

UNI-PRESIDENT ENTERPRISES CORP.

FINANCIAL STATEMENTS AND REPORT OF

INDEPENDENT ACCOUNTANTS

JUNE 30, 2010 AND 2009

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

REPORT OF INDEPENDENT ACCOUNTANTS TRANSLATED FROM CHINESE

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

We have audited the accompanying non-consolidated balance sheets of Uni-President Enterprises Corp. as of June 30, 2010 and 2009, and the related non-consolidated statements of income, of changes in stockholders' equity and of cash flows for the six-month periods then ended. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits. We did not audit the financial statements of certain long-term investments accounted for under the equity method. These long-term equity investments amounted to \$9,372,845,000 and \$8,907,232,000 as of June 30, 2010 and 2009, respectively, and their related net investment income amounted to \$653,051,000 and \$182,175,000 for the six-month periods then ended, respectively. The financial statements of these investee companies were audited by other auditors whose reports thereon have been furnished to us and our opinion expressed herein, insofar as it relates to the amounts included in the financial statements and the information disclosed in Note 11 relative to these long-term investments, is based solely on the reports of the other auditors.

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

As described in Note 4(9) to the financial statements, we were unable to obtain the audited financial statements of certain investee companies accounted for under the equity method. These long-term investments amounted to \$39,827,783,000 and \$36,387,016,000 (net of long-term investments with negative balance amounting to \$5,038,000 and \$—, respectively, shown as other liabilities-other) as of June 30, 2010 and 2009, respectively, and the related investment income amounted to \$2,615,798,000 and \$2,405,263,000 for the six-month periods then ended, respectively. These amounts were based on the investees' unaudited financial statements. We were unable to satisfy ourselves as to the carrying value of the investments or the equities in their earnings by other auditing procedures.

In our opinion, based on our audits and the reports of other auditors, except for the effect of such adjustments, if any, as might have been determined to be necessary had we been able to obtain the audited financial statements of certain investees as described in the preceding paragraph, the accompanying non-consolidated financial statements referred to above present fairly, in all material respects, the financial position of Uni-President Enterprises Corp. as of June 30, 2010 and 2009, and the results of its operations and its cash flows for the six-month periods then ended in conformity with the “Rules Governing the Preparation of Financial Statements by Securities Issuers”, “Business Entity Accounting Law”, “Regulation on Business Entity Accounting Handling” and generally accepted accounting principles in the Republic of China.

The consolidated financial statements of Uni-President Enterprises Corp. as of and for the six-month period ended June 30, 2010 are still being prepared by the Company and accordingly, we have not reviewed those statements. We have reviewed the consolidated financial statements of Uni-President Enterprises Corp. as of and for the six-month period ended June 30, 2009, and expressed a qualified conclusion on those statements.

PricewaterhouseCoopers, Taiwan
August 26, 2010

The accompanying non-consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying non-consolidated financial statements and report of independent accountants are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

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

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

	2010	2009
ASSETS		
Current Assets		
Cash and cash equivalents (Note 4(1))	\$ 1,344,017	\$ 100,091
Financial assets at fair value through profit or loss - current (Note 4(2))	3,076,752	-
Derivative financial assets for hedging - current (Note 10(4))	-	5,031
Notes receivable, net (Note 4(3))	798,655	815,379
Accounts receivable, net (Note 4(4))	1,277,810	1,293,515
Accounts receivable, net - related parties (Note 5)	3,687,750	3,695,095
Other receivables	446,878	193,691
Other receivables - related parties (Note 5)	185,968	144,570
Inventories (Notes 3 and 4(5))	2,995,775	2,787,919
Prepayments	277,403	147,086
Deferred income tax assets - current (Note 4(23))	198,708	143,828
Total current assets	<u>14,289,716</u>	<u>9,326,205</u>
Funds and Investments		
Available-for-sale financial assets - non-current (Notes 4(6) and 10(1))	1,391,225	1,431,260
Financial assets carried at cost - non-current (Notes 4(7)(15))	1,384,383	1,477,983
Investments in bonds without active markets - non-current (Notes 4(8) and 5)	-	100,000
Long-term equity investments accounted for under the equity method (Notes 4(9)(14) and 5)	78,309,962	72,490,141
Total funds and investments	<u>81,085,570</u>	<u>75,499,384</u>
Property, Plant and Equipment, Net (Notes 4(10) and 6)		
Cost		
Land	1,065,629	1,065,719
Buildings	3,826,802	3,823,947
Machinery and equipment	9,436,109	9,202,967
Warehouse equipment	5,331	31,217
Piping infrastructure and electricity generation equipment	638,243	624,431
Transportation equipment	93,111	92,048
Office equipment	611,457	703,085
Leased assets	-	240,000
Leasehold improvements	139,905	137,909
Other equipment	4,100,101	4,007,582
Revaluation increments	2,852,907	2,855,941
Cost and revaluation increments	22,769,595	22,784,846
Less: Accumulated depreciation	(14,407,077)	(13,865,314)
Construction in progress and prepayments for equipment	192,194	145,499
Total property, plant and equipment, net	<u>8,554,712</u>	<u>9,065,031</u>
Intangible Asset		
Deferred pension costs (Note 4(18))	79,611	120,065
Other Assets		
Assets leased to others (Notes 4(10)(11) and 6)	4,473,823	4,518,253
Idle assets (Notes 4(10)(12)(14) and 6)	185,705	244,305
Refundable deposits	127,480	96,943
Deferred expenses (Note 4(13))	37,548	42,242
Deferred income tax assets - non-current (Note 4(23))	327,573	290,086
Other assets - other (Notes 4(10) and 6)	62,370	62,240
Total other assets	<u>5,214,499</u>	<u>5,254,069</u>
TOTAL ASSETS	<u>\$ 109,224,108</u>	<u>\$ 99,264,754</u>

(Continued)

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

	2010	2009
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities		
Short-term loans (Note 4(15))	\$ 651,043	\$ 657,070
Financial liabilities at fair value through profit or loss - current (Note 4(2))	-	2,097
Notes payable	3,582	5,056
Accounts payable	1,829,656	1,644,957
Accounts payable - related parties (Note 5)	241,935	248,000
Income tax payable (Note 4(23))	199,325	18,656
Accrued expenses (Note 5)	3,218,936	2,660,459
Other payables	3,266,269	1,811,850
Receipts in advance	59,369	59,286
Long-term liabilities - current portion (Note 4(16))	4,637,541	3,500,000
Capital lease payables - current (Note 4(10))	-	23,839
Total current liabilities	14,107,656	10,631,270
Long-term Liabilities		
Bonds payable (Note 4(16))	5,200,000	4,519,323
Long-term loans (Note 4(17))	20,827,760	19,345,752
Capital lease payables - non-current (Note 4(10))	-	57,987
Total long-term liabilities	26,027,760	23,923,062
Reserve		
Land value incremental reserve (Note 4(10))	815,439	815,803
Other Liabilities		
Accrued pension liabilities (Note 4(18))	1,760,283	1,523,999
Guarantee deposits received	86,374	86,823
Other liabilities - other (Note 4(9))	5,038	-
Total other liabilities	1,851,695	1,610,822
Total liabilities	42,802,550	36,980,957
Stockholders' Equity		
Capital (Notes 1 and 4(19))		
Common stock	38,974,002	37,331,420
Stock dividends to be distributed	3,897,400	1,642,582
Capital Reserves (Notes 4(16)(20))		
Additional paid-in capital - treasury stock transactions	34,027	34,027
Capital reserve from donated assets	500	458
Capital reserve from long-term investments	5,610,255	5,618,883
Capital reserve from stock warrants	489,454	489,454
Retained Earnings (Notes 4(19)(21))		
Legal reserve	8,058,301	7,272,218
Undistributed earnings	6,353,534	5,180,483
Other Adjustments to Stockholders' Equity		
Asset revaluations (Note 4(10))	2,162,862	1,817,172
Unrealized gain or loss on financial instruments (Notes 4(6)(9), 10(1)(4))	913,793	1,931,820
Cumulative translation adjustments	1,453,724	2,162,910
Unrecognized pension cost (Note 4(18))	(1,526,294)	(1,197,630)
Total stockholders' equity	66,421,558	62,283,797
Contingent Liabilities and Commitments (Notes 5 and 7)		
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	\$ 109,224,108	\$ 99,264,754

The accompanying notes are an integral part of these non-consolidated financial statements.
See report of independent accountants dated August 26, 2010.

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

	2010		2009					
Operating Revenues (Note 5)								
Sales	\$	23,093,158	\$	21,871,957				
Sales returns	(	29,784)	(	48,876)		
Sales discounts	(	647,458)	(	591,721)		
Net Sales		22,415,916		21,231,360				
Other operating revenues		473,459		267,921				
Net Operating Revenues		22,889,375		21,499,281				
Operating Costs (Notes 3, 4(5)(22) and 5)								
Cost of goods sold	(	17,052,333)	(	15,876,844)		
Other operating costs	(	441,158)	(	253,141)		
Net Operating Costs	(	17,493,491)	(	16,129,985)		
Gross profit		5,395,884		5,369,296				
Operating Expenses (Notes 4(22) and 5)								
Sales and marketing expenses	(	3,095,755)	(	3,073,601)		
General and administrative expenses	(	1,335,571)	(	1,100,243)		
Research and development expenses	(	139,329)	(	141,777)		
Total Operating Expenses	(	4,570,655)	(	4,315,621)		
Operating income		825,229		1,053,675				
Non-operating Income and Gains								
Interest income (Note 5)		389		6,489				
Gain on valuation of financial assets (Note 4(2))		25,839		-				
Investment income accounted for under the equity method (Note 4(9))		5,076,248		3,934,037				
Dividend income		35,094		16,440				
Gain on disposal of property, plant and equipment (Note 4(10))		30,239		856				
Gain on disposal of investments (Notes 4(2) and 5)		219,438		66				
Foreign exchange gain, net (Note 4(2))		-		5,058				
Rental income (Notes 4(11) and 5)		176,147		181,263				
Reversal of impairment loss (Note 4(14))		8,324		-				
Other non-operating income (Note 5)		543,623		498,878				
Total non-operating Income and Gains		6,115,341		4,643,087				
Non-operating Expenses and Losses								
Interest expense (Notes 4(10) and 10(3))	(	165,851)	(	242,358)		
Loss on valuation of financial liabilities (Note 4(2))	(	-	(	2,097)		
Loss on disposal of property, plant and equipment	(	6,323)	(	1,844)		
Foreign exchange loss	(	32,578)	(-			
Financing charges	(	4,752)	(	15,414)		
Impairment loss (Note 4(14))	(	-	(	16,623)		
Other non-operating losses	(	388,417)	(	349,863)		
Total non-operating Expenses and Losses	(	597,921)	(	628,199)		
Income before income tax		6,342,649		5,068,563				
Income tax (expense) benefit (Note 4(23))	(	126,784)		33,675			
Net income	\$	6,215,865	\$	5,102,238				
		Before Tax	After Tax	Before Tax	After Tax			
Basic Earnings Per Common Share (in dollars) (Note 4(24))								
Net income	\$	1.48	\$	1.45	\$	1.18	\$	1.19
Diluted Earnings Per Common Share (in dollars) (Note 4(24))								
Net income	\$	1.45	\$	1.42	\$	1.16	\$	1.17

The accompanying notes are an integral part of these non-consolidated financial statements.
See report of independent accountants dated August 26, 2010.

