2008</u>
Land (Note)	Revolving credit facility	\$ 116,928	\$ 116,928
Buildings-net (Note)	Revolving credit facility	<u>3,972</u>	<u>5,206</u>
		<u>\$ 120,900</u>	<u>\$ 122,134</u>

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

7.COMMITMENTS AND CONTINGENT LIABILITIES

As of September 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>September 30, 2009</u>	<u>September 30, 2008</u>
Prepayments for equipment	\$ 144,575	\$ 10,565

- (2) As of September 30, 2009 and 2008, the unused letters of credit amounted to \$863,927 and \$992,715, 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, including domestic bonds guarantee and 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 Bank of Taiwan 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

	September 30, 2009			September 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	\$ 6,459,744	\$ -	\$ 6,459,744	\$ 6,624,337	\$ -	\$ 6,624,337
Available-for-sale financial assets	1,481,304	1,481,304	-	632,557	632,557	-
Financial assets carried at cost	1,477,983	-	-	1,478,071	-	-
Refundable deposits	96,582	-	96,582	83,463	-	83,463
Liabilities						
Financial liabilities with book value equal to fair value	11,178,045	-	11,178,045	16,065,277	-	16,065,277
Bonds payable	4,548,877	-	4,548,877	4,657,084	-	4,657,084
Long-term loans	16,948,413	-	16,948,413	14,148,878	-	14,148,878
Capital lease payables - non-current	51,647	-	51,647	76,086	-	76,086
Guarantee deposits received	87,560	-	87,560	93,535	-	93,535
<u>Derivative financial instruments</u>						
Assets						
Forward foreign exchange contracts	-	-	-	43	-	43
Liabilities						
Forward foreign exchange contracts	11,684	-	11,684	-	-	-
Interest rate swap contracts	-	-	-	14,400	-	14,400

- (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 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 September 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 outflow, which are discounted based on the interest rates of similar long-term loans at September 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 \$1,005,886 and \$982,021 as addition and reduction to stockholders' equity for the changes in fair value of available-for-sale financial assets for the nine-month periods ended September 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 the insignificant fluctuations. Commercial paper payables 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 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 is no cash inflows or outflows of 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 is no cash inflow or outflow 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:

Items	September 30, 2009		September 30, 2008	
	Notional principal amount	Contract period	Notional principal amount	Contract period
Interest Rate Swap Contracts	\$ -	-	\$ 2,580,000	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 and gain on derivative financial instruments was \$2,598 and \$12,490 (as deduction and addition to interest expense) for the month periods ended September 30, 2009 and 2008, respectively.

(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.

		Designated for hedging instruments	
		Contract amount	
Financial instruments was designated for hedging instrument		September 30,	
Hedged item		2009	2008
Bonds payable	Interest rate swap contracts	\$ -	\$ 2,580,000
Item		September 30, 2009	September 30, 2008
Amount of equity adjustment		\$ 12,439	\$ 51,651

11. ADDITIONAL DISCLOSURES REQUIRED BY THE SECURITIES AND FUTURE

(1) Related information of significant transactions

(For the nine-month period ended September 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. Kai Yu (BVI) Investment Co., Ltd.	"	US 19,930	US 19,930	-	"	-	"	"	-	US 28,000	US 30,566	(Note 2)	
3	President Global Corp.	President East Co. Tungpec Inc.	Notes receivable	US 600	US 600	3.75%~4.50%	1	US 247	Total transaction (Sales)	"	Real estates	US 3,000	US 4,000	(Note 2)	
			"	US 10	US 10	4.00%	"	US 484	" (Sales)	"	-	"	"		
4	Tait Marketing & Distribution Co., Ltd.	Tait (H.K.) Co., Ltd. Tait Trading (Shanghai) Co., Ltd. Tait Asia Co., Ltd. Sonic International Cayman Ltd. Aurora Development Overseas Ltd.	Long-term accounts receivable - related parties	152,263	14,421	3.45%~4.19%	2	-	Additional operating capital	"	-	311,517	311,517	(Note 3)	
			"	132,125	132,125	-	"	-	"	"	-	"	"		
			"	140	140	-	"	-	"	"	-	"	"		
			"	2,084	-	-	"	-	"	"	-	"	"		
			"	257	-	-	"	-	"	"	-	"	"		

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.	Tait	Long-term accounts	\$ 182	\$ -	-	2	\$ -	Additional	\$ -	-	\$ -	\$ 311,517	\$ 311,517	(Note 3)	
		Distribution Service Co., Ltd.	receivable - related parties						operating capital							
		Shanghai Tait Investment Consulting Co., Ltd.	"	92	-	-	"	-	"	"	-	-	"	"		
4	Tait Marketing & Distribution Co., Ltd.	Mekong Marketing Services Ltds.	"	10	-	-	"	-	"	"	-	-	"	"		
5	President Tokyo Corp.	President Tokyo Renting Corp.	Receivable - related party	85,000	76,000	0.98%~2.27%	"	-	"	"	-	-	100,000	116,898	(Note 2)	
6	Mech-President Corp.	Shanghai President Machine Corp.	Other receivables	19,070	19,070	-	"	-	"	"	-	-	50,000	288,872	(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)	
		Tianjiang President Enterprises Food Co., Ltd.	"	US 2,000	-	-	"	-	"	"	-	-	"	"		

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		
8	Uni-President Enterprises China Holdings Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	Other receivables	RMB 88,867	RMB 88,777	3.00%~3.80%	2	\$ -	Additional operating capital	\$ -	-	RMB 632,227	RMB 2,528,909	(Note 6)
		Wuhan President Enterprises Food Co., Ltd.	"	RMB 102,539	RMB 68,290	2.00%~3.80%	"	-	"	"	-	-	"	"
		Guangzhou President Enterprises Co., Ltd.	"	RMB 68,359	"	3.00%	"	-	"	-	-	-	"	"
		Kunshan President Enterprises Food Co., Ltd.	"	RMB 68,319	"	2.00%	"	-	"	-	-	-	"	"
		Chengdu President Enterprises Food Co., Ltd.	"	"	"	2.00%	"	-	"	"	-	-	"	"
		Nanchang President Enterprises Co., Ltd.	"	RMB 54,687	RMB 54,632	3.00%~3.80%	"	-	"	"	-	-	"	"

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.	Uni-President Asia Holdings Ltd.	Other receivables	RMB 105,894	RMB 54,632	3.00%	2	\$ -	Additional operating capital	\$ -	-	\$ -	RMB 632,227	RMB 2,528,909	(Note 6)
		Hefei President Enterprises Co., Ltd.	"	RMB 88,867	RMB 34,145	2.00%~3.80%	"	-	"	"	-	-	"	"	
		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 20,000	US 11,080	-	"	-	"	"	-	-	US 20,000	1,000,000	(Note 2)
		Zhongshan President Enterprises Co., Ltd.	"	US 5,000	US 5,000	-	"	-	"	"	-	-	"	"	
		Songjiang President Enterprises Co., Ltd.	"	US 3,000	-	-	"	-	"	"	-	-	"	"	
10	Nella Ltd.	Tunnel International Marketing Corp.	"	HK 78	HK 78	-	"	-	"	"	-	-	200,000	300,000	(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							
11	Cayman Nanlien Holding Ltd.	Nella Ltd.	Other receivables	US	1,267	US	1,267	-	2	-	Additional operating capital	\$	-	\$	200,000	\$	300,000	(Note 2)	
12	Cayman Ton Yi Industrial Holdings Ltd.	Cayman Fujian Ton Yi Industrial Holdings Ltd.	"	US	45	US	45	-	"	-	"	"	-	-	3,558,555	7,117,111	(Note 7)		
		Cayman Jiangsu Ton Yi Holdings Ltd.	"	US	35	US	35	-	"	-	"	"	-	-	"	"			
		Chengdu Ton Yi Industrial Packaging Co., Ltd.	"	US	4,000	-	-	-	1、2	US	17	Total transaction and additional operating capital	"	-	-	"	"		
13	President Enterprises (China) Investment Co., Ltd.	Integrated Marketing & Distribution Co., Ltd.	"	RMB	28,500	RMB	28,500	4.86%~6.48%	2	-	Additional operating capital	"	-	-	RMB	300,000	RMB	500,000	(Note 2)
14	President Life Sciences Cayman Co., Ltd.	Z-Kat, Inc.	"	US	50	-	-	-	"	-	"	"	-	-	US	5,000	US	2,567	(Note 2)
15	A-Spine Asia Co., Ltd.	A-Spine Holding Group Corp.	Long-term receivables		22,140		21,648	4.00%	1		3,483	Total transaction	"	-	-	43,788	72,981	(Note 8)	

Number	Name	Name of counterparty	Account	Maximum balance during 2009		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			
				US	\$						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	\$ -	-	\$ -	3,558,555	\$	7,117,111	(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.	President Fuche (Qingdo) Co., Ltd.	"	RMB	6,500	RMB 6,000	5.41%~8.42%	"	-	"	"	-	-	RMB 50,000	RMB	50,000	(Note 2)
		Sanshui Jianlibao Commerce Co., Ltd.	"	RMB	30,000	RMB 5,000	6.55%~8.91%	"	-	"	"	-	-	"	"	"	"
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 (Tribeco)	"	VND	16,000,000	VND16,000,000	10.50%	"	-	"	"	-	-	VND200,000,000	VND	621,821,971	(Note 9)
22	Uni-President (Philippines) 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)

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			
23	Uni-President Asia Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	Other receivables	RMB 88	RMB 88	1.00%	2	\$ -	Additional operating capital	\$ -	-	\$ -	RMB 542,560	RMB 2,170,240	(Note 6)
		Uni-President Enterprises China Holdings Ltd.	"	RMB 116,210	-	3.00%	"	-	"	"	-	-	"	"	
24	Tait Asia Co., Ltd.	Tait (H.K.) Co., Ltd.	Long-term accounts receivable - related parties	HKD 7,068	HKD 7,068	-	"	-	"	"	-	-	311,517	311,517	(Note 3)
25	Tait (H.K.) Co., Ltd.	Tait Trading (Shanghai) Co., Ltd.	"	HKD 91,982	HKD 91,950	-	"	-	"	"	-	-	HKD 120,000	HKD 120,000	(Note 10)
		Gocorp Ltd.	"	HKD 2,640	HKD 2,640	-	"	-	"	"	-	-	"	"	
		China National Advertising Co., Ltd.	"	HKD 1,259	HKD 1,259	-	"	-	"	"	-	-	"	"	
		Mekong Marketing Services Ltd.	"	HKD 530	HKD 530	-	"	-	"	"	-	-	"	"	
26	Tait Trading (Shanghai) Co., Ltd.	Tait Trading (Shenzhen) Co., Ltd.	"	RMB 10,491	RMB 10,491	-	"	-	"	"	-	-	RMB 17,000	RMB 17,000	(Note 11)
		Shanghai Tait Investment Consulting Co., Ltd.	"	RMB 40	RMB 40	-	"	-	"	"	-	-	"	"	

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				
27	Tait Trading (Shenzhen) Co., Ltd.	Tait (H.K.) Co., Ltd.	Long-term accounts receivable - related parties	RMB 5,436	RMB 4,794	-	2	\$ -	Additional operating capital	\$ -	-	\$ -	RMB 5,000	RMB 5,000		(Note 12)
28	Shanghai Tait Investment Consulting Co., Ltd.	Tait (H.K.) Co., Ltd.	"	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 262,115		(Note 2)
30	Guangzhou President Enterprises Co., Ltd.	Guangzhou President Heathy Food Technology Co., Ltd.	"	RMB 26,000	RMB 10,000	3.00%~6.82%	"	-	"	"	-	-	RMB 100,000	RMB 213,034		(Note 2)
31	Fuzhou President Enterprises Co., Ltd.	President (Shanghai) Trading Co., Ltd.	"	RMB 10,000	-	5.00%	"	-	"	"	-	-	RMB 40,000	RMB 77,307		(Note 2)
32	Beijing Enterprises Drinks & Food Co., Ltd.	Beijing President Food Co., Ltd.	"	"	RMB 10,000	3.00%	"	-	"	"	-	-	RMB 72,090	RMB 75,469		(Note 2)
33	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)

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										
34	Uni-Splendor Corp.	Uni-Home Tech Corp.	Other receivables	US	48,035	US	48,035	-	2	\$	-	Additional operating capital	\$	-	-	\$	-	US	34,052	US	34,052	(Note 14)
		Rich Universe International Limited	Long-term receivables	US	2,100	US	2,100	3.00%	"		-	"	"	-	-	"	"					
35	Da Tong Ying Corp.	Rich Universe International Limited	"		50,830		22,359	3.00%	"		-	"	"	-	-				87,082		87,082	(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 amount 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 US20,000.