UNI-PRESIDENT ENTERPRISES CORP.
NON-CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY
FOR THE SIX-MONTH PERIODS ENDED JUNE 30, 2010 AND 2009
 (EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

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

(Continued)

UNI-PRESIDENT ENTERPRISES CORP.
NON-CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY
FOR THE SIX-MONTH PERIODS ENDED JUNE 30, 2010 AND 2009
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Capital		Retained Earnings				Unrealized Gain or Loss on Financial Instruments	Cumulative Translation Adjustments	Unrecognized Pension Cost	Total
	Common Stock	Stock Dividends to be Distributed	Capital Reserves	Legal Reserve	Undistributed Earnings	Asset Revaluations				
<u>Year 2010</u>										
Balance at January 1, 2010	\$38,974,002	\$ -	\$6,185,983	\$7,272,218	\$7,939,072	\$2,199,292	\$2,235,217	\$1,130,482	(\$ 1,529,221)	\$64,407,045
Reversal of unrealized revaluation increments for land expropriation	-	-	-	-	-	(1,184)	-	-	-	(1,184)
Distribution of 2009 net income (Note)										
Legal reserve	-	-	-	786,083	(786,083)	-	-	-	-	-
Cash dividends	-	-	-	-	(3,117,920)	-	-	-	-	(3,117,920)
Stock dividends	-	3,897,400	-	-	(3,897,400)	-	-	-	-	-
Net income for the six months ended June 30, 2010	-	-	-	-	6,215,865	-	-	-	-	6,215,865
Reversal of certain stockholder's equity accounts due to disposal of ownership of subsidiaries	-	-	(51,747)	-	-	(34,937)	-	-	118	(86,566)
Adjustment of asset revaluations due to change in ownership by subsidiaries	-	-	-	-	-	(309)	-	-	-	(309)
Adjustment of unrealized loss on financial instruments by subsidiaries	-	-	-	-	-	-	(1,186,306)	-	-	(1,186,306)
Adjustment due to revaluation of available-for-sale financial assets	-	-	-	-	-	-	(135,118)	-	-	(135,118)
Cumulative translation adjustment	-	-	-	-	-	-	-	323,242	-	323,242
Adjustment of unrecognized pension cost by subsidiaries	-	-	-	-	-	-	-	-	2,809	2,809
Balance at June 30, 2010	<u>\$38,974,002</u>	<u>\$ 3,897,400</u>	<u>\$6,134,236</u>	<u>\$8,058,301</u>	<u>\$6,353,534</u>	<u>\$2,162,862</u>	<u>\$ 913,793</u>	<u>\$1,453,724</u>	<u>(\$ 1,526,294)</u>	<u>\$66,421,558</u>

(Note)The directors' and supervisors' remuneration were \$64,815 and \$141,495, and employees' bonuses were \$267,077 and \$650,965 in 2008 and 2009, respectively, which had been deducted from net income for the year.

The accompanying notes are an integral part of these non-consolidated financial statements.
See report of independent accountants dated August 26, 2010.

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

	2010	2009
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	\$ 6,215,865	\$ 5,102,238
Adjustments to reconcile net income to net cash (used in) provided by operating activities		
(Gain) loss on valuation of financial assets and liabilities	(25,839)	2,097
Provision for doubtful accounts	6,200	13,150
Reversal of allowance for doubtful accounts	(555)	(11,250)
Provision for inventory obsolescence	129	890
Reversal of allowance for inventory market price decline	-	(78,810)
Investment income accounted for under the equity method	(5,076,248)	(3,934,037)
Cash dividends from equity subsidiaries	210,772	38,242
Gain on disposal of investments	(219,235)	(66)
Depreciation	510,841	542,415
(Gain) loss on disposal of property, plant and equipment, assets leased to others, and idle assets	(23,916)	988
Impairment loss	-	16,623
Reversal of impairment loss	(8,324)	-
Amortization	7,307	10,536
Changes in assets and liabilities		
Financial assets at fair value through profit or loss - current	(2,010,000)	-
Notes receivable	(19,452)	(66,075)
Accounts receivable	(179,380)	(143,707)
Accounts receivable - related parties	(591,287)	(837,005)
Other receivables	142,625	10,066
Other receivables - related parties	(2,923)	54,566
Inventories	(318,247)	660,765
Prepayments	(143,323)	(28,847)
Deferred income tax assets - current	6,885	95,480
Deferred income tax assets - non-current	(76,407)	(149,105)
Notes payable	(3,625)	(1,811)
Accounts payable	324,346	132,267
Accounts payable - related parties	32,619	75,750
Income tax payable	151,255	(108,201)
Accrued expenses	(196,895)	381,170
Other payables	(15,027)	(24,907)
Receipts in advance	44,781	44,907
Accrued pension liabilities	8,214	3,567
Net cash (used in) provided by operating activities	(1,248,844)	1,801,896
CASH FLOWS FROM INVESTING ACTIVITIES		
Decrease in employees' car loans	3,615	1,586
Increase in long-term investments - subsidiaries	(4,043,658)	(841,200)
Increase in long-term investments - non-subsidiaries	-	(40,850)
Proceeds from disposal of long-term investments - subsidiaries	330,078	-
Proceeds from disposal of long-term investments - non-subsidiaries	499,310	154
Proceeds from capital reduction of subsidiaries	1,167,987	-
Cash paid for acquisition of property, plant and equipment	(338,893)	(212,122)
Proceeds from disposal of property, plant and equipment, assets leased to others, and idle assets	70,939	1,042
Increase in refundable deposits	(33,220)	(14,431)
Increase in deferred expenses	(325)	(850)
Net cash used in investing activities	(2,344,167)	(1,106,671)

(Continued)

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

	2010	2009
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
(Decrease) increase in short-term loans	(\$ 193,214)	\$ 424,075
Decrease in notes and bills payable	-	(249,913)
Increase in bonds payable	2,259,109	59,110
Increase (decrease) in long-term loans	2,728,551	(944,595)
Decrease in guarantee deposits received	(111)	(8,376)
Net cash provided by (used in) financing activities	<u>4,794,335</u>	<u>(719,699)</u>
Net increase (decrease) in cash and cash equivalents	1,201,324	(24,474)
Cash and cash equivalents at beginning of period	<u>142,693</u>	<u>124,565</u>
Cash and cash equivalents at end of period	<u>\$ 1,344,017</u>	<u>\$ 100,091</u>
<u>Supplemental disclosures of cash flow information</u>		
1. Interest paid (excluding capitalized interest)	<u>\$ 87,334</u>	<u>\$ 185,910</u>
2. Income taxes paid	<u>\$ 45,051</u>	<u>\$ 128,151</u>
3. Fair value of subsidiaries on the date of acquisition of ScinoPharm Biotech., Ltd.		
Cash	<u>\$ 766,226</u>	<u>\$ -</u>
Total proceeds from acquisition of ScinoPharm Biotech., Ltd.		
(Based on 43.41% ownership)	\$ 3,093,508	\$ -
Less: Cash balance of ScinoPharm Biotech., Ltd.		
(Based on 43.41% ownership)	(234,618)	-
Proceeds from acquisition of ScinoPharm Biotech., Ltd.		
(Based on 43.41% ownership)	<u>\$ 2,858,890</u>	<u>\$ -</u>
4. Fair value of subsidiaries on the date of disposal of President Asian Enterprises Inc.		
Cash	<u>\$ 1,005,119</u>	<u>\$ -</u>
Total proceeds from disposal of President Asian Enterprises Inc.		
(Based on 49.99% ownership)	\$ 571,336	\$ -
Less: Cash balance of President Asian Enterprises Inc.		
(Based on 49.99% ownership)	(502,459)	-
Proceeds from disposal of President Asian Enterprises Inc.		
(Based on 49.99% ownership)	<u>\$ 68,877</u>	<u>\$ -</u>
<u>Investing and financing activities with partial cash payment</u>		
1. Proceeds from disposal of long-term investments - subsidiaries	\$ 571,336	\$ -
Less: Other receivables, end of period	(241,258)	-
Proceeds from disposal of long-term investments - subsidiaries	<u>\$ 330,078</u>	<u>\$ -</u>
2. Acquisition of property, plant and equipment	\$ 243,029	\$ 179,039
Add: Other payables, beginning of period	52,727	55,861
Capital lease payables, beginning of period	70,203	92,883
Less: Other payables, end of period	(27,066)	(33,835)
Capital lease payables, end of period	-	(81,826)
Cash paid for acquisition of property, plant and equipment	<u>\$ 338,893</u>	<u>\$ 212,122</u>
<u>Other activities with no cash flow effect</u>		
1. Unpaid cash dividends	<u>\$ 3,117,920</u>	<u>\$ 1,642,582</u>
2. Reversal of unrealized revaluation increments for land expropriation	<u>\$ 1,184</u>	<u>\$ -</u>

The accompanying notes are an integral part of these non-consolidated financial statements.
See report of independent accountants dated August 26, 2010.