(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 September 30, 2009	Balance secured by collateral	Ratio of accumulated amount to net worth of the Company	Maximum amount of endorsement						
		Name of endorsees	Relationship (Note 1)													
0	Uni-President Enterprises Corp.	Cayman President Holdings Ltd.	2	\$	31,924,731	\$	14,393,222	\$	12,211,019	\$	-	19.12	\$	63,849,461	(Note 2)	
		Sanshui Jianlibao Commerce Co., Ltd.	3		"			4,012,000		3,808,800		-	5.97		"	"
		President International Development Corp.	2		"			3,300,000		3,000,000		-	4.70		"	"
		Kai Yu Investment Co., Ltd.	"		"			2,032,000		1,732,000		-	2.71		"	"
		Tone Sang Construction Corp.	"		"			1,430,000		1,430,000		-	2.24		"	"
		Tung Ho Development Corp.	"		"			1,100,000		1,100,000		-	1.72		"	"
		Zhongshan President Enterprises Co., Ltd.	"		"			974,223		897,957		-	1.41		"	"
		Kai Nan (BVI) Investment Co., Ltd.	3		"			952,428		833,661		-	1.31		"	"
		Uni-President (Thailand) Ltd.	"		"			745,050		741,000		-	1.16		"	"
		Tianjin Tong Yee Industrial Co., Ltd.	6		"			510,854		470,485		-	0.74		"	"
		President Energy Development (Cayman Islands) Ltd.	3		"			395,640		386,700		-	0.61		"	"
		President Entertainment Corp. etc.	2・3・6		"			2,090,389		1,072,219		-	1.68		"	"
1	Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	2	US	100,000	US	60,000	US	60,000		-	10.93	US	100,000	(Note 3)	
2	Nanlien International Corp.	Nella Limited	"		500,000		146,237		112,739		-	9.71		1,000,000	(Note 4)	
		Wei Lian Enterprises Corp.	"		"		20,000		20,000		-	1.72		"	"	
		Tung Chang Enterprises Corp.	1		"		11,100		11,100		-	0.96		"	"	
		Hui-Sheng Enterprises Corp.	2		"		7,000		7,000		-	0.60		"	"	
		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		-	175.00		1,500,000	(Note 5)	
4	Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd.	"		12,454,944	US	91,000	US	88,000		-	15.91		12,454,944	(Note 6)	
		Fujian Ton Yi Tinplate Co., Ltd.	"		"	US	80,600	US	70,480		-	12.74		"	"	
		Jiangsu Ton Yi Tinplate Co., Ltd.	"		"	US	76,400	US	57,320		-	10.36		"	"	
		Chengdu Ton Yi Industrial Packaging Co., Ltd.	"		"	US	13,500	US	13,500		-	2.44		"	"	
		Wuxi Ton Yi Industrial Packaging Co., Ltd.	"		"	US	13,000	US	15,500		-	2.80		"	"	

Number	Name of endorsers	Endorsee			Endorsement limit for a single entity	Highest balance during the period	Outstanding balance as at September 30, 2009	Balance secured by collateral	Ratio of accumulated amount to net worth of the Company	Maximum amount of endorsement	
		Name of endorsees	Relationship (Note 1)								
5	President Chain Store Corp.	Retail Support International Corp.	1	\$ 3,631,966	\$ 600,000	\$ 600,000	\$ -	3.30	\$ 9,079,914	(Note 7)	
		Uni-President Department Stores Corp.	3	"	485,195	484,921	-	2.67	"	"	
		Mech-President Corp.	"	"	US 3,000	US 2,000	-	0.35	"	"	
		Century Quick Services Restaurant Corp.	"	"	60,000	60,000	-	0.33	"	"	
		Wisdom Distribution Services Corp.	"	"	50,000	50,000	-	0.28	"	"	
		Q-ware System and Services Corp.	1	"	22,540	22,540	-	0.12	"	"	
		Wuhan Uni-President Oven Fresh Bakery Co., Ltd.	3	"	US 3,500	-	-	-	"	"	
	President Yilan Art and Culture Corp.	"	"	15,000	-	-	-	"	"		
6	President Fair Development Corp.	Rufus International Co., Ltd.	1	4,254,345	4,000	4,000	-	0.05	8,508,690	(Note 8)	
7	President Information Corp.	President Drugstore Business Corp.	"	83,839	2,000	2,000	2,000	0.48	209,597	(Note 9)	
8	Mech-President Corp.	Shanghai President Machine Corp.	2	144,436	98,858	68,000	-	9.42	361,089	(Note 10)	
9	Kainan Plywood & Wood Mfg. Co., Ltd.	President Fair Development Corp.	3	1,382,977	600,000	600,000	-	86.77	1,728,721	(Note 11)	
10	President Enterprises (China) Investment Co., Ltd.	Jinmailang Beverage (Beijing) Co., Ltd.	"	RMB 1,612,748	RMB 269,580	RMB 269,580	-	5.01	RMB 5,375,827	(Note 12)	
		Shenyang President Enterprises Co., Ltd.	"	"	RMB 54,761	RMB 54,479	-	1.01	"	"	
		President (Shanghai) Trading Co., Ltd.	"	"	RMB 45,000	RMB 45,000	-	0.84	"	"	
		Harbin President Enterprises Co., Ltd.	"	"	RMB 36,761	RMB 36,479	-	0.68	"	"	
11	Fujian Ton Yi Tinplate Co., Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	"	US 117,013	US 34,751	US 34,751	-	29.70	US 117,013	(Note 13)	
		Wuxi Ton Yi Industrial Packaging Co., Ltd.	"	"	US 8,526	US 8,526	-	7.29	"	"	
12	Jiangsu Ton Yi Tinplate Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	"	US 60,831	US 44,680	US 44,680	-	73.45	US 60,831	"	
		Wuxi Ton Yi Industrial Packaging Co., Ltd.	"	"	US 5,275	US 5,272	-	8.67	"	"	
13	Wuxi Ton Yi Industrial Packaging Co., Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	"	US 15,133	US 5,861	US 5,857	-	38.70	US 15,133	"	
		Chengdu Ton Yi Industrial Packaging Co., Ltd.	"	"	US 2,000	US 2,000	-	13.22	"	"	
14	Zhongshan President Enterprises Co., Ltd.	Sanshui Jianlibao Commerce Co., Ltd.	"	RMB 1,000,000	RMB 1,000,000	-	-	-	RMB 1,000,000	(Note 14)	
15	Uni-President(Vietnam) Co., Ltd.	Saigon Beverage Joint Stock Company	1	VND 777,277,463	VND 13,037,436	VND 13,037,436	-	0.84	VND1,554,554,927	(Note 15)	

(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 \$23,366,389 as of September 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 September 30,2009 are summarized as follows (Units in thousands of currencies indicated) :

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note)	September 30,2009				
				Number Percentage of shares (in thousands)	Book value	Percentage of ownership	Market value	Note
Uni-President Enterprises Corp.	Stock :							
	Prince Housing Development Corp.	Director	7	100,088	\$ 1,481,304	10.45%	\$ 1,481,304	—
	Grand Bills Finance Co.	—	9	78,209	690,997	14.46%	-	—
	PK Venture Capital Corp. etc.	—	"	83,708	786,986	0.13%~ 14.29%	-	—
	Stock :							
	Cayman President Holdings Ltd.	Subsidiary accounted for under the equity method	11	156,136	17,210,238	100.00%	17,651,912	—
	Kai Nan Investment Co., Ltd.	"	"	379,301	2,983,400	"	2,970,990	—
	President International Trade & Investment Corp.	"	"	45,012	2,721,446	"	2,458,299	—
	Kai Yu Investment Co., Ltd.	"	"	379,705	1,726,232	"	1,733,827	—
	President Global Corp.	"	"	500	677,604	"	691,413	—
	Nanlien International Corp.	"	"	99,999	958,573	99.99%	1,161,217	—
	Tung Ho Development Corp.	"	"	72,120	555,713	72.12%	569,888	—
	Tait Marketing & Distribution Co., Ltd.	"	"	60,193	619,545	63.70%	175,761	—
	President International Development Corp.	"	"	937,500	9,471,723	62.50%	9,371,106	—
	President Entertainment Corp.	"	"	98,885	1,104,460	61.80%	1,104,460	—
	President Musashino Corp.	"	"	26,145	306,030	50.00%	274,244	—
	Ton-Yi Industrial Corp.	"	"	685,102	8,127,528	45.55%	7,912,932	—
	President Chain Store Corp.	"	"	471,997	7,241,343	45.40%	37,193,319	—
	President Fair Development Corp.	"	"	445,500	3,446,019	40.50%	3,446,019	—
	Eagle Cold Storage Enterprises Co., Ltd.	"	"	40,887	495,778	34.23%	617,389	—
	Kuang Chuan Dairy Co., Ltd..	"	"	30,038	1,305,689	31.25%	1,353,512	—
	TTET Union Corp.	"	"	47,991	806,536	30.00%	1,799,680	—
	Uni-President Development Corp.	"	"	90,000	814,991	"	814,991	—
	President Securities Corp.	"	"	322,900	5,145,794	27.23%	6,490,293	—
	Presicarre Corp.	"	"	128,902	2,039,806	20.50%	2,011,968	—
	Ztong Yee Industrial Co., Ltd.	"	"	18,042	396,625	20.00%	396,773	—
	Scino Pharm Taiwan Ltd.	"	"	70,512	590,458	12.79%	515,327	—
	Uni-President Dream Parks Corp.etc.	"	"	290,305	3,560,487	1.46%~ 100.00%	3,558,090	—

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note)	September 30,2009						
				Number Percentage of shares (in thousands)	Book value	Percentage of ownership	Market value	Note		
Cayman President Holdings Ltd.	Beneficiary Certificates :									
	Asia Equity Fund	—	6	50	US	49,800	—	US	49,825	—
	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	32,940	100.00%	US	11,845	—
	Uni-President Enterprises China Holdings Ltd.	"	"	2,645,090	US	658,235	73.49%	US	676,200	—
	Sanshui Jianlibao Commerce Co., Ltd.	"	"	—	US	28,275	69.77%	US	28,152	—
	Zhangjiagang President Nisshin Food Co., Ltd.	"	"	—	US	13,731	60.00%	US	13,443	—
	Queen Holdings (BVI) Ltd.	"	"	5	US	12,534	45.40%	US	12,510	—
	President-Kikkoman Zhenji Foods Co., Ltd.	"	"	—	US	19,187	45.00%	US	19,056	—
Kai Yu Investment Co., Ltd.	Cargill President Holdings Pte Ltd.	"	"	15,280	US	31,749	38.20%	US	31,498	—
	Tianjin Fuye Commercial Co., Ltd.etc.	An investee company accounted for under the equity method etc.	"	61,776	US	28,111	10.00%~100.00%	US	27,894	—
	President Securities Corp. etc.	Subsidiary accounted for under the equity method etc.	7	11		164	—		12	
	Toppoly Optoelectronics Corp.	The subsidiary of Ton Shou Investment Inc. is its director	9	99,700		505,479	2.36%		—	(Note 2)
	Qualtop Co., Ltd. etc.	—	"	775		7,753	5.00%~7.96%		—	—
	Beneficiary Certificates :									
	UPAMC JAMES Bond Fund	—	6	155		2,442	—		2,482	—
	Stock :									
	Toppoly Optoelectronics Corp.	The subsidiary of Ton Shou Investment Inc. is its director	9	146,167		741,069	3.46%		—	—
	New Century Info-Comm. Co., Ltd.	The subsidiary of President International Development Corp. is its director	"	69,392		971,688	2.67%		—	—
Kai Nan Investment Co., Ltd.	Kai Nan (BVI) Investment Co., Ltd.	An investee company accounted for under the equity method	11	—		681,806	100.00%		695,970	—
	Chang-Tung Corporation Limited	An investee company of Nanlien International Corp. accounted for under the equity method	"	1,000		11,920	25.00%		12,030	—
	President Securities Corp.	Subsidiary accounted for under the equity method	"	32,678		517,714	2.69%		656,826	(Note 1)

September 30, 2009										
Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note)	Number Percentage of shares (in thousands)	Book value	Percentage of ownership	Market value	Note		
President International Trade & Investment Corp.	Beneficiary Certificates : The Pacific (ABC) Equity Fund Stock : Shanghai President International Food Co., Ltd.	—	6	-	US 54,687	-	US 54,687	—		
Kai Yu Investment Co., Ltd.	Kai Yu (BVI) Investment Co., Ltd. Ton-Yi Industrial Corp. etc.	An investee company accounted for under the equity method "	11 "	- 36,000	US 658 1,212,845	60.75% 100.00%	US 650 1,238,114	—		
Nanlien International Corp.	President International Development Corp. etc. Lien Bo Enterprises Corp. etc.	Subsidiary accounted for under the equity method etc. An investee company accounted for under the equity method etc.	9 11	33,793 100,483	257,042 1,250,183	0.41%~ 100.00% 0.34%~ 15.44% 20.00%~ 100.00%	- 1,250,183	(Note 2) —		
President International Development Corp.	Chroma Ate Inc. Cheng Shin Rubber Ind. Co., Ltd. Beneficiary Certificates : Even Star Fund Stock : New Century Info-Comm. Co., Ltd. Toppoly Optoelectronics Corp.	— — — — — —	6 7 9 " " "	428 16,399 1 213,221 144,848	27,113 861,140 63,548 1,940,311 734,381	- - - 5.33% 4.15% 0.91%~ 15.00%	27,113 787,617 - - -	— — — (Note 3) (Note 4) (Note 5)		
	President International Development Corp. etc. President (BVI) International Investment Holdings Ltd. Ton Yu Investment Inc. President Life Sciences Co., Ltd. President Fair Development Corp.	— — — — —	" 11 " " "	84,672 113,976 157,295 78,100 445,500	802,009 10,453,187 1,271,755 486,724 3,446,094	- 100.00% " " 40.50%	- 10,453,187 1,271,755 486,724 3,446,094	(Note 6) (Note 7)		
	President Entertainment Corp. Kang Na Hsiung Enterprises Co., Ltd.	" —	" "	61,115 40,824	682,661 614,048	38.19% 20.71%	682,661 614,048	(Note 8) (Note 9)		

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note)	September 30,2009				
				Number Percentage of shares (in thousands)	Book value	Percentage of ownership	Market value	Note
President International Development Corp.	Stock: Uni-President Development Corp.	An investee company accounted for under the equity method	11	60,000	\$ 543,319	20.00%	\$ 543,319	—
	Scino Pharm Taiwan Ltd. etc.	An investee company accounted for under the equity method etc.	"	55,690	544,843	4.06%~ 100.00%	544,843	—
Ton-Yi Industrial Corp.	JFE Holdings Inc.	—	7	250	275,891	0.04%	275,891	—
	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%~ 1.11%	-	—
	Cayman Ton Yi Industrial Holdings Ltd.	An investee company accounted for under the equity method	11	9,310	3,071,479	100.00%	3,071,479	—
	Tovecan Corp.	"	"	-	80,950	51.00%	80,950	—
President Chain Store Corp.	Beneficiary Certificates :							
	Fuhwatrust Bond Fund	—	6	93,438	1,290,092	-	1,290,092	—
	Hua Nan Phoenix Fund	—	"	64,229	1,000,013	-	1,000,013	—
	PCA WELL POOL FUND	—	"	77,055	1,000,008	-	1,000,008	—
	First Global Investment Trust Wan Tai Bond Fund	—	"	69,143	1,000,007	-	1,000,007	—
	Polaris De-li Fund	—	"	64,147	1,000,006	-	1,000,006	—
	ING Global Bond Portfolio	—	"	64,141	1,000,006	-	1,000,006	—
	Capital Save Income Fund	—	"	64,901	1,000,006	-	1,000,006	—
	JF (Taiwan) Bond Fund	—	"	38,023	600,004	-	600,004	—
	JIH Sun Bond Fund	—	"	24,831	350,324	-	350,324	—
	Prudential Financial Bond Fund	—	"	6,612	100,030	-	100,030	—
	Stock :							
	President Securities Corp.	Subsidiary accounted for under the equity method	7	31,357	630,274	2.64%	630,274	—
	Duskin Co., Ltd.	—	"	300	181,639	0.45%	181,639	—
	Presicarre Corp.	Subsidiary accounted for under the equity method	9	122,611	6,818,529	19.50%	-	—
	President Fair Development Corp.	"	"	209,000	1,890,241	19.00%	-	—
	Toppoly Optoelectronics Corp.	The subsidiary of Ton Shou Investment Inc. is its director	"	146,449	742,496	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%	-	—