UNI-PRESIDENT ENTERPRISES CORP.
NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2010 AND 2009
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
EXCEPT AS OTHERWISE INDICATED)

1.HISTORY AND ORGANIZATION

- (1)Uni-President Enterprises Corp. (the "Company") was incorporated as a company limited by shares under the provisions of the Company Law of the Republic of China (R.O.C.) in August 1967 with an initial capital of \$32,000. As of June 30, 2010, 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 \$10 (in NT dollars) per share. The Company is primarily engaged in the manufacturing, processing and sales of various soft drinks, foods, flour and animal feeds.
- (2)As of June 30, 2010, the Company had 4,727 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 accompanying 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)Cash equivalents

- (a) Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to insignificant risk of changes in value resulting from fluctuations in interest rate.
- (b) The Company's statement of cash flows is prepared on the basis of cash and cash equivalents.

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

- (a) Financial assets and financial liabilities at fair value through profit or loss are recognized and derecognized using settlement date accounting and are recognized initially at fair value.
- (b) These financial instruments are subsequently remeasured and stated at fair value, and the gain or loss is recognized in profit or loss. The fair value of listed stocks, OTC stocks and closed-end mutual funds is based on latest quoted fair prices of the accounting period. The fair value of open-end and balanced mutual funds is based on the net asset value at the balance sheet date.
- (c) When a derivative is an ineffective hedging instrument, it is initially recognized at fair value on the date a derivative contract is entered into and is subsequently remeasured at its fair value. If a derivative is a non-option derivative, the fair value initially recognized is zero.
- (d) Financial assets and financial liabilities at fair value through profit or loss are classified into

asset or liability held for trading and those designated at fair value through profit or loss at inception. Financial assets and financial liabilities are classified as held for trading if acquired principally for the purpose of selling in the short term. Financial assets and financial liabilities designated as at fair value through profit or loss at inception are those that are managed and whose performance is evaluated on a fair value basis, in accordance with a documented Company 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.

(5) 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, until the financial asset is derecognized, at which time the cumulative gain or loss previously recognized in equity shall be 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) If there is any objective evidence that the financial asset is impaired, the cumulative loss that had been recognized directly in equity shall be removed from equity and recognized in profit or loss. Impairment losses recognized previously in profit or loss for an investment in an equity instrument shall not be reversed through profit or loss, and if, subsequently, the fair value of a debt instrument increases and the increase can be objectively related to an event occurring after the impairment loss was recognized in profit or loss, the impairment loss shall be reversed, with the amount of the reversal recognized in profit or loss.

(6) Financial assets carried at cost

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

(7)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 impairment loss is recognized in profit or loss. If, subsequently, the fair value of the asset increases and the increase can be objectively related to an event occurring after the impairment loss was recognized in profit or loss, the previously recognized impairment loss shall be reversed to the extent of the amount of the amortized cost that would have been recognized at the date the impairment is reversed.

(8)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.

(9)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.

(10)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. Fixed production overhead is allocated 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.

(11)Long-term equity investments held for sale

Long-term equity investments that meet the conditions for sale are measured at the lower of carrying value or fair value.

(12)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.

(13) 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.

(14) 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.

(15) 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.

(16)Convertible bonds

- (a) For the 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.

(17)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.

(18)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.

(19) 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. However, if the accrued amounts for employees’ bonuses and directors’ and

supervisors' remuneration are significantly different from the actual distributed amounts resolved by the stockholders at their annual stockholders' meeting subsequently, the differences shall be recognized as gain or loss in the following year. In addition, according to EITF 97-127 of the Accounting Research and Development Foundation, R.O.C., dated March 31, 2008, "Criteria for Listed Companies in Calculating the Number of Shares of Employees' Stock Bonus", the Company calculates the number of shares of employees' stock bonus based on the closing price of the Company's common stock at the previous day of the stockholders' meeting held in the year following the financial reporting year, and after taking into account the effects of ex-rights and ex-dividends.

(20)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.

(21)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.

(22)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.CHANGE IN ACCOUNTING PRINCIPLE

Inventory

Effective January 1, 2009, the Company adopted the amendments of R.O.C. Statement of Financial Accounting Standards No. 10, "Accounting for Inventories". As a result of this change in accounting principle, net income decreased by \$12,360 and earnings per share decreased by \$0.003 (in NT dollars) for the six-month period ended June 30, 2009.

4. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	<u>June 30, 2010</u>	<u>June 30, 2009</u>
Cash:		
Cash on hand	\$ 1,495	\$ 2,001
Checking accounts	25,727	40,857
Demand deposits	<u>80,734</u>	<u>57,233</u>
	107,956	100,091
Cash equivalents:		
Commercial paper	<u>1,236,061</u>	-
	<u>\$ 1,344,017</u>	<u>\$ 100,091</u>

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

	<u>June 30, 2010</u>	<u>June 30, 2009</u>
Current items:		
Financial assets held for trading		
Mutual funds	\$ 3,060,000	\$ -
Derivatives	<u>16,752</u>	-
	<u>\$ 3,076,752</u>	<u>\$ -</u>
Current items:		
Financial liabilities held for trading		
Derivatives	<u>\$ -</u>	<u>\$ 2,097</u>

(a) The Company recognized net gain and loss of \$51,122 and \$21,207 for the six-month periods ended June 30, 2010 and 2009, respectively.

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

	<u>June 30, 2010</u>		<u>June 30, 2009</u>	
	<u>Contract Amount</u>	<u>Contract Period</u>	<u>Contract Amount</u>	<u>Contract Period</u>
Forward foreign exchange	USD 31,000,000	2010.1~2010.9	USD 15,000,000	2009.6~2009.9

The forward foreign exchange contracts are to hedge the change of exchange rate due to import, but not adopting hedge accounting.

(3) Notes receivable, net

	<u>June 30, 2010</u>	<u>June 30, 2009</u>
Notes receivable	\$ 869,992	\$ 886,716
Less: Allowance for doubtful accounts	(71,337)	(71,337)
	<u>\$ 798,655</u>	<u>\$ 815,379</u>

(4) Accounts receivable, net

	<u>June 30, 2010</u>	<u>June 30, 2009</u>
Accounts receivable	\$ 1,370,836	\$ 1,375,145
Less: Allowance for doubtful accounts	(93,026)	(81,630)
	<u>\$ 1,277,810</u>	<u>\$ 1,293,515</u>

(5) Inventories

	<u>June 30, 2010</u>		
	<u>Cost</u>	<u>Allowance</u>	<u>Book value</u>
Merchandise	\$ 204,875	\$ -	\$ 204,875
Raw materials	1,061,392	-	1,061,392
Raw materials in transit	636,680	-	636,680
Supplies	62,291	(798)	61,493
Work in process	298,079	-	298,079
Finished goods	731,899	-	731,899
By-products	1,357	-	1,357
	<u>\$ 2,996,573</u>	<u>(\$ 798)</u>	<u>\$ 2,995,775</u>

	<u>June 30, 2009</u>		
	<u>Cost</u>	<u>Allowance</u>	<u>Book value</u>
Merchandise	\$ 267,712	\$ -	\$ 267,712
Raw materials	1,078,864	(16,480)	1,062,384
Raw materials in transit	671,896	-	671,896
Supplies	59,726	(1,332)	58,394
Work in process	252,177	-	252,177
Finished goods	473,596	-	473,596
By-products	1,760	-	1,760
	<u>\$ 2,805,731</u>	<u>(\$ 17,812)</u>	<u>\$ 2,787,919</u>

Expenses and losses of inventories recognized:

	<u>For the six-month periods ended June 30</u>	
	<u>2010</u>	<u>2009</u>
Cost of inventories sold	\$ 17,034,210	\$ 15,934,198
Provision for inventory obsolescence	129	890
Reversal of allowance for inventory obsolescence and market price decline (Note)	-	(78,810)
Loss on physical inventory	198	207
Loss on production stoppage	24,411	28,920
Loss on discarding inventory	1,971	2,327
Revenue from sale of scraps	(8,586)	(10,888)
Cost of goods sold	<u>\$ 17,052,333</u>	<u>\$ 15,876,844</u>

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

(6) Available-for-sale financial assets

	<u>June 30, 2010</u>		<u>June 30, 2009</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>643,347</u>		<u>683,382</u>	
	<u>\$1,391,225</u>		<u>\$1,431,260</u>	

(7) Financial assets carried at cost

	<u>June 30, 2010</u>		<u>June 30, 2009</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%	\$ 690,997	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		1,507,857	
Less: Accumulated impairment	(<u>123,474</u>)		(<u>29,874</u>)	
	<u>\$1,384,383</u>		<u>\$1,477,983</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(14).

(8) Investment in bonds without active markets

	<u>June 30, 2010</u>	<u>June 30, 2009</u>
Non-current item:		
Finance bonds	<u>\$ -</u>	<u>\$ 100,000</u>

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

(9) 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 balances are set forth below:

Name of subsidiaries	June 30, 2010		June 30, 2009	
	Amount	Percentage owned	Amount	Percentage owned
Cayman President Holdings, Ltd.	\$ 18,943,226	100.00	\$ 16,576,159	100.00
Kai Nan Investment Co., Ltd.	2,665,755	"	3,567,511	"
Kai Yu Investment Co., Ltd.	1,934,191	"	1,850,891	"
President International Trade & Investment Corp.	1,604,523	"	2,760,130	"
President International Development Corp.	9,892,931	68.03	9,979,968	62.50
Ton Yi Industrial Corp.	8,867,268	45.55	8,400,183	45.55
President Chain Store Corp.	8,824,252	45.40	7,376,126	45.40
Scino Pharm Taiwan Ltd.	3,905,005	43.41	570,494	12.79
Tong-Jeng Development Corp.	3,433,766	40.50	3,526,964	40.50
President Securities Corp.	5,431,358	27.23	5,077,593	27.23
Presicarre Corp.	1,991,967	20.50	2,034,488	20.50
Others (individually less than 2%)	10,867,361	1.46~	10,821,275	1.46~
(Note)		100.00		100.00
	78,361,603		72,541,782	
Less: Accumulated impairment	(51,641)		(51,641)	
	<u>\$ 78,309,962</u>		<u>\$ 72,490,141</u>	

(Note) The equity method was used to account for the investments in Mech-President Corp. 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) Details of long-term equity investments accounted for under the equity method with credit balances are set forth below:

Name of subsidiaries	June 30, 2010		June 30, 2009	
	Amount	Percentage owned	Amount	Percentage owned
Q-Ware Systems & Services Corp. (Note)	<u>\$ 5,038</u>	13.81	<u>\$ -</u>	-

(Note) The equity method was used to account for the investment in Q-Ware Systems & Services Corp. due to the Company's ability to exercise significant influence, even

though the Company's ownership in this investee company was less than 20%.

- (c) Long-term investment income accounted for under the equity method was \$5,076,248 and \$3,934,037 for the six-month periods ended June 30, 2010 and 2009, respectively. As of and for the six-month periods ended June 30, 2010 and 2009, except for 8 investee companies, including President Chain Store Corp., the Company's long-term investments in certain investee companies accounted for under the equity method were based on the investees' financial statements which were not audited by independent auditors. As of June 30, 2010 and 2009, long-term investments in these investee companies amounted to \$39,827,783 and \$36,387,016, respectively. Related investment income in these investee companies recognized for the six-month periods ended June 30, 2010 and 2009 was \$2,615,798 and \$2,405,263, respectively.
- (d) 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 \$1,186,306 and \$850,781 for the six-month periods ended June 30, 2010 and 2009, respectively.
- (e) For details of accumulated impairment, please refer to Note 4(14).

(10) Property, plant and equipment

(a) As of June 30, 2010 and 2009, the revaluation increments and accumulated depreciation of property, plant and equipment are listed as follows:

Assets	June 30, 2010		June 30, 2009	
	Revaluation increment	Accumulated depreciation	Revaluation increment	Accumulated depreciation
Land	\$ 2,662,972	\$ –	\$ 2,664,519	\$ –
Buildings	127,023	2,108,617	127,291	2,000,534
Machinery and equipment	36,969	7,766,079	37,232	7,259,514
Piping infrastructure and electricity generation equipment	6,635	472,239	6,635	437,788
Transportation equipment	–	67,866	858	86,048
Office equipment	287	526,784	288	611,182
Leased assets	–	–	–	189,555
Leasehold improvements	–	117,438	–	111,202
Other equipment	19,021	3,348,054	19,118	3,169,491
	<u>\$ 2,852,907</u>	<u>\$ 14,407,077</u>	<u>\$ 2,855,941</u>	<u>\$ 13,865,314</u>

- (b) In the years 1975, 1979, 1981, 1983, 1990, 1995 and 2005, the Company revalued certain property, plant and equipment (including assets leased to others and idle assets) in accordance with the regulations for the Revaluation of Assets in the Republic of China. The amount of appraisal increment credited to asset revaluation was \$2,521,590. The balance of asset revaluations (shown as capital reserve from asset revaluations before the amended “Business Entity Accounting Law”) was \$1,510,132 and \$1,511,316 as of June 30, 2010 and 2009, respectively. 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 \$652,730 and \$305,856 as of June 30, 2010 and 2009, respectively.
- (c) The balance of the provision for asset appraisal increments tax was \$815,439 and \$815,803 as of June 30, 2010 and 2009, respectively.
- (d) Interest expense before capitalization for the six-month periods ended June 30, 2010 and 2009 was \$166,315 and \$243,070, respectively. Interest capitalized totaled \$464 and \$712 with interest rates of 0.87% and 1.71% for the six-month periods ended June 30, 2010 and

2009, respectively.

(e) As of June 30, 2010 and 2009, the Company owned certain agricultural land amounting to \$56,940 and \$56,940 (shown as "Other assets - other"), respectively, for expansion of plant facilities. This agricultural land has yet to be rezoned for industrial use. Accordingly, the land title has not been officially transferred to the Company. However, the Company has secured the land deeds and other ownership documents to ensure ownership.

(f) Leased property

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

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

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

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

(ii) The leased property contract was terminated in advance in May 2010, resulting to a benefit of \$24,939 (shown as "Gain on disposal of property, plant and equipment").

(11) Assets leased to others

Assets	June 30, 2010						
	Cost			Accumulated depreciation			Net book value
	Historical cost	Revaluation	Total	Historical cost	Revaluation	Total	
Land	\$ 2,578,161	\$ 370,789	\$ 2,948,950	\$ -	\$ -	\$ -	\$ 2,948,950
Buildings	1,868,330	14,075	1,882,405	(359,848)	(13,706)	(373,554)	1,508,851
Machinery and equipment	11,373	-	11,373	(10,719)	-	(10,719)	654
Piping infrastructure and electricity generation equipment	8,046	-	8,046	(7,773)	-	(7,773)	273
Office equipment	2,117	-	2,117	(2,009)	-	(2,009)	108
Other equipment	159,059	4,290	163,349	(144,072)	(4,290)	(148,362)	14,987
	<u>\$ 4,627,086</u>	<u>\$ 389,154</u>	<u>\$ 5,016,240</u>	<u>(\$ 524,421)</u>	<u>(\$ 17,996)</u>	<u>(\$ 542,417)</u>	<u>\$ 4,473,823</u>
Assets	June 30, 2009						
	Cost			Accumulated depreciation			Net book value
	Historical cost	Revaluation	Total	Historical cost	Revaluation	Total	
Land	\$ 2,578,240	\$ 370,789	\$ 2,949,029	\$ -	\$ -	\$ -	\$ 2,949,029
Buildings	1,870,046	14,075	1,884,121	(320,195)	(13,575)	(333,770)	1,550,351
Machinery and equipment	11,373	-	11,373	(10,528)	-	(10,528)	845
Piping infrastructure and electricity generation equipment	8,046	-	8,046	(7,706)	-	(7,706)	340
Office equipment	2,117	-	2,117	(1,978)	-	(1,978)	139
Other equipment	167,457	4,290	171,747	(149,908)	(4,290)	(154,198)	17,549
	<u>\$ 4,637,279</u>	<u>\$ 389,154</u>	<u>\$ 5,026,433</u>	<u>(\$ 490,315)</u>	<u>(\$ 17,865)</u>	<u>(\$ 508,180)</u>	<u>\$ 4,518,253</u>

(a) Rental revenues for the six-month periods ended June 30, 2010 and 2009 were \$146,285 and \$151,950, 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(10) Property, plant and equipment.

(12) Idle assets

June 30, 2010

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	(87,260)	(4,849)	(92,109)	23,170
Machinery and equipment	248,341	-	248,341	(192,242)	-	(192,242)	56,099
Piping infrastructure and electricity generation equipment	8,453	41	8,494	(6,949)	(41)	(6,990)	1,504
Office equipment	1,344	-	1,344	(1,257)	-	(1,257)	87
Other equipment	134,982	1,373	136,355	(119,040)	(1,373)	(120,413)	15,942
	<u>\$ 619,898</u>	<u>\$ 6,840</u>	<u>\$ 626,738</u>	<u>(\$ 406,748)</u>	<u>(\$ 6,263)</u>	<u>(\$ 413,011)</u>	213,727
Less: Accumulated impairment							(28,022)
							<u>\$ 185,705</u>

June 30, 2009

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

- (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(10) Property, plant and equipment.
- (b) For details of accumulated impairment, please refer to Note 4(14) Impairment of assets.

(13) Deferred expenses

	For the six-month periods ended June 30,	
	2010	2009
Beginning balance	\$ 44,530	\$ 51,928
Additions	550	850
Deductions	(225)	-
Amortization	(7,307)	(10,536)
Ending balance	<u>\$ 37,548</u>	<u>\$ 42,242</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.

(14) Impairment of assets

After reversal of impairment loss previously recognized, the total accumulated impairment as of June 30, 2010 and 2009 was \$203,137 and \$114,358, respectively. Details are set forth below:

Item	June 30, 2010	
	Amount included in statement of income	Amount included in stockholders' equity
Recorded as impairment loss:		
Financial assets carried at cost - non-current (Note)	\$ 123,474	\$ -
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	-
Idle assets (Note)	<u>28,022</u>	<u>-</u>
	<u>\$ 203,137</u>	<u>\$ -</u>
June 30, 2009		
Item	Amount included in statement of income	Amount included in stockholders' equity
Recorded as impairment loss:		
Financial assets carried at cost - non-current (Note)	\$ 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	-
Idle assets (Note)	<u>32,843</u>	<u>-</u>
	<u>\$ 114,358</u>	<u>\$ -</u>

The accumulated impairment summarized by department are as follows:

<u>Department</u>	<u>June 30, 2010</u>	
	<u>Amount included in statement of income</u>	<u>Amount included in stockholders' equity</u>
Company	\$ 192,046	\$ -
Foods	10,272	-
Feeds	819	-
	<u>\$ 203,137</u>	<u>\$ -</u>

<u>Department</u>	<u>June 30, 2009</u>	
	<u>Amount included in statement of income</u>	<u>Amount included in stockholders' equity</u>
Company	\$ 92,758	\$ -
Foods	20,790	-
Feeds	810	-
	<u>\$ 114,358</u>	<u>\$ -</u>

(Note) Part of idle assets have been disposed or transferred to property, plant and equipment during the six-month periods ended June 30, 2010 and 2009. As such, the reversal of impairment loss of \$8,324 and impairment loss of \$16,623 was recognized for the six-month periods ended June 30, 2010 and 2009, respectively.