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note)	September 30,2009					
				Number Percentage of shares (in thousands)	Book value	Percentage of ownership	Market value	Note	
President Chain Store Corp.	Stock :								
	DAYEH Takashimaya Department Stores Co., Ltd. etc.	—	9	83,063	\$ 830,722	0.02%~19.93%	\$ —	—	
	President Chain Store (BVI) Holdings Ltd.	An investee company accounted for under the equity method	11	77,053	2,666,706	100.00%	2,666,288	—	
	PCSC BVI(China) Ltd.	"	"	48,604	966,520	"	969,178	—	
	President Drugstore Business Corp.	"	"	50,744	650,682	"	650,682	—	
	Ren-Hui Investment Corp.	"	"	53,195	358,213	"	358,213	—	
	Mech-President Corp.	"	"	52,787	607,662	79.79%	483,822	—	
	President Pharmaceutical Corp.	"	"	17,521	392,017	73.74%	234,011	—	
	Uni-President Department Stores Corp.	"	"	112,000	365,735	70.00%	365,716	—	
	President Transnet Corp.	"	"	70,000	477,204	70.00%	458,396	—	
	Uni-President Cold Chain Corp.	"	"	19,563	349,295	60.00%	340,244	—	
Uni-President Development Corp.	"	"	60,000	543,327	20.00%	543,327	—		
President Yilan Art and Culture Corp. etc.	"	"	296,415	2,613,826	25.00%~100.00%	2,366,709	—		
Uni-President Enterprises China Holdings Ltd.	China Haisheng Juice Holdings Co., Ltd.	—	7	58,048	RMB 33,758	4.75%	RMB 33,758	—	
	WantWant China Holdings Limited	—	"	67,269	RMB 270,287	0.50%	RMB 270,287	—	
	Uni-President Asia Holdings Ltd.	An investee company accounted for under the equity method	11	214,470	RMB 5,425,600	100.00%	RMB 5,425,600	—	
President Energy Development (Cayman Islands) Ltd.	Yantai North Andre Juice Co., Ltd.	"	"	2,370	RMB 5,362	0.05%	RMB 5,362	—	
	Victoria Global Fund	—	9	28	US 32,800	—	—	—	
Uni-President Asia Holdings Ltd.	Tong Ting Gas Corp.	—	"	26,193	US 5,115	11.91%	—	—	
	Uni-president Enterprises Hong Kong Holdings Limited	An investee company accounted for under the equity method	11	—	RMB 5,375,801	100.00%	RMB 5,375,801	—	
President Chain Store (BVI) Holdings Ltd.	Tong Ren Corp. Limited etc.	"	"	1,600	RMB 2,375	"	RMB 2,375	—	
	eASPNet Taiwan Inc. etc.	—	9	—	US 2,974	—	—	—	
President Chain Store (BVI) Holdings Ltd.	President Chain Store in Hong Kong Holding Limited	An investee company accounted for under the equity method	11	27,148	US 19,026	100.00%	US 19,026	—	
	President Chain Store(Labuan) Holdings Ltd.	"	"	20,684	US 13,461	"	US 12,788	—	
	President Coffee(Cayman) Holdings Ltd etc	"	"	20,294	US 9,890	30.00%~51.00%	US 9,889	—	

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note)	September 30,2009						
				Number Percentage of shares (in thousands)	Book value	Percentage of ownership	Market value	Note		
Uni-President Southeast Asia Holdings Ltd.	Stock :									
	Uni-President (Vietnam) Co., Ltd.	An investee company accounted for under the equity method	11	-	US	89,601	100.00%	US	88,810	—
	Uni-President (Philippines) Ltd. etc.	"	"	156,440	US	12,811	40.00%~100.00%	US	12,981	—
Kai Nan (BVI) Investment Co., Ltd.	Dalian Beiliang Logistics Services Corp.	—	9	-	US	11,300	17.20%		-	—
	Qingdao President Feed & Livestock Co., Ltd.	An investee company accounted for under the equity method	11	-	US	11,668	90.00%	US	10,964	—
	Zhongshan President Enterprises Co., Ltd.	"	"	-	US	15,255	61.86%	US	14,900	—
	Cargill President Holdings Pte Ltd.	"	"	4,720	US	9,856	11.80%	US	9,730	—
	Tianjiang President Enterprises Food Co., Ltd. etc.	"	"	-	US	8,193	7.31%~100.00%	US	8,640	—
President (B.V.I.) International Investment Holdings Ltd.	Convertible Bonds :									
	SinoPac Holdings etc.	—	3	-	US	19,811	-	US	19,811	—
	Stock :									
	Accuary Inc.	—	7	6,769	US	43,998	-	US	43,998	—
	WantWant China Holdings Limited	—	"	23,000	HK	104,880	-	HK	104,880	—
	New Focus Auto etc.	—	"	17,220	HK	31,685	-	HK	31,685	—
	Private equity fund :									
	Promontoria Ltd.	—	9	-	US	14,529	-		—	—
	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	47,538	50.00%	US	47,538	—
President Energy Development (Cayman Islands) Ltd.	"	"	"	14,908	US	11,118	40.29%	US	11,118	—
Outlook Investment Pte Ltd.	"	"	"	9,608	US	14,720	25.00%	US	14,720	—
China Technology Venture Company Limited	"	"	"	2	US	210	20.27%	US	210	—
Uni-Home Tech Corp.	Uni-Splendor Corp.	"	"	1,000	US	85,131	100.00%	US	85,131	—
	Ever-Splendor Electrics (Shenzhen) Co., Ltd.	"	"	-	US	47,831	"	US	47,831	—
	Da Tong Ying Corp.	"	"	19,900	US	6,767	"	US	6,767	—

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note)	September 30,2009					
				Number Percentage of shares (in thousands)	Book value	Percentage of ownership	Market value	Note	
Rich Universe International Limited	Stock : Grand-Prosper (HK) Limited.	An investee company accounted for under the equity method	11	155,094	(US 35,276)	100.00%	\$ -	—	
Uni-President Hong Kong Holdings	President Enterprises(China) Inverstment Co., Ltd.	"	"	-	RMB 5,375,827	100.00%	RMB 5,375,827	—	
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 655,288	100.00%	RMB 655,288	—	
	Wuhan President Enterprises Food Co., Ltd.	"	"	-	RMB 538,823	"	RMB 538,823	—	
	Guangzhou President Enterprises Co., Ltd.	"	"	-	RMB 532,585	"	RMB 532,585	—	
	Chengdu President Enterprises Food Co., Ltd.	"	"	-	RMB 523,322	"	RMB 523,322	—	
	Zhengzhou President Enterprises Co., Ltd.	"	"	-	RMB 378,143	"	RMB 378,143	—	
	Hefei President Enterprises Co., Ltd.	"	"	-	RMB 214,691	"	RMB 214,691	—	
	Xinjiang President Enterprises Food Co., Ltd.	"	"	-	RMB 194,411	"	RMB 194,411	—	
	Fuzhou President Enterprises Co., Ltd.	"	"	-	RMB 193,267	"	RMB 193,267	—	
	Beijing President Enterprises Drinks & Food Co., Ltd.	"	"	-	RMB 188,673	"	RMB 188,673	—	
	Shenyang President Enterprises Co., Ltd.	"	"	-	RMB 181,273	"	RMB 181,273	—	
	Kunming President Enterprises Food Co., Ltd.	"	"	-	RMB 107,268	75.00%	RMB 107,268	—	
	Nanchang President Enterprises Co., Ltd.	"	"	-	RMB 136,882	72.18%	RMB 136,882	—	
	Jinmailang Beverage (Beijing) Co., Ltd.	"	"	-	RMB 321,714	40.40%	RMB 321,714	—	
	Harbin President Enterprises Co., Ltd. etc.	"	"	-	RMB 124,415	45.00%~100.00%	RMB 124,415	—	
Cayman Ton Yi Industrial Holdin Ltd.	Cayman Fujian Ton Yi Industrial Holdings Ltd.	"	"	9	US 103,935	100.00%	US 101,923	—	
	Cayman Jiangsu Ton Yi Holdings Ltd.	"	"	5	US 58,072	"	US 53,905	—	
	Wuxi Ton Yi Industrial Packaging Co., Ltd.	"	"	-	US 15,133	"	US 15,133	—	
	Chengdu Ton Yi Industrial Packaging Co., Ltd. etc.	"	"	1	US 3,826	"	US 3,826	—	
Ton Yu Investment Inc.	EPISTAR Corporation	—	7	131	15,270	-	15,270	—	
	Toppoly Optoelectronics Corp.	—	9	112,500	570,375	2.67%	-	(Note 10)	
	Scino Pharm Taiwan Ltd. etc.	Subsidiary accounted for under the equity method etc.	"	15,511	133,756	0.35%~6.01%	-	—	
	Rich Universe International Limited	An investee company accounted for under the equity method	11	19,800	669,549	50.00%	669,549	—	

September 30, 2009									
Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note)	Number of shares (in thousands)	Book value	Percentage of ownership	Market value	Note	
Chengdu President Enterprises Co., Ltd.	Yantai North Andre Juice Co., Ltd. Heilongjiang Wondersun Dairy Co., Ltd. United Advisor Venture Management Ltd. etc.	— — An investee company accounted for under the equity method etc.	9 " 11	424, 184 6, 950 —	RMB 130, 510 RMB 23, 727 RMB 80, 737	9. 95% 1. 80% 19. 87%~ 25. 00%	\$ — — RMB 70, 737	— — —	
Cayman Fujian Ton Yi Industrial Holdings Ltd.	Stock : Fujian Ton Yi Tinplate Co., Ltd.	An investee company accounted for under the equity method	11	—	US 101, 966	86. 80%	—	—	
Cayman Jiangsu Ton Yi Holdings Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	"	"	—	US 53, 940	82. 86%	—	—	
PCSC BVI (China) Ltd.	Beneficiary Certificates : Union Bond Fund Stock : Toppoly Optoelectronics Corp. PCSC BVI (China) Drugstore Ltd. etc.	— — — An investee company accounted for under the equity method etc.	6 9 11	12, 110 59, 434 146, 421	1, 267, 889 1, 993, 617 7, 004, 678	— — —	1, 267, 889 — 5, 962, 243	— — —	

(Note 1) 30,564,000 shares of outstanding common stock of President Securities Corp. with book value of \$484,222 was used as collateral for loan.

(Note 2) 69,000,000 shares of outstanding common stock of Toppoly Optoelectronics Corp. with book value of \$349,830 ; 24,008,000 shares of outstanding common stock of Ton-Yi Industrial Corp. with book value of \$283,711 ; 10,311,000 shares of outstanding common stock of TTET Union Corp. with book value of \$185,275 were used as collateral for commercial paper issuance.

(Note 3) 56,000,000 shares of outstanding common stock of New Century Info-Comm. Co., Ltd. with book value of \$509,600 was used as collateral for loan.

(Note 4) 144,000,000 shares of outstanding common stock of Toppoly Optoelectronics Corp. with book value of \$730,082 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 \$436,244 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 \$1,864,217 was used as collateral for loan.

(Note 8) 61,100,000 shares of outstanding common stock of President Entertainment Corp. with book value of \$682,493 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 \$606,362 was used as collateral for loan.

(Note 10) 10,000,000 shares of outstanding common stock of Toppoly Optoelectronics Corp. with book value of \$50,700 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)	(\$ 4,760)	72,120	\$ 555,713
	Tait Marketing & Distribution Co., Ltd.	"	"	-	94,578	362,158	37,000	296,000					(71,385)	(38,613)	60,193	619,545
	Uni-President Department Stores Corp.	"	"	-	36,000	116,400	12,000	120,000	-	-	-	-	-	(79,665)	48,000	156,735
Cayman President Holdings Ltd.	Beneficiary Certificates : The Pacific (ABC) Equity Fund	6	-	-	19	US 18,605	-	-	(19)	US 18,663	(US 18,605)	US 58	-	-	-	-
	Asia Equity Fund	"	"	-	61	US 61,200	-	-	(11)	US 11,428	(US 11,400)	US 28	-	-	50	US 49,800
	Sanshui Jianlibao Commerce Co., Ltd	"	"	-	-	-	-	US 43,910	-	-	-	-	-	(US 15,635)	-	US 28,275
	President-Kikkoman Zhenji Foods Co., Ltd.	"	"	-	-	-	-	US 19,758	-	-	-	-	-	(US 571)	-	US 19,187
	Songjiang President Enterprises Co., Ltd.	"	"	-	-	-	-	US 11,000	-	-	-	-	-	(US 7,023)	-	US 3,977
Kai Yu Investment Co., Ltd.	President Chain Store Corp.	11	-	-	-	-	3,700	271,796	-	-	-	-	-	5,172	3,700	276,968
President International Development Corp.	Chunghwa Telecom Corp.	7	-	-	-	-	6,147	367,321	(3,492)	207,514	(203,183)	4,331	184	224	2,839	164,362
	Cheng Shin Rubber Ind. Co., Ltd.	"	-	-	-	-	2,689	171,143	(450)	30,144	(26,018)	4,126	264	25,072	2,503	170,197
	China Steel Corp.	"	-	-	-	-	6,294	149,034	(6,294)	169,994	(149,034)	20,960	-	-	-	-