(15) Short-term loans

	<u>June 30, 2010</u>	<u>June 30, 2009</u>	<u>Collateral or security</u>
Unsecured bank loans	<u>\$ 651,043</u>	<u>\$ 657,070</u>	-
Range of interest rates	<u>0.56%~1.14%</u>	<u>0.60%~1.04%</u>	

(16) Bonds payable

	<u>June 30, 2010</u>	<u>June 30, 2009</u>	<u>Collateral or security</u>
Secured domestic bonds payable in 2004	\$ -	\$3,500,000	-
Unsecured convertible bonds payable in 2007	4,675,000	4,675,000	-
Unsecured ordinary bonds payable in 2009	3,000,000	-	-
Unsecured ordinary bonds payable in 2010	<u>2,200,000</u>	<u>-</u>	-
	9,875,000	8,175,000	
Less: Discount on bonds payable	(37,459)	(155,677)	
Current portion of bonds payable	<u>(4,637,541)</u>	<u>(3,500,000)</u>	
	<u>\$5,200,000</u>	<u>\$4,519,323</u>	

A. 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.

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

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

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

(c) Coupon rate: 0%.

(d) Repayment term:

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

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

(f) Conversion period:

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

(g) Conversion price and adjustment:

The conversion price is \$56 (in NT dollars) per share. Except for the common stocks converted from securities with conversion rights or options issued by the Company, the Company shall adjust the conversion price under the terms of the bonds in the cases of new shares issued, stock dividends, free distribution, cash dividends or equity dilution to the original shareholders. As of June 30, 2010, the conversion price was \$48.6 (in NT dollars). Under the terms of the bonds, the Company shall change the conversion price into \$43.2 (in NT dollars) from the distribution date of stock dividends.

(h) Under the terms of the convertible bonds, all bonds (redeemed, matured and converted) are retired and not to be re-issued. As of June 30, 2010 and 2009, both the convertible bonds in the amount of \$325,000, 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 equal to those issued originally.

C. For issued unsecured convertible bonds, the Company separates the conversion rights from the liabilities, which amounted to \$523,481 as "capital reserve-stock warrants" in accordance with the R.O.C SFAS No. 36, "Disclosure and Presentation of Financial Instruments". As of June 30, 2010 and 2009, the capital reserve-stock warrants for the bonds redeemed, matured and converted was \$489,454.

D. The Company issued unsecured ordinary bonds payable in December 2009. The significant terms of the bonds are as follows:

(a) Total issue amount:

The Company issued secured domestic bonds totaling \$3,000,000, including \$1,500,000 of A and B.

(b) Issue price: At par value of \$1,000 per bond.

(c) Coupon rate:

(i) A Bond: the coupon rate is 1.23% per annum.

(ii) B Bond: the coupon rate is 1.59% per annum.

(d) Term of interest repayment:

The bond interest is calculated on simple rate every year starting December 2009 based on the coupon rate.

(e) Repayment term:

- (i) A Bond: the bonds are repayable in December 2012 upon the maturity of the bonds.
- (ii) B Bond: the bonds are repayable starting December 2013 to December 2014 in two installments at the rate of 50% and 50%, respectively.

(f) Period:

- (i) A Bond: 3 years, from December 22, 2009 to December 12, 2012.
- (ii) B Bond: 5 years, from December 22, 2009 to December 12, 2014.

(g) Guarantee Bank:

The bonds are guaranteed by Hwa Nan Commercial Bank.

E. The Company issued unsecured ordinary bonds payable in June 2010. The significant terms of the bonds are as follows:

(a) Total issue amount:

The Company issued secured domestic bonds totaling \$2,200,000, including \$700,000 of A and \$1,500,000 of B.

(b) Issue price: At par value of \$1,000 per bond.

(c) Coupon rate:

- (i) A Bond: the coupon rate is 1.22% per annum.
- (ii) B Bond: the coupon rate is 1.57% per annum.

(d) Term of interest repayment:

The bond interest is calculated on simple rate every year starting June 2010 based on the coupon rate.

(e) Repayment term:

- (i) A Bond: the bonds are repayable in June 2013 upon the maturity of the bonds.
- (ii) B Bond: the bonds are repayable starting June 2014 to June 2015 in two installments at the rate of 50% and 50%, respectively.

(f) Period:

- (i) A Bond: 3 years, from June 25, 2010 to June 25, 2013.
- (ii) B Bond: 5 years, from June 25, 2010 to June 25, 2015.

(g) Guarantee Bank:

The bonds are guaranteed by Taipei Fubon Commercial Bank.

(17) Long-term loans

	<u>June 30, 2010</u>	<u>June 30, 2009</u>	<u>Collateral or security</u>
Unsecured bank loans	\$ 17,530,000	\$ 12,850,000	—
Revolving credit facility	<u>3,300,000</u>	<u>6,500,000</u>	—
	20,830,000	19,350,000	
Less: Prepaid interest	(2,240)	(4,248)	
	<u>\$ 20,827,760</u>	<u>\$ 19,345,752</u>	
Range of maturity dates	<u>2011.7.22~2014.11.30</u>	<u>2010.8.30~2013.10.17</u>	
Range of interest rates	<u>0.58%~1.06%</u>	<u>0.61%~1.07%</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 formal 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 14.61% (13.33% prior to January 2010) of the employees' monthly salaries and wages to the retirement fund deposited with Bank of Taiwan under the name of the independent retirement fund committee. For the six-month periods ended June 30, 2010 and 2009, net pension costs recognized under the defined benefit plan were \$225,163 and \$204,964, respectively. The balance of the retirement fund deposited with Bank of Taiwan was \$3,718,948 and \$3,327,491 as of June 30, 2010 and 2009, 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 not less than 6% of the employees' monthly salaries and wages to the employees' individual pension accounts at the Bureau of Labor Insurance. Pensions are paid in monthly installments or in lump sum based on the accumulated balances of the employees' individual pension accounts. The net pension costs recognized under the defined contribution plan for the six-month periods ended June 30, 2010 and 2009 were \$39,877 and \$30,471, respectively.

(19)Common stock and stock dividends distributable

- (a) 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.
- (b) The stockholders at their annual stockholders' meeting on June 23, 2010 adopted a resolution to increase capital through unappropriated retained earnings of \$3,897,400. Pursuant to the approval by the Financial Supervisory Commission, Securities and Futures Bureau, the capital increase was effective on August 18, 2010. After the capital increase, the authorized capital was \$48,000,000, and the paid-in capital was \$42,871,402, consisting of 4,287,140,000 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, if the balance of reserve exceeds 50% of contributed capital, and 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, and 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 2009 and 2008 earnings had been resolved at the stockholders' meeting on June 23, 2010 and June 29, 2009. Details are summarized below:

	2009		2008	
	Amount	Dividends per share	Amount	Dividends per share
		(in dollars)		(in dollars)
Legal reserve	\$ 786,083	\$ -	\$ 360,083	\$ -
Cash dividends	3,117,920	0.80	1,642,582	0.44
Stock dividends	3,897,400	1.00	1,642,582	0.44
Directors' and supervisors' remuneration	141,495	-	64,815	-
Employees' cash bonus	650,965	-	267,077	-
Total	<u>\$ 8,593,863</u>	<u>\$ 1.80</u>	<u>\$ 3,977,139</u>	<u>\$ 0.88</u>

There was no difference in the amounts of the 2009 and 2008 earnings appropriation approved by the stockholders with that proposed by the Board of Directors on April 26, 2010 and April 24, 2009, respectively.

- (d) The estimated amounts of employees' bonus and directors' and supervisors' remuneration for the six-month periods ended June 30, 2010 and 2009 are \$667,162 and \$515,628, respectively. The basis of estimates is based on a certain percentage of 2010 and 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 differences between the actual distribution as approved at the stockholder's meeting and the amounts recognized in the 2009 and 2008 financial statements were \$1,495 and \$1,945, respectively, for employees' bonus and directors' and supervisors' remuneration, \$793,955 and \$329,947, respectively, due to the differences in estimate calculation. Such differences were recognized in profit or loss for the six-month periods ended June 30, 2010 and June 30, 2009, respectively.

(e) As of June 30, 2010 and 2009, the balance of unappropriated earnings was as follows:

	<u>June 30, 2010</u>	<u>June 30, 2009</u>
(A) Unappropriated earnings before 1998	\$ 36,165	\$ 36,165
(B) Unappropriated earnings in and after 1998	<u>101,504</u>	<u>42,080</u>
	<u>\$ 137,669</u>	<u>\$ 78,245</u>

Net income after tax in the amount of \$6,215,865 and \$5,102,238 for the six-month periods ended June 30, 2010 and 2009, respectively, cannot be distributed since these amounts have not been approved by the shareholders.

(f) As of June 30, 2010 and 2009, the imputation tax credit account balance amounted to \$132,661 and \$176,424, respectively. The Company distributed unappropriated earnings in 2009 and 2008 as dividends in accordance with the resolution adopted at the stockholders' meeting on June 23, 2010 and June 29, 2009, respectively, and the date of dividends distribution was on August 18, 2010 and August 24, 2009, respectively. The 2010 and 2009 creditable ratio were 9.12% and 25.24%, respectively.