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	Stock :															
International Development Corp.	Synnex Technology International Corp.	7	-	-	2,949	\$ 100,269	950	\$ 41,171	(2,115)	\$ 122,923	(\$ 106,647)	\$ 16,276	390	\$ 114,126	2,174	\$ 148,919
	EPISTAR Corporation	"	-	-	2,394	70,870	-	-	(1,491)	146,894	(134,830)	12,064	-	168,735	903	104,775
	Kang Na Hsiung Enterprises Co., Ltd.	11	-	-	48,410	683,190	-	-	(8,000)	145,055	(116,526)	28,529	414	47,384	40,824	614,048
President Asian Enterprises Inc.	T&Tsupermarket Inc.	"	-	-	-	CAD 7,890	-	CAD 1,392	-	CAD 44,540	(CAD 9,282)	CAD 35,258	-	-	-	-
President	Beneficiary Certificates :															
Chain Store Corp.	Fuhwatrust Bond Fund	6	-	-	83,504	1,150,137	563,986	7,780,000	(554,052)	7,641,763	(7,640,028)	1,735	- (17)	93,438	1,290,092	
	ING Global Bond Portfolio	"	-	-	-	-	160,395	2,500,000	(96,254)	1,500,396	(1,500,000)	396	-	6	64,141	1,000,006
	First Global Investment Trust Wan Tai Bond Fund	"	-	-	27,723	400,008	138,318	2,000,000	(96,898)	1,400,380	(1,400,000)	380	- (1)	69,143	1,000,007	
	PCA WELL POOL FUND	"	-	-	-	-	134,871	1,750,000	(57,816)	750,133	(750,000)	133	-	8	77,055	1,000,008
	JF Taiwan Bond Fund	"	-	-	-	-	101,432	1,600,000	(63,409)	1,000,178	(1,000,000)	178	-	4	38,023	600,004
	Polaris De Bao Fund	"	-	-	-	-	113,343	1,300,000	(113,343)	1,300,137	(1,300,000)	137	-	-	-	-
	JIH Sun Bond Fund	"	-	-	-	-	84,544	1,190,000	(59,713)	840,224	(840,000)	224	-	324	24,831	350,324
	Capital Safe Income Fund	"	-	-	-	-	64,901	1,000,000	-	-	-	-	-	6	64,901	1,000,006
	Hua Nan Phoenix Fund	"	-	-	96,619	1,500,039	64,229	1,000,000	(96,619)	1,500,396	(1,500,000)	396	- (26)	64,229	1,000,013	
	Polaris De-li Fund	"	-	-	32,137	500,000	64,147	1,000,000	(32,137)	500,244	(500,000)	244	-	6	64,147	1,000,006

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	Beneficiary Certificates :															
Chain Store Corp.	Prudential Financial Bond Fund	6	-	-	66,290	\$ 1,000,033	25,798	\$ 390,000	(85,476)	\$ 1,290,734	(\$ 1,290,000)	\$ 734	- (\$ 3)	6,612	\$ 100,030	
	HSBC NTD Money Management Fund 2	"	-	-	-	-	20,676	300,000	(20,676)	300,033	(300,000)	33	-	-	-	
	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)	-	-	
	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	28,648	972,680	-	-	-	-	574,891	77,053	2,666,706	
	Rakuten Inc.	"	"	-	8,526	24,651	13,720	137,200	-	-	-	-	(66,583)	22,246	95,268	
	Uni-President Department Stores Corp.	"	"	-	84,000	271,601	28,000	280,000	-	-	-	-	(185,866)	112,000	365,735	
	Mech-President Corp.	"	"	-	48,699	162,112	46,386	434,736	(42,298)	-	-	-	10,814	52,787	607,662	
	Qware Systems & Services Corp.	"	"	-	11,099	24,362	19,883	198,826	(9,230)	-	-	-	1,692	21,752	224,880	
	Ren-Hui Investment Corp.	"	"	-	85,304	665,350	-	-	(32,109)	-	(125,000)	-	(182,137)	53,195	358,213	
President	Beneficiary Certificates :															
Coffee Corp.	Taiwan Bond OAM Fund	6	-	-	-	-	8,767	105,000	(7,098)	85,017	(85,000)	17	-	-	1,669	20,000
	Solomon Bond Fund	"	-	-	-	-	9,959	120,000	(8,715)	105,017	(105,000)	17	-	2	1,244	15,002
	KGI Victory	"	-	-	1,357	20,000	11,289	125,000	(10,841)	125,033	(125,000)	33	-	-	1,805	20,000
	Pavadigm Pion Fund	"	-	-	-	-	9,515	105,000	(9,515)	105,009	(105,000)	9	-	-	-	-

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
Mech- President Corp.	Beneficiary Certificates : Fuhwatrust Bond Fund	6	-	-	-	\$ -	18,486	\$ 255,000	(18,486)	\$ 255,014	(\$ 255,000)	\$ 14	-	\$ -	-	\$ -
	First Global Investment Trust Wan Tai Bond Fund	"	-	-	-	-	12,794	185,000	(12,794)	185,005	- 185,000	5	-	-	-	-
Wisdom Distribution Services Corp.	Fuhwatrust Bond Fund	"	-	-	-	-	14,277	197,000	(14,277)	197,031	(197,000)	31	-	-	-	-
President Being Corp.	UPAMC JAMES Bond Fund	"	-	-	10	156	12,548	200,000	(3,444)	55,000	(54,991)	9	-	472	9,114	145,637
Retail Support International Corp.	FSITC Bond Fund	"	-	-	-	-	3,615	615,300	(3,481)	592,464	(592,395)	69	-	-	134	22,905
	Capital Safe Income Fund	"	-	-	-	-	27,152	418,050	(27,152)	418,090	(418,050)	40	-	-	-	-
Vision Distribution Service Corp.	ING Global Bond Portfolio	"	-	-	-	-	10,650	166,000	(10,137)	158,012	(158,000)	12	-	-	513	8,000
	UPAMC JAMES Bond Fund	"	-	-	5,026	80,000	6,334	101,000	(5,147)	82,133	(82,000)	133	-	-	6,213	99,000
	Fuhwatrust Bond Fund	"	-	-	2,776	38,000	6,816	94,000	(9,592)	132,274	(132,000)	274	-	-	-	-
President Logistics International Corp.	IBT 1699 Bond Fund	"	-	-	1,446	18,530	24,715	318,150	(24,989)	321,675	(321,576)	99	-	-	1,172	15,104
	PCA WELL POOL FUND	"	-	-	842	10,900	12,374	160,400	(12,445)	161,341	(161,299)	42	-	-	771	10,001
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 53,108	67,269	RMB 270,287
	Uni-President Asia Holdings Ltd.	11	Capital increase	-	179,470	RMB4,815,034	35,000	RMB 239,026	-	-	-	-	-	RMB 371,540	214,470	RMB5,425,600
Uni-President Asia Holdings Ltd.	President Enterprises (China) Investment Co., Ltd.	"	"	-	-	RMB4,267,680	-	RMB 239,071	-	RMB5,145,104	(RMB5,145,104)	-	-	RMB 638,353	-	-

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	Stock :															
Asia Holdings Ltd.	Uni-President Hong Kong Holdings	11	Capital increase	-	-	\$ -	-	RMB5,145,104	-	\$ -	\$ -	\$ -	-	RMB 230,697	-	RMB5,375,801
President Chain Store (BVI) Holdings Ltd.	President Chain Store in Hong Kong Holdings Limited	"	"	-	-	-	27,148	US 27,148	-	-	-	-	(US 8,122)	27,148	US 19,026	
President Information Corp.	Beneficiary Certificates : Fuhwatrust Bond Fund	6	-	-	3,689	50,765	13,192	182,000	(9,924)	136,900	(136,774)	126	-	-	6,957	95,991
	Capital Safe Income Fund	"	-	-	1,445	22,143	8,070	124,300	(9,023)	139,000	(138,865)	135	-	-	492	7,578
President (BVI) International Holdings Ltd.	Overseas Convertible Bonds: Yue Yuen Industrial (Holdings) Ltd.	3	-	-	-	-	-	HK 42,800	-	HK 44,560	(HK 42,800)	HK 1,760	-	-	-	-
	SinoPac Holdings	"	-	-	-	-	-	US 6,254	-	-	-	-	-	-	-	US 6,254
	AU Optronics Corporation	"	-	-	-	-	5,300	US 5,276	-	-	-	-	-	-	5,300	US 5,276
	Invesco Ltd.	"	-	-	-	-	5,000	US 5,078	-	-	-	-	-	-	5,000	US 5,078
	Bank of America Corporation	"	-	-	-	-	3,000	US 3,203	-	-	-	-	-	-	3,000	US 3,203
	Equity-Linked Notes : Swiss bank — Equity-Linked Notes	6	-	-	-	-	40,095	US 37,944	(40,095)	US 43,457	(US 37,944)	US 5,513	-	-	-	-
	Stock : WantWant China Holdings Limited	7	-	-	51,894	HK 166,580	-	-	(28,894)	HK 108,620	(HK 87,557)	HK 21,063	-	HK 25,857	23,000	HK 104,880
	Accuary Inc.	"	-	-	9,669	US 49,892	-	-	(2,900)	US 15,908	(US 388)	US 15,520	-	(US 5,506)	6,769	US 43,998

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 Hong Kong Holdings	Stock : President Enterprises (China) Investment Co., LTD.	11	-	-	-	-	-	RMB5,145,104	-	\$	-	\$	-	-	-	RMB230,723	-	RMB 5,375,827
President Enterprises (China) Investment Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	"	Capital increase	-	-	RMB 418,491	-	RMB 102,594	-	-	-	-	-	-	-	RMB 17,738	-	RMB 538,823
Investment Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	"	"	-	-	RMB 573,713	-	RMB 102,584	-	-	-	-	-	-	(RMB 21,009)	-	RMB 655,288	
	Chengdu President Enterprises Food Co., Ltd.	"	"	-	-	RMB 415,372	-	RMB 102,390	-	-	-	-	-	-	-	RMB 5,560	-	RMB 523,322
	Guangzhou President Enterprises Co., Ltd.	"	"	-	-	RMB 399,593	-	RMB 82,048	-	-	-	-	-	-	-	RMB 50,944	-	RMB 532,585
	Hefei President Enterprises Co., Ltd.	"	"	-	-	RMB 132,727	-	RMB 68,396	-	-	-	-	-	-	-	RMB 13,568	-	RMB 214,691
	Xinjiang President Enterprises Food Co., Ltd.	"	"	-	-	RMB 99,991	-	RMB 68,375	-	-	-	-	-	-	-	RMB 26,045	-	RMB 194,411
	Zhengzhou President Enterprises Food Co., Ltd.	"	"	-	-	RMB 305,399	-	RMB 68,260	-	-	-	-	-	-	-	RMB 4,484	-	RMB 378,143
	Fuzhou President Enterprises Co., Ltd.	"	"	-	-	RMB 130,914	-	RMB 68,251	-	-	-	-	-	-	-	(RMB 5,898)	-	RMB 193,267
	President (Shanghai) Trading Co., Ltd.	"	"	-	-	(RMB 49,535)	-	RMB 54,667	-	-	-	-	-	-	-	(RMB 6,746)	-	(RMB 1,614)
	Guangzhou President Healthly Food Technology Co., Ltd	"	"	-	-	RMB 12,702	-	RMB 34,187	-	-	-	-	-	-	-	(RMB 10,688)	-	RMB 36,201

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 : President Bama Bottled Water Co., Ltd. Guilin Ziquan Beverage Co., Ltd.	11 "	Capital increase "	- -	- -	- -	RMB 28,365 RMB 27,667	- -	\$ -	- -	\$ -	- -	- -	RMB 762 -	- -	RMB 29,127 27,667	
President Energy Development (Cayman Islands) Ltd.	Beneficiary Certificates : Victoria Global Fund	9	-	-	21	US 20,800	7	US 12,000	-	-	-	-	-	-	-	28	US 32,800
President Chain Store in Hong Kong Holdings Limited	Stock : Shanghai President Logistic Co. Ltd. Mister Dount Shanghai Co., Ltd. Wuhan Uni-President Oven Fresh Bakery Co., Ltd.	11 " " "	- - - -	- - - -	- - - -	- - - -	US 14,633 US 3,562 US 4,215	- - - -	- - - -	- - - -	- - - -	- - - -	(US 1,787) (US 428) (US 4,650)	- - - -	US 12,846 US 3,134 (US 435)		
Zhengzhou President Enterprises Co., Ltd.	United Adrisor Venture Management Ltd.	"	Capital increase	-	-	-	RMB 36,750	-	-	-	-	-	-	(RMB 1,769)	-	RMB 34,981	
President (Vietnam) Co., Ltd.	Binh Duong Beverages Jonint stock Company	" "	- -	- -	980 2,200	VND97,912,687 VND16,940,000	613 9,800	VND61,250,000 VND73,696,000	- -	- -	- -	- -	- -	(VND12,408,493) (VND19,017,765)	1,593 12,000	VND146,754,194 VND 71,618,235	

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
Chengdu President Enterprises Co., Ltd.	Stock : United Adrisor Venture Management Ltd.	11	Capital increase	-	-	\$ -	-	RMB 36,750	-	\$ -	\$ -	\$ -	(RMB 1,769)	-	RMB 34,981
	Yantai North Andre Juice Co., Ltd.	9	-	-	186,330	RMB 34,415	237,854	RMB 83,725	-	-	-	-	RMB 12,370	424,184	RMB 130,510
Guangzhou President Enterprises Co., Ltd.	"	"	-	-	-	-	213,277	RMB 75,111	-	-	-	-	-	213,277	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	To rent land with Taiwan Sugar Corporation for 20 years. When the contract expires, the building on the land donate to Taiwan Sugar Corporation without condition.

6. Disposal 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	Date of acquisition	Book value	Trade amount	Status of collection of proceeds	Gain (loss) on disposal	Name of the counter-party	Relationship	Reason for acquisition	The corporation of decision price	Other terms
Tait Marketing & Distribution Co., Ltd.	Land and building in Qidu	98. 9	77. 8-89. 8	\$ 330, 136	\$ 330, 136	Received	\$ -	Ho-Bang corporation	—	Activation of assets	Appraised price by Home-Bon Real Estate Appraiser	-

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)	(\$ 5,077,104)	(15%)	(Note 1)	\$ -	(Note 1)	\$ 901,028	15	-
	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	"	(4,844,518)	(14%)	"	-	"	834,867	14	-
	President Chain Store Corp.	Subsidiary accounted for under the equity method	"	(1,556,403)	(5%)	"	-	"	213,726	3	-
	Tun Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	"	(1,379,811)	(4%)	"	-	"	396,701	6	-
	Retail Support International Corp.	Subsidiary accounted for under the equity method	"	(1,270,158)	(4%)	"	-	"	160,014	3	-
	TTET Union Corp.	"	"	(829,391)	(2%)	"	-	"	61,703	1	-
	Tung Shun Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases (Sales)	846,663 (809,580)	4% (2%)	"	-	"	(53,842) (245,265)	(3)	4 -
	Kuan Chang Enterprises Corp.	"	"	(454,883)	(1%)	"	-	"	90,080	1	-
	Tone Chu Enterprises Corp.	"	"	(445,348)	(1%)	"	-	"	108,667	2	-
	Uni-President Vendor Corp.	Subsidiary accounted for under the equity method	"	(436,810)	(1%)	"	-	"	62,028	1	-
	Far-Tung Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	"	(397,193)	(1%)	"	-	"	58,663	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.	Tung Chang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(\$ 369,857)	(1%)	(Note 1)	\$ -	(Note 1)	\$ 27,738	-	-
	Tung Yi Enterprises Corp.	"	"	(313,717)	(1%)	"	-	"	87,272	1	-
	Tung Che Enterprises Corp.	"	"	(310,277)	(1%)	"	-	"	93,835	2	-
	Tung-Hsiang Enterprises Corp.	"	"	(302,246)	(1%)	"	-	"	72,763	1	-
	Hsin Tung Enterprises Corp.	"	"	(233,979)	(1%)	"	-	"	14,960	-	-
	Tung Yu Enterprises Corp.	"	"	(210,371)	(1%)	"	-	"	9,078	-	-
	Wei-Tong Enterprises Coporation	"	"	(175,512)	(1%)	"	-	"	15,420	-	-
	Chang Tung Corporation Limited	An investee company of Kai Nan International Corp. accounted for under the equity method	"	(165,389)	-	"	-	"	8,954	-	-
	Xin Ya Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	"	(146,576)	-	"	-	"	43,858	1	-
	Lien Yu Enterprises Corp.	"	"	(137,384)	-	"	-	"	5,125	-	-
	Tung-Ying Enterprises Corp.	"	"	(123,878)	-	"	-	"	5,200	-	-
	Tung Shen Enterprises Corp.	"	"	(118,641)	-	"	-	"	21,663	-	-
	Hui-Sheng Enterprises Corp.	"	"	(113,424)	-	"	-	"	33,419	1	-
	President Kikkoman Inc.	Subsidiary accounted for under the equity method	Purchases	670,161	3%	"	-	"	(61,847)	(3)	-
	President Nisshin Corp.	"	"	329,044	2%	"	-	"	(28,311)	(2)	-
	President Packaging Corp.	"	"	163,062	1%	"	-	"	(14,301)	(1)	-
	Uni-President (Vietnam) Co., Ltd.	An investee company of Southeast Asia Holdings accounted for under the equity method	"	122,886	1%	"	-	"	-	-	-
Uni-President Vendor Corp.	Uni-President Enterprises Corp.	The Company	"	436,810	77%	Closes its accounts 30~60 days after the end of each month	-	-	(62,028)	(57)	-

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
International Corp.		Nanlien International Corp. accounted for under the equity method				15~60 days after the end of each month					
	Lien Song Enterprises Corp.	"	"	(153,316)	(9%)	12 days after shipping	-	-	6,757	5	-
President Nisshin Corp.	Uni-President Enterprises Corp.	The Company	"	(329,044)	(46%)	15 days	-	-	28,311	23	-
President Packaging Corp.	Retail Support International Corp.	Subsidiary accounted for under the equity method	"	(170,624)	(22%)	Closes its accounts 30 days after the end of each month	-	-	42,503	27	-
	Uni-President Enterprises Corp.	The Company	"	(163,062)	(20%)	One month	-	-	14,301	9	-
President Musashino Corp.	Uni-President Cold Chain Corp.	Subsidiary accounted for under the equity method	"	(893,554)	(100%)	Closes its accounts 45 days after the end of each month	-	-	229,236	100	-
President Kikkoman Inc.	Uni-President Enterprises Corp.	The Company	"	(670,161)	(100%)	One month	-	-	61,847	94	-
Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd.	An investee company accounted for under the equity method	"	(4,470,879)	(34%)	45 days after shipping	-	-	444,578	43	-
	Toyota Tsusho Corp.	Director	"	(289,798)	(2%)	the same with the party	-	-	-	-	-
	"	"	Purchases	2,793,751	32%	"	-	-	(90)	-	-
	TTET Union Corp.	Subsidiary accounted for under the equity method	(Sales)	(183,827)	(1%)	"	-	-	19,095	2	-
President Information Corp.	President Chain Store Corp.	"	(Service revenue)	(467,007)	(73%)	Closes its accounts 30 days after the end of each month	-	-	131,661	80	-
President Chain Store Corp.	Retail Support International Corp.	"	Purchases	28,019,943	55%	Closes its accounts 10~54 days after the end of each month	(Note 2)	-	(5,247,497)	(48)	-
	Uni-President Cold Chain Corp.	"	"	12,878,504	25%	Closes its accounts 20~70 days after the end of each month	"	-	(3,032,136)	(28)	-

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.	Wisdom Distribution Services Corp.	An investee company accounted for under the equity method	purchases	\$ 5,832,413	12%	Closes its accounts 30~69 days after the end of each month	(Note 2)	—	(\$ 1,204,892)	(11)	—
	Uni-President Enterprises Corp.	The Company	"	1,556,403	3%	Closes its accounts 30 days after the end of each month	—	—	(213,726)	(2)	—
	Qware Systems & Services Corp.	Subsidiary accounted for under the equity method	"	229,759	1%	Closes its accounts 45 days after the end of each month of each month	—	—	(53,144)	—	—
	President Transnet Corp.	"	Operating cost	484,121	—	Closes its accounts 30 days after the end of each month	—	—	(58,860)	(1)	—
Qware Systems & Services Corp.	President Chain Store Corp.	"	(Sales)	(229,759)	(69%)	Closes its accounts 45 days after the end of each month	—	—	53,144	55	—
Retail Support Taiwan Corp.	Retail Support International Corp.	"	"	(170,222)	(90%)	Closes its accounts 15~20 days after the end of each month	—	—	18,704	74	—
Uni-President Cold Chain Corp.	President Chain Store Corp.	"	"	(12,878,504)	(99%)	Closes its accounts 20~70 days after the end of each month	(Note 3)	—	3,032,136	98	—
	Hi-Life International Co., Ltd.	An investee company of Kuang Chuan Diary Co., Ltd. accounted for under the equity method	"	(168,651)	(1%)	Closes its accounts 45 days after the end of each month	—	—	45,563	1	—
	Uni-President Enterprises Corp.	The Company	Purchases	5,077,104	43%	Closes its accounts 30 days after the end of each month	—	—	(901,028)	(34)	—
	President Musashino Corp.	Subsidiary accounted for under the equity method	"	893,554	8%	Closes its accounts 45 days after the end of each month	—	—	(229,236)	(9)	—

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-President Cold Chain Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	\$ 112,556	9%	Closes its accounts 30 days after the end of each month	\$ -	-	(\$ 14,316)	(5)	-
Retail Support International Corp.	President Chain Store Corp.	Subsidiary accounted for under the equity method	(Sales)	(28,019,943)	(90%)	Closes its accounts 10~54 days after the end of each month	(Note 3)	-	5,247,497	84	-
	President Drugstore Business Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	"	(2,756,500)	(9%)	Closes its accounts 50 days after the end of each month	-	-	743,791	18	-
	President Coffee Corp.	Subsidiary accounted for under the equity method	"	(304,368)	(1%)	Closes its accounts 28 days after the end of each month	-	-	45,852	1	-
	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	1,478,507	5%	Closes its accounts 30 days after the end of each month	-	-	(158,426)	(3)	-
	Uni-President Enterprises Corp.	The Company	"	1,270,158	4%	"	-	-	(160,014)	(3)	-
	Lien Bo Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	"	579,138	2%	Closes its accounts 15~70 days after the end of each month	-	-	(101,007)	(2)	-
	President Pharmaceutical Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	"	576,183	2%	Closes its accounts 30~60 days after the end of each month	-	-	(145,175)	(2)	-
	President Packaging Corp.	Subsidiary accounted for under the equity method	"	170,624	1%	Closes its accounts 30 days after the end of each month	-	-	(42,503)	(1)	-
	Weilih Food Industrial Corp. Ltd.	"	"	164,385	1%	Closes its accounts 30~60 days after the end of each month	-	-	(36,388)	(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
Retail Support International Corp.	Kuang Chuan Dairy Co., Ltd.	Subsidiary accounted for under the equity method	Purchases	\$ 103,333	0.4%	Closes its accounts 30~65 days after the end of each month	\$ -	-	(\$ 45,232)	(1)	-
President Coffee Corp.	Starbucks Corporation	The Parent company Subsidiary accounted for under the equity method	"	290,616	30%	Closes its accounts 30 days after the end of each month	-	-	(26,092)	(9)	-
	Tung Chang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	"	240,231	25%	"	-	-	(24,269)	(10)	-
	Retail Support International Corp.	Subsidiary accounted for under the equity method	"	304,368	31%	Closes its accounts 28 days after the end of each month	-	-	(45,852)	(18)	-
President Pharmaceutical Corp.	"	"	(Sales)	(576,183)	(47%)	Closes its accounts 30~60 days after the end of each month	-	-	145,175	36	-
	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	111,912	9%	Closes its accounts 30 days after the end of each month	-	-	(13,610)	(5)	-
President Transnet Corp.	President Chain Store Corp.	Subsidiary accounted for under the equity method	(Sales)	(484,121)	(15%)	Closes its accounts 30 days after the end of each month	-	-	58,860	10	-
President Drugstore Business Corp.	Retail Support International Corp.	"	Purchases	2,756,500	77%	Closes its accounts 50 days after the end of each month	-	-	(743,791)	(86)	-
Wisdom Distribution Services Corp.	President Chain Store Corp.	"	(Sales)	(5,832,413)	(99%)	Closes its accounts 30~69 days after the end of each month	-	-	1,204,892	92	-

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.	Vision Distribution Service Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	\$ 336,511	9%	Closes its accounts 65 days after the end of each month	\$ -	-	(\$ 75,885)	(5)	-
Tung Ang Enterprises Corp.	Retail Support International Corp.	Subsidiary accounted for under the equity method	(Sales)	(1,478,507)	(27%)	Closes its accounts 30 days after the end of each month	-	-	158,426	15	-
	Tung-Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	"	(984,704)	(18%)	77 days after shipping	-	-	390,959	37	-
	Far-Tung Enterprises Corp.	"	"	(383,367)	(7%)	45 days after shipping	-	-	88,803	8	-
	Tung Yu Enterprises Corp.	"	"	(370,841)	(7%)	46 days after shipping	-	-	32,024	3	-
	Tone Chu Enterprises Corp.	"	"	(240,847)	(4%)	Closes its accounts 30 days after the end of each month	-	-	103,335	10	-
	Hsin Tung Enterprises Corp.	"	"	(176,335)	(3%)	15 days after shipping	-	-	15,924	2	-
	Wei-Tong Enterprises Coporation	"	"	(167,093)	(3%)	45 days after shipping	-	-	20,753	2	-
	Lien Yu Enterprises Corp.	"	"	(143,001)	(3%)	Closes its accounts 30 days after the end of each month	-	-	11,145	1	-
	Chang Tung Corporation Limited	An investee company of Kai Nan International Corp. accounted for under the equity method	"	(127,231)	(2%)	12 days after shipping	-	-	10,800	1	-
	Uni-President Cold Chain Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	"	(112,556)	(2%)	Closes its accounts 30 days after the end of each month	-	-	14,316	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
Tung Ang Enterprises Corp.	President Pharmaceutical Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	\$ 111,912)	(2%)	Closes its accounts 30 days after the end of each month	\$ -	-	\$ 13,610	1	-
	Tung-Bo Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	"	(111,433)	(2%)	12 days after shipping	-	-	7,555	1	-
	Lien Sheng Enterprises Corp.	"	"	(101,942)	(2%)	"	-	-	8,540	1	-
	Tung-Ying Enterprises Corp.	"	"	(100,796)	(2%)	"	-	-	5,103	1	-
	Uni-President Enterprises Corp.	The Company	Purchases	4,844,518	100%	(Note 4)	-	-	(834,867)	(95)	-
Vision Distribution Service Corp.	Wisdom Distribution Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(336,511)	(43%)	Closes its accounts 65 days after the end of each month	-	-	75,885	28	-
Muji (Taiwan) Co. Ltd.	Representatives of Ryohin Keikaku Co., Ltd.	An investor company of Muji (Taiwan) Co., Ltd. accounted for under the equity method	Purchases	327,562	71%	Closes its accounts 30 days after the end of each month	-	-	(25,454)	(54)	-
Lien Bo Enterprises Corp.	Retail Support International Corp.	Subsidiary accounted for under the equity method	(Sales)	(579,138)	(57%)	Closes its accounts 15~70 days after the end of each month	-	-	101,007	44	-
	Nanlien International Corp.	"	Purchases	811,854	78%	Closes its accounts 15~60 days after the end of each month	-	-	(54,940)	(71)	-
	Union Chinese Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	"	173,350	17%	Closes its accounts 60 days after the end of each month	-	-	(10,250)	(13)	-

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-Hsiang Enterprises Corp.	Presicarre Corp.	Subsidiary accounted for under the equity method	(Sales)	\$ 733,186)	(30%)	Closes its accounts 60 days after the end of each month	\$ -	-	\$ 315,089	39	-
	Hi-Life International Co., Ltd.	An investee company of Kuang Chuan Diary Co., Ltd. accounted for under the equity method	"	(198,103)	(8%)	Closes its accounts 30 days after the end of each month	-	-	62,306	8	-
	Uni-President Enterprises Corp.	The Company	Purchases	1,379,811	56%	Two months	-	-	(396,701)	(50)	-
	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. Accounted for under the equity method	"	984,704	40%	77 days after shipping	-	-	(390,959)	(48)	-
Tung Shun Enterprises Corp.	Uni-President Enterprises Corp.	The Company	"	809,580	96%	Two months	-	-	(245,265)	(94)	-
	Hi-Life International Co., Ltd.	An investee company of Kuang Chuan Diary Co., Ltd. accounted for under the equity method	(Sales)	(213,166)	(27%)	Closes its accounts 45 days after the end of each month	-	-	63,134	21	-
Tone Chu Enterprises Corp.	Presicarre Corp.	Subsidiary accounted for under the equity method	"	(374,003)	(53%)	Closes its accounts 60 days after the end of each month	-	-	157,889	63	-
	Uni-President Enterprises Corp.	The Company	Purchases	445,348	63%	Two months	-	-	(108,667)	(60)	-
	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	"	240,847	34%	Closes its accounts 30 days after the end of each month	-	-	(103,335)	(48)	-
Tung-Bo Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	"	111,433	55%	12 days after shipping	-	-	(7,555)	(58)	-
Tung-Hsiang Enterprises Corp.	Uni-President Enterprises Corp.	The Company	"	302,246	73%	Two months	-	-	(72,763)	(63)	-