(22) Personnel expenses, depreciation and amortization

For the six-month periods ended June 30, 2010 and 2009, the personnel expenses, depreciation and amortization were as follows:

	<u>For the six-month period ended June 30, 2010</u>		
	<u>Operating costs</u>	<u>Operating expenses</u>	<u>Total</u>
Personnel expenses			
Salaries and wages	\$ 956,686	\$ 1,708,914	\$ 2,665,600
Insurance	76,757	61,149	137,906
Pension	129,120	116,912	246,032
Others	<u>55,177</u>	<u>39,993</u>	<u>95,170</u>
	<u>\$ 1,217,740</u>	<u>\$ 1,926,968</u>	<u>\$ 3,144,708</u>
Depreciation	<u>\$ 385,404</u>	<u>\$ 53,372</u>	<u>\$ 438,776</u>
Amortization	<u>\$ 1,757</u>	<u>\$ 2,035</u>	<u>\$ 3,792</u>

	For the six-month period ended June 30, 2009		
	Operating costs	Operating expenses	Total
Personnel expenses			
Salaries and wages	\$ 927,876	\$ 1,439,940	\$ 2,367,816
Insurance	61,375	59,522	120,897
Pension	118,289	103,168	221,457
Others	48,063	32,579	80,642
	<u>\$ 1,155,603</u>	<u>\$ 1,635,209</u>	<u>\$ 2,790,812</u>
Depreciation	<u>\$ 413,941</u>	<u>\$ 56,383</u>	<u>\$ 470,324</u>
Amortization	<u>\$ 2,361</u>	<u>\$ 2,413</u>	<u>\$ 4,774</u>

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

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

	For the six-month periods ended June 30,	
	2010	2009
Income tax at the statutory tax rate	\$ 1,078,250	\$ 1,267,131
Tax effect of Five-year tax-free project	(17,774)	(15,672)
Tax effect of permanent differences	(1,015,167)	(1,219,203)
Tax effect of investment tax credits	(97,536)	(48,655)
(Over) under provision of prior year's income tax	(3,039)	670
Tax effect of alternative minimum tax	199,339	19,266
Tax effect of tax rate difference of temporary difference between the reporting date and year of realization	-	1,025
Tax effect of change in tax rate	(23,232)	(45,954)
Income tax on separately taxed income	-	13
Tax effect of valuation allowance	-	7,704
10% tax on unappropriated earnings	<u>5,943</u>	<u>-</u>
Income tax expense (benefit)	126,784	(33,675)
Net changes of deferred income tax assets (liabilities)	69,522	53,625
Over (under) provision of prior year's income tax	3,039	(670)
Income tax on separately taxed income	-	(13)
Prepaid income tax	<u>(20)</u>	<u>(611)</u>
Income tax payable	<u>\$ 199,325</u>	<u>\$ 18,656</u>

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

	June 30, 2010		June 30, 2009	
	Amount	Tax effect	Amount	Tax effect
Current items:				
Temporary differences				
Bad debts expense	\$ 107,343	\$ 18,248	\$ 101,975	\$ 20,395
Unrealized inventory value decline and obsolescence loss	798	136	17,812	3,562
Employee benefits	18,660	3,172	7,580	1,516
Unrealized (gain) loss	(16,752)	(2,848)	2,097	420
Investment tax credits		180,000		180,000
Less: Valuation allowance		—		(62,065)
		<u>\$ 198,708</u>		<u>\$ 143,828</u>
Non-current items:				
Temporary differences				
Investment loss	\$ 351,845	\$ 59,814	\$ 351,845	\$ 70,369
Depreciation	(1,756,864)	(298,667)	(1,915,714)	(383,143)
Impairment loss	120,172	20,429	31,393	6,279
Pension cost	474,108	80,598	466,668	93,333
Employee benefits	45,188	7,682	17,274	3,455
Investment tax credits		457,717		499,793
		<u>\$ 327,573</u>		<u>\$ 290,086</u>

(c) As of June 30, 2010, the Company's investment tax credits consisted of the following:

Regulations	Tax credit items	Total credits	Unused amount	Year of expiry
Statute for Upgrading Industries	Research and development expenditures	\$ 234,167	\$ 188,519	2013
"	Acquisition of automation equipment	94,559	42,672	2013
"	Personnel training	19,676	19,676	2013
"	Shareholders' investment credit	386,850	386,850	2014
		<u>\$ 735,252</u>	<u>\$ 637,717</u>	

(d) As of August 26, 2010, the Company's income tax returns through 2008 have been assessed by the Tax Authority and there were no disputes existing between the Company and the Tax

Authority.

(24) Earnings per common share ("eps")

For the six-month period ended June 30, 2010					
	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	\$6,342,649	\$6,215,865	4,287,140	<u>\$1.48</u>	<u>\$1.45</u>
Dilutive effect of common stock equivalents:					
Convertible bonds	59,109	49,060	96,193		
Employees' bonuses	—	—	19,575		
Diluted earnings per share					
Net income	<u>\$6,401,758</u>	<u>\$6,264,925</u>	<u>4,402,908</u>	<u>\$1.45</u>	<u>\$1.42</u>

For the six-month period ended June 30, 2009					
	Amount		Weighted average number of shares outstanding during the period (shares in thousands)	EPS (in NT dollars)	
	Before tax	After tax		Before tax	After tax
	Basic earnings per share				
Net income	\$5,068,563	\$5,102,238	4,287,140	<u>\$1.18</u>	<u>\$1.19</u>
Dilutive effect of common stock equivalents:					
Convertible bonds	59,109	44,332	105,812		
Employees' bonuses	—	—	16,269		
Diluted earnings per share					
Net income	<u>\$5,127,672</u>	<u>\$5,146,570</u>	<u>4,409,221</u>	<u>\$1.16</u>	<u>\$1.17</u>

(a) The above weighted-average outstanding common shares have been adjusted retroactively in proportion to retained earnings as of December 31, 2009.

(b) 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.

5. RELATED PARTY TRANSACTIONS

(a) Related parties and their relationship with the Company

Name of related parties	Relationship with the Company
Cayman President Holding Ltd.	Subsidiary accounted for under the equity method
Uni-President Vendor Corp.	"
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.	"
Tung Yuan Corp.	"
Uni-President Southeast Asia Holdings Ltd.	A subsidiary of Cayman President Holding Ltd. (accounted for under the equity method)
Sanshui Jianlibao Commerce Co., Ltd.	"
Tung Ang Enterprises Corp.	A subsidiary of Kai Yu Investment Co., Ltd. (accounted for under the equity method)
Tung Hsiang Enterprises Corp.	A subsidiary of Nanlien International Corp. (accounted for under the equity method)
Kuan Chang Enterprises Corp.	"
Tung-Yu Enterprises Corp.	"
Hsin Tung Enterprises Corp.	"
Uni-President (Vietnam) Co., Ltd.	A subsidiary of Southeast Asia Holdings Limited (accounted for under the equity method)
Kuan Chang Wholesale & Logistics Co.	A subsidiary of Kuan Chang Enterprises Corp.
Young Yun Investment Co., Ltd.	The company is the director.

Other related parties over which the Company exercises significant influence but with which the Company had no material transactions, please refer to Note 11 for related information.

(b) Transactions with related parties

1. Sales

	For the six-month periods ended June 30,			
	2010		2009	
	Amount	Percentage of net sales	Amount	Percentage of net sales
Uni-President Cold Chain Corp.	\$ 3,287,017	15	\$ 3,287,422	15
Tung Ang Enterprises Corp.	3,098,619	14	2,882,263	14
President Chain Store Corp.	1,228,992	5	965,969	5
Retail Support International Corp.	924,399	4	820,061	4
Tung Hsiang Enterprises Corp.	757,729	3	855,111	4
Others	<u>5,278,317</u>	<u>24</u>	<u>5,167,993</u>	<u>24</u>
	<u>\$14,575,073</u>	<u>65</u>	<u>\$13,978,819</u>	<u>66</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. and President Chain Store Corp. closes its accounts 30 days after the end of each month. Except for the collection period mentioned above, other terms of sales were the same for related and third parties.

2. Purchases

	For the six-month periods ended June 30,			
	2010		2009	
	Amount	Percentage of net purchases	Amount	Percentage of net purchases
TTET Union Corp.	\$ 476,354	3	\$ 529,490	4
President Kikkoman Inc.	458,709	3	450,124	3
President Nisshin Corp.	214,210	2	196,385	1
President Packaging Corp.	105,954	1	94,032	1
Uni-President (Vietnam) Co., Ltd.	72,086	–	78,754	1
Others	141,960	1	119,258	1
	<u>\$ 1,469,273</u>	<u>10</u>	<u>\$ 1,468,043</u>	<u>11</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. and President Nisshin Corp. was 30 days after the end of each month.
- (ii) The payment term for purchases from President Nisshin Corp. was 15 days during the six-month period ended June 30, 2009.
- (iii) Purchases from Uni-President (Vietnam) Co., Ltd. were paid immediately upon receipt.

3. Purchase of long-term investments

	For the six-month periods ended June 30,	
	2010	2009
Young Yun Investment Co., Ltd.	<u>\$ 138,900</u>	<u>\$ –</u>

In March 2010, the Company purchased 13,890,000 shares of common stock of President International Development Corp. from Young Yun Investment Co., Ltd. at negotiated prices based on financial analysis by experts.

4. Disposal of long-term investments

	For the six-month period ended June 30, 2010		
	Selling price	Book value	Loss
President Chain Store Corp.	<u>\$ 29,317</u>	<u>\$ 30,843</u>	<u>(\$ 1,526)</u>

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

In March 2010, the Company sold 2,290,000 shares of common stock of Q-Ware Systems & Service Corp. to President Chain Store Corp. at negotiated prices based on financial analysis by experts.

5. 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 above bonds payable all had been redeemed by Tait Marketing & Distribution Co., Ltd. in September 2009 and interest income for the six-month period ended June 30, 2009 was \$6,000. Please refer to Note 4(8) Investment in bonds without active markets - non-current.