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 Che Enterprises Corp.	Presicarre Corp.	Subsidiary accounted for under the equity method	(Sales)	\$ 186,931	(45%)	Closes its accounts 60 days after the end of each month	\$ -	-	\$ 81,278	61	-
	Uni-President Enterprises Corp.	The Company	Purchases	310,277	72%	Two months	-	-	(93,835)	(78)	-
Xin Ya Enterprises Corp.	"	"	"	146,576	99%	Closes its accounts 60 days after the end of each month	-	-	(43,858)	(99)	-
Tung Yu Enterprises Corp.	"	"	"	210,371	32%	Two weeks after shipping	-	-	(9,078)	(19)	-
	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	"	370,841	56%	46 days after shipping	-	-	(32,024)	(62)	-
Tung Yi Enterprises Corp.	Uni-President Enterprises Corp.	The Company	"	313,717	97%	Two weeks after shipping	-	-	(87,272)	(94)	-
President Logistics International Corp.	Retail Support International Corp.	Subsidiary accounted for under the equity method	(Sales)	(409,066)	(37%)	Closes its accounts 20 days after the end of each month	-	-	48,688	25	-
	Uni-President Cold Chain Corp.	"	"	(407,122)	(37%)	Closes its accounts 35 days after the end of each month	-	-	120,994	53	-
	Wisdom Distribution Services Corp.	Subsidiary accounted for under the equity method	"	(124,680)	(11%)	Closes its accounts 20 days after the end of each month	-	-	14,421	7	-
Chieh Shun Transport Corp.	President Transnet Corp.	Subsidiary accounted for under the equity method	"	(242,810)	(75%)	Closes its accounts 45 days after the end of each month	-	-	61,134	87	-
Lien Song Enterprises Corp.	Nanlien International Corp.	"	Purchases	153,316	76%	12 days after shipping	-	-	(6,757)	(78)	-

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 Shen Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	\$ 118,641	90%	42 days after shipping	\$ -	-	(\$ 21,663) (	90)	-
Hui-Sheng Enterprises Corp.	"	"	"	113,424	94%	Closes its accounts 60 days after the end of each month	-	-	(33,419) (	97)	-
Rich Universe International Limited	Uni-Splendor Corp.	An investee company of UNI-HOME TECH CORP. accounted for under the equity method	(Sales)	(US 74,222)	(80%)	(Note 5)	-	-	US 4,960	100	-
			Purchases	US 10,447	12%	"	-	-	-	-	-
	Grand-Prosper (HK) Ltd.	An investee company accounted for under the equity method	(Sales)	(US 18,316)	(20%)	"	-	-	-	-	-
			Purchases	US 66,410	78%	"	-	-	-	-	-
Cayman Ton Yi Industrial Holdings Ltd.	Da Tong Ying Corp.	An investee company of UNI-HOME TECH CORP. accounted for under the equity method	"	US 4,405	5%	"	-	-	(US 1,814) (	89)	-
	Fujian Ton Yi Tinplate Co., Ltd.	An investee company accounted for under the equity method	(Sales)	(US 79,082)	(60%)	45 days after shipping	-	-	US 2,072	28	-
	Jiangsu Ton Yi Tinplate Co., Ltd.	"	"	(US 51,460)	(39%)	"	-	-	US 7,014	72	-
Uni-President (Vietnam) Co., Ltd.	Uni-President Enterprises Corp.	The Company	Purchases	US 134,267	100%	45 days after shipping	-	-	(US 13,844) (	100)	-
			Ton-Yi Industrial Corp.	Subsidiary accounted for under the equity method	(Sales)	(VND66,677,157)	(1.7%)	Closes its accounts 60 days after the end of each month	-	-	-
Uni-President (Thailand) Ltd.	Uni-President Marketing Ltd.	An investee company accounted for under the equity method	"	(THB 570,583)	(78%)	Closes its accounts 60 days after the end of each month	-	-	THB 147,174	78	-
Uni-President Marketing Ltd.	Uni-President (Thailand) Ltd.	An investee company of Uni-President Marketing Ltd. accounted for under the equity method	Purchases	THB 570,583	99%	"	-	-	(THB 147,174) (	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
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	Purchases	US 6,465	67%	Closes its accounts four month	\$ -	-	(US 4,319)	(46)	-
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 6,465)	(8%)	"	-	-	US 4,319	20	-
	Cayman Ton Yi Industrial Holdings Ltd.	An investor company of Jiangsu Ton Yi Tinplate Co., Ltd. accounted for under the equity method	Purchases	US 51,460	95%	45 days after shipping	-	-	(US 7,014)	(87)	-
Fujian Ton Yi Tinplate Co., Ltd.	"	An investee company of Fujian Ton Yi Tinplate Co., Ltd. accounted for under the equity method	"	US 79,082	84%	"	-	-	(US 2,702)	(47)	-
	Chengdu Ton Yi Industrial Packaging Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	(Sales)	(US 4,048)	(3%)	67 days after giving invoice	-	-	US 2,401	6	-
Chengdu Ton Yi Industrial Packaging Co., Ltd	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method.	Purchases	US 4,048	52%	"	-	-	(US 2,401)	61	-
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 44,664	7%	Closes its accounts 60 days after the end of each month	-	-	(RMB 141)	-	-

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
Kunshan President Enterprises Food Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of President Enterprises (China) accounted for under the equity method	(Sales)	(RMB 44,210)	(3%)	Closes its accounts 30 days after the end of each month	\$ -	-	RMB 33,054	3	-
	Shanghai E & P Trading Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	RMB 82,196	10%	Closes its accounts 60 days after the end of each month	-	-	(RMB 2,009) (	1)	-
	Hefei President Enterprises Co., Ltd.	An investee company of President Enterprises (China) accounted for under the equity method	"	RMB 67,063	8%	"	-	-	(RMB 16,741) (	4)	-
Chengdu 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 37,364	7%	Closes its accounts 15 days after the end of each month	-	-	(RMB 4,605) (	1)	-
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 67,063)	(11%)	Closes its accounts 60 days after the end of each month	-	-	RMB 16,741	35	-
Hefei President Enterprises Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	RMB 33,109	10%	Closes its accounts 15 days after the end of each month	-	-	(RMB 14,959) (	18)	-
Shenyang President Enterprises Co., Ltd.	Beijing President Food Co., Ltd.	An investee company of President Enterprises (China) accounted for under the equity method	(Sales)	(RMB 61,835)	(20%)	Closes its accounts 15 days after the end of each month	-	-	RMB 15,932	46	-
Zhengzhou President Enterprises Food Co., Ltd.	"	"	"	(RMB 64,341)	(11%)	Closes its accounts 60 days after the end of each month	-	-	RMB 15,740	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	Amount	Percentage of Notes or accounts receivable / (payable)	Note
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	Purchases	RMB 48,983	17%	Closes its accounts 15 days after the end of each month	\$ -	-	(RMB 4,030)	(2)	-
	Zhengzhou President Enterprises Food Co., Ltd.	An investee company of President Enterprises (China) accounted for under the equity method	"	RMB 64,341	48%	Closes its accounts 60 days after the end of each month	-	-	(RMB 15,740)	(27)	-
	Shenyang President Enterprises Food Co., Ltd.	"	"	RMB 61,835	46%	Closes its accounts 15 days after the end of each month	-	-	(RMB 15,932)	(27)	-
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 47,731	4%	Closes its accounts 30 days after the end of each month	-	-	(RMB 6,544)	(1)	-
	Kunshan President Enterprises Food Co., Ltd.	An investee company of President Enterprises (China) accounted for under the equity method	"	RMB 44,210	3%	"	-	-	(RMB 33,054)	(2)	-
Fuzhou President Enterprises Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	"	RMB 21,675	14%	"	-	-	(RMB 552)	(8)	-
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 82,196)	(21%)	Closes its accounts 60 days after the end of each month	-	-	RMB 2,009	6	-
	Beijing President Enterprises Drinks & Food Co., Ltd.	"	"	(RMB 48,983)	(13%)	Closes its accounts 15 days after the end of each month	-	-	RMB 4,030	11	-
	Guangzhou President Enterprises Co., Ltd.	"	"	(RMB 47,731)	(12%)	Closes its accounts 30 days after the end of each month	-	-	RMB 6,544	19	-

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
Shanghai E & P Trading Co., Ltd.	Wuhan President Enterprises Co., Ltd.	An investee company of President Enterprises (China) accounted for under the equity method	(Sales)	(RMB 44,664)	(12%)	Closes its accounts 60 days after the end of each month	\$ -	-	RMB 141	-	-
	Chengdu President Enterprises Food Co., Ltd.	An investee company of President Enterprises (China) accounted for under the equity method	"	(RMB 37,364)	(10%)	Closes its accounts 15 days after the end of each month	-	-	RMB 4,605	13	-
	Hefei President Enterprises Co., Ltd.	"	"	(RMB 33,109)	(9%)	"	-	-	RMB 14,959	42	-
	Fuzhou President Enterprises Co., Ltd.	"	"	(RMB 21,675)	(6%)	"	-	-	RMB 552	2	-
Uni-Splendor Corp.	Ever-Splendor Electrics (Shenzhen) Co., Ltd.	An investee company of UNI-HOME TECH CORP. accounted for under the equity method	"	(US 23,024)	(10%)	(Note 5)	-	-	RMB 22,931	-	-
	Rich Universe International Limited	An investee company of Ton Yu Investment Inc. accounted for under the equity method	(Sales)	(US 10,447)	(4%)	"	-	-	-	-	-
	Da Tong Ying Corp.	An investee company of UNI-HOME TECH CORP. accounted for under the equity method	Purchases	US 83,032	37%	"	-	-	-	-	-
Grand-Prosper (HK) Ltd.	Rich Universe International Limited	An investee company of Ton Yu Investment Inc. accounted for under the equity method	(Sales)	(US 66,410)	(56%)	"	-	-	-	-	-
			Purchases	US 18,316	16%	"	-	-	-	-	-
	Uni-Splendor Technology (Huizhou) Corp.	An investee company accounted for under the equity method	(Sales)	(US 30,798)	(26%)	"	-	-	-	-	-
			Purchases	US 86,900	74%	"	-	-	-	-	-
Uni-Splendor Technology (Huizhou) Corp.	Grand-Prosper (HK) Ltd.	An investee company of Rich Universe International Limited accounted for under the equity method	(Sales)	(RMB 590,917)	(99%)	(Note 5)	-	-	-	-	-
			Purchases	RMB 209,384	48%	"	-	-	(RMB 798,872) (	93)	-

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
Ever-Splendor Electrics (Shenzhen) Co., Ltd.	Uni-Splendor Corp.	An investee company of	(Sales)	(RMB 563,734)	(100%)	(Note 5)	\$ -	-	\$ -	-	-
		UNI-HOME TECH CORP. accounted for under the equity method	Purchases	RMB 156,563	42%	"	-	-	(RMB 154,477)	(50)	-
Da Tong Ying Corp.	Rich Universe International Limited	An investee company of	(Sales)	(135,017)	(30%)	"	-	-	60,351	25	-
	Uni-Splendor Corp.	An investee company of	"	(181,279)	(41%)	"	-	-	122,978	50	-

(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		Turnover rate	Overdue receivables		Subsequent collections	Allowance for doubtful accounts
			General ledger account	Amount		Amount	Action adopted for overdue accounts		
Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	Subsidiary accounted for under the equity method	Accounts receivable	\$ 901,028	7.68	\$ -	-	\$ 635,990	\$ -
	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	"	834,867	10.17	-	-	676,904	-
	Tung-Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	"	396,701	5.41	-	-	212,805	-
	Tung Shun Enterprises Corp.	"	"	245,265	5.37	-	-	197,145	-
	President Chain Store Corp.	"	"	213,726	10.37	-	-	213,726	-
	Retail Support International Corp.	Subsidiary accounted for under the equity method	"	160,014	9.80	-	-	148,268	-
	Tone Chu Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	"	108,667	6.85	-	-	46,070	-
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 19,930	-	-	-	-	-
President Musashino Corp.	Uni-President Cold Chain Corp.	"	Accounts receivable	229,236	5.65	-	-	229,236	-
Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd.	An investee company accounted for under the equity method	"	444,578	17.15	-	Active collection	-	-
Tait Marketing & Distribution 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	132,125	-	-	-	-	-
President Information Corp.	President Chain Store Corp.	Subsidiary accounted for under the equity method	Accounts receivable	131,661	5.29	-	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		
Uni-President Cold Chain Corp.	President Chain Store Corp.	Subsidiary accounted for under the equity method	Accounts receivable	\$3,032,136	6.23	\$ -	-	\$3,068,759	\$ -
Retail Support International Corp.	"	"	"	5,247,497	10.33	-	-	1,725,285	-
	President Drugstore Business Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	"	743,791	5.39	-	-	743,791	-
President Pharmaceutical Corp.	Retail Support International Corp.	Subsidiary accounted for under the equity method	"	145,175	7.89	-	Active collection	-	-
President Collect Service Co., Ltd.	President Transnet Corp.	"	"	504,763	1.33	-	"	-	-
Wisdom Distribution Services Corp.	President Chain Store Corp.	Subsidiary accounted for under the equity method	"	1,204,892	0.06	-	-	1,204,892	-
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 88,777	-	-	-	-	-
	Wuhan President Enterprises Food Co., Ltd.	"	"	RMB 68,290	-	-	-	-	-
	Guangzhou President Enterprises Co., Ltd.	"	"	"	-	-	-	-	-
	Kunshan President Enterprises Food Co., Ltd.	"	"	"	-	-	-	-	-
	Chengdu President Enterprises Food Co., Ltd.	"	"	"	-	-	-	-	-
	Nanchang President Enterprises Co., Ltd.	"	"	RMB 54,623	-	-	-	-	-
	Uni-President Asia Holdings Ltd.	An investee company accounted for under the equity method	"	"	-	-	-	-	-
	Hefei President Enterprises Co., Ltd.	An investee company of President Enterprises (China) accounted for under the equity method	"	RMB 34,145	-	-	-	-	-