6. Processing expenses

	For the six-month period ended June 30,	
	2010	2009
TTET Union Corp.	\$ 130,345	\$ 106,215

7. Other expenses

	For the six-month periods ended June 30,	
	2010	2009
Advertising expenses:		
Uni-President Dream Parks Corp.	\$ 162,417	\$ 198,470
Presicarre Corp.	44,104	19,223
Tung Hsiang Enterprises Corp.	40,907	45,703
Others	138,125	187,809
	<u>385,553</u>	<u>451,205</u>
Other expenses:		
Uni-President Cold Chain Corp.	204,592	157,257
Tung Hsiang Enterprises Corp.	51,832	44,324
Others	140,662	308,662
	<u>397,086</u>	<u>510,243</u>
	<u>\$ 782,639</u>	<u>\$ 961,448</u>

8. Rental income

	Collection frequency	For the six-month periods ended June 30,	
		2010	2009
Retail Support International Corp.	Monthly	\$ 20,025	\$ 20,025
Uni-President Cold Chain Corp.	"	18,322	21,297
President Kikkoman Inc.	"	12,478	13,323
Others	"	25,795	27,244
		<u>\$ 76,620</u>	<u>\$ 81,889</u>

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

9. Other income

	For the six-month periods ended June 30,	
	2010	2009
Management and technical consultancy fees:		
Uni-President Southeast Asia Holdings Ltd.	\$ 37,555	\$ 30,567
Tung Ang Enterprises Corp.	9,998	22,819
Others	167,240	152,775
	<u>214,793</u>	<u>206,161</u>
Other income:		
Tung-Yu Enterprises Corp.	14,936	16,762
Tung Hsiang Enterprises Corp.	14,609	16,037
Cayman President Holding Ltd.	12,527	14,518
Tung Yuan Corp.	11,561	6,263
Hsin Tung Enterprises Corp.	10,824	11,296
Others	43,313	49,493
	<u>107,770</u>	<u>114,369</u>
	<u>\$ 322,563</u>	<u>\$ 320,530</u>

10. Accounts receivable

	June 30, 2010		June 30, 2009	
	Amount	Percentage	Amount	Percentage
Uni-President Cold Chain Corp.	\$ 987,058	20	\$ 1,005,242	20
Tung Ang Enterprises Corp.	664,471	13	620,216	12
Others	2,036,221	40	2,069,637	41
	<u>\$ 3,687,750</u>	<u>73</u>	<u>\$ 3,695,095</u>	<u>73</u>

11. Other receivables

	June 30, 2010		June 30, 2009	
	Amount	Percentage	Amount	Percentage
Tung Hsiang Enterprises Corp.	\$ 26,237	4	\$ 10,194	3
Uni-President Southeast Asia Holdings Ltd.	19,368	3	15,549	5
Tung Ang Enterprises Corp.	15,379	2	16,083	5
Others	124,984	20	102,744	30
	<u>\$ 185,968</u>	<u>29</u>	<u>\$ 144,570</u>	<u>43</u>

12. Accounts payable

	<u>June 30, 2010</u>		<u>June 30, 2009</u>	
	<u>Amount</u>	<u>Percentage</u>	<u>Amount</u>	<u>Percentage</u>
President Kikkoman Inc.	\$ 72,075	3	\$ 72,150	4
TTET Union Corp.	59,004	3	91,578	5
President Nisshin Corp.	49,867	3	40,644	2
President Packaging Corp.	26,827	1	21,056	1
Others	34,162	2	22,572	1
	<u>\$ 241,935</u>	<u>12</u>	<u>\$ 248,000</u>	<u>13</u>

13. Accrued expenses

	<u>June 30, 2010</u>		<u>June 30, 2009</u>	
	<u>Amount</u>	<u>Percentage</u>	<u>Amount</u>	<u>Percentage</u>
Presicarre Corp.	\$ 207,430	6	\$ 73,668	3
Uni-President Cold Chain Corp.	135,467	4	105,859	4
President Chain Store Corp.	79,950	3	61,751	2
Others	244,839	8	246,495	9
	<u>\$ 667,686</u>	<u>21</u>	<u>\$ 487,773</u>	<u>18</u>

(C) Contingent liabilities and commitments

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

	<u>June 30, 2010</u>	<u>June 30, 2009</u>
Cayman President Holdings Ltd.	\$ 10,031,482	\$ 13,271,825
Sanshui Jianlibao Commerce Co., Ltd.	3,185,650	3,882,400
President International Development Corp.	-	3,200,000
Others	6,186,455	8,389,839
	<u>\$ 19,403,587</u>	<u>\$ 28,744,064</u>

As of June 30, 2010 and 2009, the actual amount of endorsements and guarantees provided to related parties was \$15,681,020 and \$25,537,840, 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, or pledge the ownership or the assets of President Chain Store Corp.
- (iii) The Company must 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 (the loan has been redeemed between November and December, 2009). Under the terms of the loan agreement, the Company agrees that:

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

6. PLEDGED ASSETS

As of June 30, 2010 and 2009, the details of pledged assets were as follows:

	Purpose	June 30, 2010	June 30, 2009
Land (Note)	Revolving credit facility	\$ 116,928	\$ 116,928
Buildings-net (Note)	Revolving credit facility	3,046	4,281
		<u>\$ 119,974</u>	<u>\$ 121,209</u>

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

7.COMMITMENTS AND CONTINGENT LIABILITIES

As of June 30, 2010 and 2009, the contingent liabilities and commitments of the Company in addition to Note 5(3) were as follows:

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

	<u>June 30, 2010</u>	<u>June 30, 2009</u>
Prepayments for equipment	<u>\$ 313,747</u>	<u>\$ 144,680</u>

- (2) As of June 30, 2010 and 2009, the unused letters of credit amounted to \$1,216,061 and \$664,987, respectively.

- (3) In August 2004, the Company borrowed from Chinatrust Bank, BNP PARIBAS, Taiwan Bank, and Standard Chartered Bank under a 5-year syndicated credit facility agreement consisting of domestic bonds guarantee and unsecured bank loans from August 2, 2004 to August 2, 2009. Under the terms of the loan agreement, the Company agrees that:

(a)The current ratio computed from the year-end audited non-consolidated financial statements shall not be below 75%.

(b)The debt-to-equity ratio computed from the year-end audited non-consolidated financial statements shall not be above 150%.

(c)The interest coverage ratio computed from the year-end audited non-consolidated financial statements shall not be below 150%.

(d)The year-end audited consolidated tangible stockholders' equity shall not be less than \$30,000,000.

- (4) In September 2005, the Company borrowed from Chinatrust Bank and 7 other banks under a 5-year syndicated credit facility agreement, consisting of domestic bonds guarantee, note issuance facilities and unsecured bank loans from September 14, 2005 to September 14, 2010 (the loan was prepaid between November and December, 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.

- (5) In October 2008, the Company borrowed from Taiwan Bank and 7 other banks under a 5-year

syndicated credit facility agreement from October 17, 2008 to October 17, 2013. Under the terms of the loan agreement, the Company agrees that:

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

8. SIGNIFICANT CATASTROPHE

None.

9. SUBSEQUENT EVENTS

None.

10. OTHERS

(1) Fair values of the financial instruments

	June 30, 2010			June 30, 2009		
	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	\$ 7,741,078	\$ -	\$ 7,741,078	\$ 6,242,341	\$ -	\$ 6,242,341
Financial assets at fair value through profit or loss	3,060,000	3,060,000	-	-	-	-
Available-for-sale financial assets	1,391,225	1,391,225	-	1,431,260	1,431,260	-
Financial assets carried at cost	1,384,383	-	-	1,477,983	-	-
Investment in bonds without active markets	-	-	-	100,000	-	-
Refundable deposits	127,480	-	127,480	96,943	-	96,943
Liabilities						
Financial liabilities with book value equal to fair value	14,048,287	-	14,048,287	10,569,887	-	10,569,887
Bonds payable	5,200,000	-	5,200,000	4,519,323	-	4,519,323
Long-term loans	20,827,760	-	20,827,760	19,345,752	-	19,345,752
Capital lease payables - non-current	-	-	-	57,987	-	57,987
Guarantee deposits received	86,374	-	86,374	86,823	-	86,823
<u>Derivative financial instruments</u>						
Assets						
Forward Foreign Exchange Contracts	16,752	-	16,752	-	-	-
Interest Rate Swap Contracts	-	-	-	5,031	-	5,031
Liabilities						
Forward Foreign Exchange Contracts	-	-	-	2,097	-	2,097

- (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) The fair value of refundable deposits is based on the discounted value of expected future cash inflows, which are discounted based on the interest rate of one-year time deposit of the Postal Savings System at June 30, 2010 and 2009.
 - (iii) The fair value of bonds payable, long-term loans, capital lease payables - non-current and guarantee deposits received is based on the discounted value of expected future cash outflows, which are discounted based on the interest rates of similar long-term loans at June 30, 2010 and 2009.
 - (iv) 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 \$135,118 and \$955,842 as addition and reduction to stockholders' equity for the changes in fair value of available-for-sale financial assets for the six-month periods ended June 30, 2010 and 2009, 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 market exchange rate. The Company holds equivalent assets and liabilities in foreign currencies, and the period of collection and payment is equivalent to offset the market risk, thus the risk is minimal.

(ii) Interest rate risk

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

(iii) Price risk

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

(b) Credit risk

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

(c) Liquidity risk

The interest receipts or payments for computing net settlements are notional amounts multiplied by the difference in interest rate on each settlement date. The amounts are insignificant and there are no cash inflows or outflows for principal amounts on settlement date. The Company has sufficient operating capital to meet cash requirements upon settlement date. Therefore, the cash flow risk is low. The available-for-sale financial assets are publicly traded stocks which have active markets and the Company can sell these assets near their fair value. In the case of financial assets carried at cost without active market, the liquidity risk is material.

(d) Interest change cash flow risk

The interest receipts or payments for computing net settlements are notional amounts multiplied by the difference in interest rate on each settlement date. The amounts are insignificant and there are no cash inflows or outflows for principal amounts on settlement date. The Company has sufficient operating capital to meet cash requirements upon

settlement date. Therefore, the cash flow risk is low. Short-term and long-term loans are debts with floating interest rates that changes with market interest rate fluctuations. Commercial papers payable have no market risk due to having a fixed interest rate.

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

(i)

Items	June 30, 2010		June 30, 2009	
	Notional principal amount	Contract period	Notional principal amount	Contract period
Interest Rate Swap Contracts	\$ -	-	\$ 2,000,000	2003.1~2009.9

The Company entered into derivative financial instruments to manage exposures related to foreign exchange rate and interest rate fluctuations. The loss on derivative financial instruments was \$ - and \$528 (shown as "interest expense") for the six-month periods ended June 30, 2010 and 2009, respectively.