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		
Uni-President Enterprises China Holdings Ltd.	Harbin President Enterprises Co., Ltd.	An investee company of President Enterprises (China) accounted for under the equity method	Other receivables	RMB 34,145	-	\$ -	-	\$ -	-
	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.	Tung-Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	390,959	4.68	-	Active collection	-	-
	Retail Support International Corp.	Subsidiary accounted for under the equity method	"	158,426	11.99	-	"	-	-
	Tone Chu Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	"	103,335	2.35	-	"	-	-
Lien Bo Enterprises Corp.	Retail Support International Corp.	Subsidiary accounted for under the equity method	"	101,007	1.23	-	"	-	-
Tung-Hsiang Enterprises Corp.	Presicarre Corp.	"	"	315,089	3.96	-	"	-	3,151
Tone Chu Enterprises Corp.	"	"	"	157,889	1.80	-	"	-	-
President Logistics International Corp.	Uni-President Cold Chain Corp.	"	"	102,994	-	-	-	-	-
President Enterprises (China) Investment Co., Ltd.	Integrated Marketing & Distribution Co.,Ltd.	An investee company accounted for under the equity method	Other receivables	RMB 28,500	-	-	-	-	-

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		
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 91,950	-	-	-	-	-
Rich Universe International Limited	Uni-Splendor Corp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	Accounts receivable	US 4,960	14.75	-	Active collection	-	-
Cayman Ton Yi Industrial Holdings Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	An investee company accounted for under the equity method	"	US 7,014	14.00	-	-	US 180	-
Uni-President (Thailand) Ltd.	Uni-President Marketing Ltd.	An investee company accounted for under the equity method	"	THB147,174	7.65	-	Active collection	-	-
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	"	US 4,319	4.15	-	-	-	-
Kunshan President Enterprises Food Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of President Enterprises (China) accounted for under the equity method	"	RMB 33,054	1.79	-	-	-	-
Uni-Splendor Corp.	Uni-Home Tech Corp.	An investee company accounted for under the equity method	Other receivables	US 48,035	-	-	-	-	-

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 September 30, 2009 are as follows:

Name of endorsees	Derivative financial instruments	September 30,2009	
		Contract amount	Book value
President Nisshin Corp.	Forward exchange contracts - sell NTD buy USD	USD 1, 100	\$ -
Uni-Splendor Corp.	Forward exchange contracts - buy NTD sell JP	(JP 1, 100, 000)	(USD 672)

(B) Additional disclosure information :

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

(2) Disclosure information of investee company

Related information on investee companies for the period ended September 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%	\$17,210,238	\$ 2,879,141	\$2,879,141	Subsidiary
	Kai Nan Investment Co., Ltd.	Tainan Hsien	"	3,793,014	3,793,014	379,301	"	2,983,400	(297,255)	(297,255)	"
	President International Trade & Investment Corp.	Trotola, British Virgin Islands	"	1,750,533	1,750,533	45,012	"	2,721,446	5,569	5,569	"
	Kai Yu Investment Co., Ltd.	Tainan Hsien	"	4,662,054	4,662,054	379,705	"	1,726,232	(131,771)	(133,708)	"
	President Global Corp.	Buena Park,CA, U.S.A.	Instant noodles and juice can importation	147,250	147,250	500	"	677,604	89,413	88,582	"
	Nanlien International Corp.	Taipei City	Import and export business etc.	525,890	525,890	99,999	99.99%	958,573	39,277	40,224	"
	Tung Ho Development Corp.	Taipei Hsien	Entertainment businss	3,016,930	2,295,730	72,120	72.12%	555,713	(49,061)	(4,761)	"
	Tait Marketing & Distribution Co., Ltd.	Tainan Hsien	Product marketing agents and logistics	704,360	408,360	60,193	63.70%	619,545	(91,448)	(38,613)	"
	President International Development Corp.	Taipei City	Investment on manufacturing business	9,421,304	9,421,304	937,500	62.50%	9,471,723	(63,116)	(39,448)	"
	President Entertainment Corp.	Tainan Hsien	Entertainment businss	1,250,717	1,250,717	98,885	61.80%	1,104,460	(11,275)	(6,968)	"
	President Musashino Corp.	Taipei Hsien	Fresh food	290,994	290,994	26,145	50.00%	306,030	15,614	7,807	"
	Ton-Yi Industrial Corp.	Tainan Hsien	Manufacturing of tinplate	9,061,326	9,061,326	685,102	45.55%	8,127,528	785,195	357,656	"
	President Chain Store Corp.	Taipei City	Operation of supermarkets	5,493,775	5,493,775	471,997	45.40%	7,241,343	3,404,882	1,529,230	"
	President Fair Development Corp.	Kaohsiung City	Shopping mall, Department store and trading	4,551,750	4,551,750	445,500	40.50%	3,446,019	(609,178)	(246,717)	"

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.	Eagle Cold Storage Enterprises Co., Ltd.	Taichung City	Sales of cold foods	\$ 534,324	\$ 534,324	40,887	34.23%	\$ 495,778	\$ 28,728	\$ 9,850	—
	Kuang Chuan Dairy Co., Ltd..	Taipei City	Manufacturing and sales of dairy products, soft drinks ect.	961,560	961,560	30,038	31.25%	1,305,689	157,944	63,837	—
	TTET Union Corp.	Tainan Hsien	Soybean crushing	362,859	362,859	47,991	30.00%	806,536	453,831	136,117	—
	Uni-President Development Corp.	Taipei City	Operation for MRT station and auxiliary facilities	900,000	900,000	90,000	30.00%	814,991	(30,729)	(9,219)	Subsidiary
	President Securities Corp.	"	Securities trading	2,141,370	2,141,370	322,900	27.23%	5,145,794	1,458,277	391,110	—
	Presicarre Corp.	"	General merchandise	198,677	198,677	128,902	20.50%	2,039,806	(142,428)	(29,076)	—
	Ztong Yee Industrial Co., Ltd.	Tainan Hsien	Manufacturing of batter	148,824	148,824	18,042	20.00%	396,625	357,003	71,401	—
	Scino Pharm Taiwan Ltd.	"	Biochemistry	747,577	747,577	70,512	12.79%	590,458	581,150	74,320	—
	Uni-President Dream Parks Corp. etc.	Tainan Hsien etc.	Sales of foods advertising and travel consulting service etc.	4,572,662	4,329,733	290,305	1.46%~ 100.00%	3,560,487	1,521,869	694,969	—
Cayman President Holdings Ltd.	Linkhope Int'l.LLC	Delaware, USA	General investments	US 27,043	US 27,043	—	100%	US 32,940	US 1,781	—	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 658,235	US 94,537	—	"
	Sanshui Jianlibao Commerce Co., Ltd	Foshan City , Guangdong	Sales of soft drinks	US 43,910	—	—	69.77%	US 28,275	(US 4,191)	—	"
	Zhangjiagang President Nisshin Food Co., Ltd.	Zhangjiagang Free Trade Zone, Jiangsu	Manufacturing and sales of fats, feed, flour	US 10,200	US 10,200	—	60.00%	US 13,731	US 1,499	—	—
	Queen Holdings (BVI) Ltd.	Tortola, British Virgins Island	General investments	US 12,067	US 12,067	5	45.40%	US 12,534	US 1,153	—	—

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	
Cayman President Holdings Ltd.	President-Kikkoman Zhenji Foods Co., Ltd.	Shijiazhuang City, Hebei	Manufacturing and sales of food	US 19,758	\$ -	-	45.00%	US 19,187	(US 1,034)	\$ -	Subsidiary	
	Cargill President Holdings Pte Ltd.	Ocean Towers, Singapore	General investments	US 15,280	US 15,280	15,280	38.20%	US 31,749	US 14,315	-	-	
	Tianjin Fuye Commercial Co., Ltd. etc.	Tianjin City ect.	Bulk-sale etc.	US 77,804	US 66,804	61,636	10.00% ~100.00%	US 28,111	US 15,582	-	-	
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%	1,212,845	52,942	-	Subsidiary	
	Ton-Yi Industrial Corp. etc.	Tainan Hsien etc.	Manufacturing of tinplate etc.	762,796	487,000	59,182	0.41% ~100.00%	1,043,178	6,011,496	-	"	
Kai Nan Investment Co., Ltd.	Kai Yu (BVI) Investment Co., Ltd.	Tortola, British Virgin Islands ect.	Professional investments	610,506	610,506	-	100.00%	681,806	87,231	-	-	
	Chang Tung Corporation Limited	Tainan Hsien	Manufacturing and sales of flour, instant noodles.	10,000	10,000	1,000	25.00%	11,920	6,515	-	-	
	President Securities Corp.	Taipei City	Securities trading	601,549	601,549	32,678	2.69%	517,714	1,458,277	-	-	
Nanlien International Corp.	Lien Bo Enterprises Corp. etc.	Taipei City etc.	Sale of food etc.	1,292,067	1,316,154	100,483	20.00% ~100.00%	1,250,183	1,252,419	-	-	
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%	10,453,187	1,004,109	-	Subsidiary	
	Ton Yu Investment Inc.	Taipei City	Professional investment etc.	1,661,100	1,661,100	157,295	"	1,271,755	(384,972)	-	"	
	President Life Sciences Co., Ltd.	"	Manufacturing of chemical material and instrument	781,000	781,000	78,100	"	486,724	6,938	-	"	

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			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%	\$ 3,446,094	(\$ 608,994)	\$ -	Subsidiary
	President Entertainment Corp.	Tainan Hsien	Entertainment businss	1,401,819	1,401,819	61,115	38.19%	682,661	(10,793)	-	"
	Kang Na Hsiung Enterprises Co., Ltd.	"	Sanitary napkin, wipe, diaper	304,779	439,959	40,824	20.71%	614,048	249,179	-	-
	Uni-President Development Corp.	Taipei City	Operation for MRT station and auxiliary facilities	600,000	600,000	60,000	20.00%	543,319	(30,771)	-	Subsidiary
	Scino Pharm Taiwan Ltd. etc.	Tainan Hsien etc.	Biochemistry etc.	1,827,422	2,192,422	55,690	4.06% ~100.00%	544,843	1,134,515	-	-
Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd.	Grant Cayman, Cayman Islands	Professional investment	3,144,727	3,144,727	9,310	100.00%	3,071,479	(78,002)	-	Subsidiary
	Tovecan Corp.	Ho Chi Minh city, Vietnam	Manufacturing of cans	43,740	43,740	-	51.00%	80,950	(8,100)	-	"
President Chain Store Corp.	President Chain Store (BVI) Holdings Ltd.	Tortola, British Virgin Islands	Professional investments	2,558,698	1,586,018	77,053	100.00%	2,666,706	809,743	-	"
	PCSC BVI (China) Ltd.	"	"	1,588,619	1,588,619	48,604	"	966,520	(86,663)	-	"
	President Drugstore Business Corp.	Taipei City	Sales of cosmetics and medicines	396,000	396,000	50,744	"	650,682	102,111	-	"
	Ren-Hui Investment Corp.	"	Professional investments	728,037	853,037	53,195	"	358,213	(182,137)	-	"
	Mech-President Corp.	Tainan Hsien	Gas stations, Cables	886,503	451,767	52,787	79.79%	607,662	16,764	-	"
	President Pharmaceutical Corp.	Tainan Hsien	Wholesale of medicines and medical appliances	330,216	330,216	17,521	73.74%	392,017	64,275	-	"
	President Transnet Corp.	Taipei Hsien	Transprotation of goods	711,576	711,576	70,000	70.00%	477,204	163,831	-	"

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 Chain Store Corp.	Uni-President Department Stores Corp.	Kaohsiung City	Department store	\$ 1,120,000	\$ 840,000	112,000	70.00%	\$ 365,735	(\$ 265,550)	\$ -	Subsidiary
	Uni-President Cold Chain Corp.	Tainan Hsien	Distribution center	237,437	237,437	19,563	60.00%	349,295	74,351	-	"
	Uni-President Development Corp.	Taipei City	Operation for MRT station and auxiliary facilities	600,000	600,000	60,000	20.00%	543,327	(30,729)	-	"
	President Yilan Art and Culture Corp. etc.	Yilan County etc.	Art exhibition etc.	3,235,894	3,330,681	296,415	25.00% ~100.00%	2,613,826	23,803	-	-
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%	RMB5,425,600	RMB 647,911	-	Subsidiary
	Yantai North Andre Juice Co., Ltd.	Yantai City, Shandong	Manufacturing and sales of juice	RMB 1,436	RMB 1,436	2,370	0.05%	RMB 5,362	(RMB 18,302)	-	-
Uni-President Asia Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	Hong Kong	Professional investments	RMB 5,145,104	-	-	100.00%	RMB5,375,801	RMB 230,697	-	Subsidiary
	Tong Ren Corp. Limited etc.	Tainan Hsien etc.	Manpower services etc.	RMB 1,122	RMB 1,122	1,600	"	RMB 2,375	RMB 345	-	"
PCSC BVI (China) Ltd.	President Chain Store (Hong Kong) Holdings Limited	Hong Kong	Professional investments	US 27,148	US -	27,148	100.00%	US 19,026	(US 3,919)	-	Subsidiary
	President Chain Store (Labuan) Holdings Ltd.	Labuan	"	US 20,684	US 20,684	20,684	"	US 13,461	US 1,018	-	"
	President Coffee (Cayman) Holdings Ltd.	Grand Caymen, Cayman Islands	"	US 20,323	US 19,588	20,294	30.00% ~51.00%	US 9,890	US 7,421	-	-
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	-	100.00%	US 89,601	US 15,153	-	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 12,811	US 2,191	-	-

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		
Kai Nan (BVI) Investment Co., Ltd.	Qingdao President Feed & Livestock Co., Ltd.	Qingdao City, Shandong	Manufacturing and sales of marine products, livestock, pet foods	US	11,340	US	9,800	-	90.00%	US	11,688	(US	353)	\$	-	Subsidiary
	Zhongshan President Enterprises Co., Ltd.	Zhongshan City, Guangdong Province	"	US	12,000	US	12,000	-	61.86%	US	15,255	US	5,280		-	"
	Cargill President Holdings Pte Ltd.	Dongguan City, Guangdong	Professional investments	US	4,720	US	4,720	4,720	11.80%	US	9,856	US	14,413		-	-
President (B.V.I.) International Investment Holdings Ltd.	Tianjiang President Enterprises Food Co., Ltd. etc.	Tianjin City etc.	Manufacturing and sales of flour, instant noodles. etc.	US	23,420	US	22,009	-	7.31% ~100.00%	US	8,193	US	2,654		-	-
	PIIH Investment Uni-Home Tech Corp.	Singapore Tortola, British Virgin Islands	General investment "	US	62,000	US	62,000	62	100.00%	US	62,000		-		-	-
President (B.V.I.) International Investment Holdings Ltd.	President Energy Development (Cayman Island) Ltd.	Grand Cayman, Cayman Islands	Energy investments	US	15,022	US	15,022	14,908	40.29%	US	11,118	(US	420)		-	"
	OutLook Investment Pte Ltd.	Singapore	General investment	US	9,608	US	9,608	9,608	25.00%	US	14,720	US	2,475		-	-
Uni-Home Tech Corp.	China Technology Venture Company Limited	Tortola, British Virgin Islands	"	US	1,080	US	1,080	2	20.27%	US	210	US	115		-	-
	Uni-Splendor Corp.	Tortola, British Virgin Islands	Sales of electric appliances	US	1,000	US	1,000	1,000	"	US	85,131	US	14,648		-	Subsidiary
Rich Universe International Limited	Ever-Splendor Electrics (Shenzhen) Co., Ltd.	Shenzhen, Guangdong	Manufacturing and sales of electric appliances	US	57,791	US	57,791	-	"	US	47,831	US	1,047		-	"
	Da Tong Ying Corp.	Tainan City	"	US	6,155	US	6,155	19,900	"	US	6,767	(US	637)		-	"
Rich Universe International Limited	Grand-Prosper (HK) Limited.	Hong Kong	Sales of electric appliances	US	20,000	US	20,000	155,094	"	(US	35,276)	(US	72)		-	"

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 Hong Kong Holdings	President Enterprises (China) Investment Corp.	Shanghai City	General investment	US 20,000	US 20,000	-	20.27%	RMB5,375,827	RMB 661,896	\$ -	Subsidiary
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 655,288	RMB 116,132	-	"
	Wuhan President Enterprises Food Co., Ltd.	Wuhan City, Hubei	"	RMB 348,113	RMB 245,519	-	"	RMB 538,823	RMB 128,739	-	"
	Guangzhou President Enterprises Co., Ltd.	Guangzhou City, Guangdong	"	RMB 479,348	RMB 397,300	-	"	RMB 532,585	RMB 50,944	-	"
	Chengdu President Enterprises Food Co., Ltd.	Wenjiang Hsien, Sichuan Province	"	RMB 370,516	RMB 268,126	-	"	RMB 523,322	RMB 85,560	-	"
	Zhengzhou President Enterprises Food Co., Ltd.	ZhengZhou City, Henan Province	"	RMB 270,150	RMB 201,890	-	"	RMB 378,143	RMB 84,364	-	"
	Hefei President Enterprises Co., Ltd.	Hefei City, Anhui Province	"	RMB 151,187	RMB 82,791	-	"	RMB 214,691	RMB 44,729	-	"
	Xinjiang President Enterprises Food Co., Ltd.	Urerngi City, Xinjiang Province	Manufacturing and sales of Tomato products, soft drink	RMB 196,679	RMB 128,304	-	100.00%	RMB 194,411	RMB 26,045	-	"
	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 193,267	RMB 29,102	-	"
	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	-	"	RMB 188,673	RMB 28,041	-	"
	Shenyang President Enterprises Co., Ltd.	Shenyang City, Liaoning	"	RMB 233,106	RMB 233,106	-	"	RMB 181,273	RMB 10,213	-	"

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.	Kunming President Enterprises Food Co., Ltd.	Kunming City, Yunnan	Manufacturing and sales of instant noodles, soft drinks, dairy products, food.	RMB 107,038	RMB 107,038	-	75.00%	RMB 107,268	(RMB 1,109)	\$ -	Subsidiary
	Nanchang President Enterprises Co., Ltd.	Nanchang City, Jiangxi Province	"	RMB 117,146	RMB 117,146	-	72.18%	RMB 136,882	RMB 18,503	-	"
	Jinmailang Beverage (Beijing) Co., Ltd.	Beijing City	Manufacturing, processing and sales of food, vegetable	RMB 300,000	RMB 300,000	-	40.40%	RMB 321,714	RMB 177,759	-	"
	Harbin President Enterprises Co., Ltd. etc.	Heilongjiang Harbin City etc.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food etc.	RMB 533,138	RMB 388,252	-	45.00% ~100.00%	RMB 124,415	(RMB 44,011)	-	"
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 103,935	(US 711)	-	"
	Cayman Jiangsu Ton Yi Holdings Ltd.	"	"	US 35,903	US 35,903	5	"	US 58,072	(US 1,501)	-	"
	Wuxi Ton Yi Industrial Packaging Co., Ltd.	Wuxi City, Jiangsu Province	Manufacturing of cans	US 7,000	US 7,000	-	"	US 15,133	US 185	-	"
	Chengdu Ton Yi Industrial Packaging Co., Ltd. etc.	Chengdu City, Szechwan Province etc.	"	US 7,510	US 7,510	1	"	US 3,826	US 1,051	-	"
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 101,966	(US 819)	-	"
Cayman Jiangsu Ton Yi Holdings Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi City, Jiangsu Province	"	US 31,217	US 31,217	-	82.86%	US 53,940	(US 1,811)	-	"

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			
PCSC BVI (China) Ltd. etc.	PCSC BVI (China) Drugstore Ltd. etc.	Tortola, British Virgin Islands etc.	Professional investments ect.	\$ 9,800,817	\$ 9,717,710	278,786	-	\$ 6,593,052	(\$ 520,858)	\$ -	-

(Note 1)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 September 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 September 30, 2009	Accumulated remittance
					Payment	Remittance						
President Enterprise (China) Investment Co., Ltd.	Professional investments	US\$ 456,620	(Note 1)	US\$ 69,816	US\$ 25,722	US\$ —	US\$ —	US\$ 95,538	73.49%	RMB\$ 486,427 (Note 2)	RMB\$ 3,950,696	\$ —
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 —	US 40,000	"	RMB 85,345 (Note 2) (Note 6)	RMB 481,571	—
Wuhan President Enterprises Food Co., Ltd.	"	US 44,600	"	US 26,440	US —	US —	US —	US 26,440	"	RMB 94,610 (Note 2) (Note 6)	RMB 395,981	—
Guangzhou President Enterprises Co., Ltd.	"	US 60,000	"	US 48,000	US —	US —	US —	US 48,000	"	RMB 37,439 (Note 2) (Note 6)	RMB 391,397	—
Chengdu President Enterprises Food Co., Ltd.	"	US 50,000	"	US 31,023	US —	US —	US —	US 31,023	"	RMB 62,878 (Note 2) (Note 6)	RMB 384,589	—
Zhengzhou President Enterprises Food Co., Ltd.	"	US 37,000	"	US 11,023	US —	US —	US —	US 11,023	"	RMB 61,999 (Note 2) (Note 6)	RMB 277,897	—
Hefei President Enterprises Co., Ltd.	"	US 20,000	"	US 10,000	US —	US —	US —	US 10,000	"	RMB 32,871 (Note 2) (Note 6)	RMB 157,777	—
Xinjiang President Enterprises Food Co., Ltd.	Manufacturing and sales of Tomato products, soft drinks	US 25,500	"	US 13,077	US —	US —	US —	US 13,077	"	RMB 19,141 (Note 2) (Note 6)	RMB 142,873	—
Fuzhou President Enterprises Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks,	US 20,000	"	US —	US —	US —	US —	US —	"	RMB 21,387 (Note 2) (Note 6)	RMB 142,032	—

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 September 30,2009	Accumulated remittance
					Payment	Remittance					
Nanchang President Enterprises Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	US\$ 22,000	(Note 1)	US\$ —	—	US\$ —	—	73.49%	RMB\$ 13,598 (Note 2) (Note 6)	RMB\$ 139,367	\$ —
Beijing President Enterprises Drinks & Food Co., Ltd.	"	US 17,500	"	US —	—	US —	—	"	RMB 20,608 (Note 2) (Note 6)	RMB 138,656	—
Shenyang President Enterprises Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	US 29,900	"	US 22,349	—	US —	22,349	"	RMB 7,505 (Note 2) (Note 6)	RMB 133,217	—
Kunming President Enterprises Food Co., Ltd.	"	US 20,000	"	US —	—	US —	—	"	(RMB 815) (Note 2) (Note 6)	RMB 105,108	—
Harbin President Enterprises Co., Ltd.	"	US 25,000	"	US 17,942	—	US —	17,942	"	(RMB 6,265) (Note 2) (Note 6)	RMB 28,287	—
Guangzhou President Heathly Food Technology Co., Ltd	Manufacturing and of juice, soft drinks	US 8,500	"	US —	—	US —	—	"	(RMB 7,854) (Note 2) (Note 6)	RMB 26,604	—
President Bama Bottled Water Co., Ltd.	Manufacturing and sales of mineral water	US 4,150	"	US —	—	US —	—	"	RMB 560 (Note 2) (Note 6)	RMB 21,405	—
Beijing President Food Co., Ltd.	Manufacturing and sales of instant noodles	US 23,400	"	US 7,503	—	US —	7,503	"	(RMB 13,827) (Note 2) (Note 6)	(RMB 4,009)	—
President (Shanghai) Trading Co., Ltd.	Sales of flour, fats, feed	US 8,600	"	US —	—	US —	—	"	(RMB 4,958) (Note 2) (Note 6)	(RMB 1,186)	—
Jinmailang Beverage (Beijing) Co., Ltd.	Manufacturing, processing and sales of food, vegetable	RMB 742,600	"	US —	—	US —	—	36.75%	RMB 65,318 (Note 2) (Note 6)	RMB 288,826	—

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 September 30,2009	Accumulated remittance
					Payment	Remittance						
Guilin Ziquan Beverage Co., Ltd.	Manufacturing and sales of mineral water	US\$ 9,000	(Note 1)	US\$ —	US\$ —	US\$ —	US\$ —	33.07%	\$ —	RMB\$ 20,332	\$ —	
Kunshan Sanwa Food Industry Co.,Ltd.	Flavoring	US 1,200	"	US 180	US —	US —	US 180	11.02%	— (Note 6)	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 (Note 2)	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) (Note 2)	RMB 7,403	—	
Integrated Marketing & Distribution Co., Ltd.	Sales and packaging of food, ironware, office supplies	RMB 2,000	"	US —	US —	US —	US —	73.49%	(RMB 1,602) (Note 2)	(RMB 19,061)	—	
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 130 (Note 2)	US 24,092	—	
Songjiang President Enterprises Co., Ltd.	Manufacturing and sales of fats, feed, flour	US 19,000	"	US —	US —	US —	US —	"	US 874 (Note 2)	US 7,962	—	
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 26 (Note 2)	US 4,826	—	
Meishan President Feed & Oil Co., Ltd.	Animal feeds, vegetable oil	US 10,000	"	US 9,400	US —	US —	US 9,400	"	US 1,413 (Note 2)	US 2,415	—	
Sanshui Jianlibao Commerce Co., Ltd	Sales of soft drinks	RMB 430,000	"	US —	US 43,950	US —	US 43,950	"	(RMB 22,661) (Note 2)	RMB 277,314	—	
Qingdao President Feed & Livestock Co., Ltd.	Manufacturing and sales of aquatic products, livestock, pet feed	US 15,000	"	US 12,000	US —	US —	US 12,000	90.00%	(US 397) (Note 2)	US 11,668	—	

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 September 30,2009	Accumulated remittance
					Payment	Remittance					
Zhangjiagang President Nisshin Food Co., Ltd.	Manufacturing and sales of fats, feed, flour	US\$ 17,000	(Note 1)	US\$ 10,200	US\$ —	US\$ —	US\$ 10,200	60.00%	US\$ 795 (Note 2)	13,731	\$ —
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 18,308 (Note 2)	US 40,000	—
Qingdao President Feed & Livestock Co., Ltd.	Manufacturing and processing of eggs	US 1,500	"	US —	US —	US —	US —	"	(RMB 436) (Note 2)	(RMB 1,716)	—
Tianjin Fuye Commercial	Manufacturing and sales of hypermarket	US 12,000	"	US 5,400	US —	US —	US 5,400	45.00%	US 233 (Note 2)	US 7,405	—
President-Kikkoman Zhenji Foods Co., Ltd.	Manufacturing and sales of food	RMB 300,000	"	US —	US —	US —	US —	"	(US 330) (Note 2)	US 19,187	—
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 5,664) (Note 2)	RMB 26,626	—
Guangzhou Jiaguang supermarket Co., Ltd.	Warehouse & wholesale	US 12,000	"	US 1,200	US —	US —	US 1,200	20.00%	US 43 (Note 2)	US 1,548	—
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	
\$	14,186,626 (Note 3)	\$ 14,247,662 (Note 4)	\$	38,309,677 (Note 5)
(US\$	440,989.3)	(US\$ 442,886.6)		

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

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

(Note 3) Calculated at exchange rate of \$32.17 (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 \$32.17 (US dollars to NT dollars). If calculated at exchange rate when approved by MOEA, the amount is \$12,927,880.

(Note 5) The net capital is counted by 60%. The consolidated financial statements of Uni-president Enterprises Corp. as of and for the nine-month period ended September 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>September 30,2009</u>	<u>Purpose of quarantee</u>
Sanshui Jianlibao Commerce Co. , Ltd	\$ 3, 808, 800	Loan
Zhongshan President Enterprises Co., Ltd.	897, 957	"
Tianjin Tong Yee Industrial Co., Ltd.	470, 485	"
Meishan President Feed & Oil Co., Ltd.	173, 777	"
	<u>\$ 5, 351, 019</u>	

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

12.SEGMENT INFORMATION

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