(ii) Trading Derivatives

For financial asset or liabilities at fair value through profit or loss, please refer to Note 4(2).

(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.

Hedged item	Financial instruments designated as hedging instrument	Designated as hedging instruments	
		Contract amount as of June 30,	
		2010	2009
Bonds payable	Interest Rate Swap Contracts	\$ -	\$ 2,000,000
	Item	June 30, 2010	June 30, 2009
Amount of equity adjustment		\$ -	\$ 17,470

11. ADDITIONAL DISCLOSURES REQUIRED BY THE SECURITIES AND FUTURE

(1) Related Information of significant transactions

(For the six-month period ended June 30, 2010)

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

Number	Name	Name of counterparty	Account	Maximum balance during 2010		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					
				Ending balance							Item	Value							
1	Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	Long-term receivables	US	28,510	\$ -	-	2	\$ -	Additional operating capital	\$ -	-	US	60,000	\$ 2,000,000 (Note 2)				
		Sanshui Jianlibao Commerce Co., Ltd.	"	US	15,000	US	15,000	1.49%	"	-	"	"	-	"	"				
2	President International Trade and Investment Corp.	Cayman President Holdings Ltd.	Other receivables and Long-term receivables	US	24,430	-	-	"	-	"	"	-	-	US	62,994	US	62,994 (Note 3)		
		Kai Nan (BVI) Investment Co., Ltd.	Other receivables	US	9,000	-	-	"	-	"	"	-	-	"	"				
		Kai Yu (BVI) Investment Co., Ltd.	"	US	1,100	-	-	"	-	"	"	-	-	"	"				
3	President Global Corp.	President East Co.	Notes receivable	US	600	US	600	3.75%	1	US	92 (Sales)	Total transaction	"	Real estates	US2,500	US	3,000	US	4,000 (Note 2)
4	Tait Marketing and Distribution Co., Ltd.	Tait Trading (Shanghai) Company Ltd.	Long-term accounts receivable-related parties		125,612	125,612	-	2	-	Additional operating capital	"	-	-	291,245	291,245 (Note 4)				
		Tait (H.K) Limited	"		15,058	15,009	-	"	-	"	"	-	-	"	"				

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 2010	Ending balance						Item	Value			
4	Tait Marketing and Distribution Co., Ltd.	Tait Asia Co., Ltd.	Long-term accounts receivable-related parties	\$ 238	\$ -	-	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 291,245	\$ 291,245	(Note 4)
		Sonic International Cayman Ltd.	"	153	-	-	"	-	"	"	-	-	"	"	
5	President Tokyo Corp.	President Tokyo Renting Corp.	Receivable-related party	71,500	69,000	0.98%~1.05%	"	-	"	"	-	-	100,000	123,511	(Note 2)
6	Mech-President Corp.	Shanghai President Machine Corp.	Other receivables	19,070	-	-	"	-	"	19,070	-	-	50,000	281,627	(Note 5)
7	Kai Nan (BVI) Investment Co.	Meishan President Feed And Oil Co., Ltd.	"	US 1,500	US 1,500	2.00%	"	-	"	-	-	-	US 31,782	US 31,782	(Note 6)
8	Uni-President Enterprises China Holdings Ltd.	Beijing President Enterprises Drinks And Food Co., Ltd.	"	RMB 88,767	RMB 88,282	1.5%~3.00%	"	-	"	"	-	-	RMB 644,741	RMB 2,578,963	(Note 7)
		Wuhan President Enterprises Food Co., Ltd.	"	RMB 68,282	RMB 67,909	1.5%~2.00%	"	-	"	"	-	-	"	"	
		Guangzhou President Enterprises Co., Ltd.	"	"	"	1.5%~3.00%	"	-	"	"	-	-	"	"	

Number	Name	Name of counterparty	Account	Maximum balance		Interest rate	Nature of financing activity (Note 1)	Total transaction Amount	Reason for financing	Allowance for doubtful accounts	Assets Pledged		Loan limit per entity	Maximum amount available for loan
				during 2010	Ending balance						Item	Value		
8	Uni-President Enterprises China Holdings Ltd.	Kunshan President Enterprises Food Co., Ltd.	Other receivables	RMB 68,282	RMB 67,909	1.5%~2.00%	2	\$ -	Additional operating capital	\$ -	-	\$ -	RMB 644,741	RMB 2,578,963 (Note 7)
		Chengdu President Enterprises Food Co., Ltd.	"	"	"	"	"	-	"	"	-	-	"	"
		Nanchang President Enterprises Co., Ltd.	"	RMB 54,626	RMB 20,373	1.5%~3.00%	"	-	"	"	-	-	"	"
		Uni-President Asia Holdings Ltd.	"	RMB 54,626	RMB 54,327	1.00%~3.00%	"	-	"	"	-	-	"	"
		Hefei President Enterprises Co., Ltd.	"	RMB 34,141	RMB 33,955	1.50%~2.00%	"	-	"	"	-	-	"	"
		Harbin President Enterprises Co., Ltd.	"	"	"	1.50%~3.00%	"	-	"	"	-	-	"	"
		Shenyang President Enterprises Co., Ltd.	"	"	"	"	"	-	"	"	-	-	"	"

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 2010	Ending balance						Item	Value		
8	Uni-President Enterprises China Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	Other receivables	RMB 8,149	RMB 8,149	1.00%	2	\$ -	Additional operating capital	\$ -	-	\$ -	RMB 644,741	RMB 2,578,963 (Note 7)
		President Enterprises (China) Investment Corp.	"	RMB 6,791	RMB 6,791	1.50%	"	-	"	"	-	-	"	"
		Champ Green Capital Limited	"	RMB 3,395	RMB 3,395	"	"	-	"	"	-	-	"	"
9	Kai Yu (BVI) Investment Co., Ltd.	Cayman President Holdings Ltd.	"	US 11,080	US 11,080	-	"	-	"	"	-	-	US 59,001	US 59,001 (Note 8)
		Zhongshan President Enterprises Co., Ltd.	"	US 8,000	US 8,000	-	"	-	"	"	-	-	"	"
10	Nella Ltd.	Tunnel International Marketing Corp.	"	HK 78	-	-	"	-	"	"	-	-	200,000	300,000 (Note 2)
11	Cayman Nanlien Holding Ltd.	Nella Ltd.	"	US 1,267	-	-	"	-	"	"	-	-	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 2010	Ending balance						Item	Value											
12	Cayman Ton Yi Industrial Holdings Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	US	20,000	US	20,000	1.39%	1、2	US	79,948 (Sales)	Total transaction	\$	-	-	\$	-	US	49,295	US	49,295	(Note 9)	
		Jiangsu Ton Yi Tinplate Co., Ltd.	"	US	10,000	US	10,000	1.64%	"	US	54,340 (Sales)	"	"	-	-	"	"	"	"	"	"	"	
		Chengdu Ton Yi Industrial Packaging Co., Ltd.	"	US	3,000	US	3,000	1.39%	"	US	7 (Sales)	"	"	-	-	US	24,648	"	"	"	"	"	
		Wuxi Ton Yi Industrial Packaging Co., Ltd.	"	US	2,000	US	2,000	1.64%	"	US	29 (Sales)	"	"	-	-	"	"	"	"	"	"	"	"
		Cayman Fujian Ton Yi Industrial Holdings Ltd.	"	US	47	-	-	-	2	-	-	Additional operating capital	"	"	-	-	"	"	"	"	"	"	"
		Cayman Jiangsu Ton Yi Industrial Holdings Ltd.	"	US	37	-	-	-	"	-	-	"	"	"	"	-	-	"	"	"	"	"	"
		President Enterprises (China) Investment Co., Ltd.	Integrated Marketing And Distribution Co., Ltd.	"	RMB	29,700	RMB	29,700	4.37%~4.86%	"	-	"	"	"	-	-	RMB	300,000	RMB	500,000	(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 2010	Ending balance						Item	Value		
14	A-Spine Asia Co., Ltd.	A-Spine Holding Group Corp.	Long-term receivables	\$ 22,320	\$ 19,795	4.00%	1、2	\$ 5,091 (Sales)	Total transaction	\$ -	-	\$ -	\$ 37,652	\$ 62,753 (Note 10)
15	Zhongshan President Enterprises Co., Ltd.	Sanshui Jianlibao Commerce Co., Ltd.	Receivable-related party	RMB 65,000	-	4.97%~6.42%	2	-	Additional operating capital	"	-	-	RMB 90,000	RMB 100,000 (Note 2)
16	Tianjiang President Enterprises Food Co., Ltd.	President Fuche (Qingdo) Co., Ltd.	"	RMB 5,500	RMB 5,500	4.65%	"	-	"	"	-	-	RMB 50,000	RMB 50,000 (Note 2)
		Sanshui Jianlibao Commerce Co., Ltd.	"	RMB 30,000	-	8.00%	"	-	"	"	-	-	"	"
17	Shanghai Songjiang President Enterprises Co., Ltd.	President Fuche (Qingdo) Co., Ltd.	Other receivables	RMB 1,000	RMB 1,000	4.65%~5.15%	"	-	"	"	Commercial Paper	2,400	RMB 20,000	RMB 20,000 (Note 2)
18	Kunshan President Kikkoman Biotechnology Co., Ltd.	President-Kikkoman Zhenji Foods Co., Ltd.	Receivable-related party	RMB 10,000	RMB 10,000	5.31%	"	-	"	"	-	-	"	RMB 21,426 (Note 11)
19	Uni-President (Vietnam) Co., Ltd.	Saigon Beverage Joint Stock Company (Tribeco)	Other receivables	VND 100,000,000	VND100,000,000	10.50%	"	-	"	"	-	-	VND200,000,000	VND 613,153,155 (Note 12)

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 2010	Ending balance						Item	Value		
19	Uni-President (Vietnam) Co., Ltd.	Uni-President Vietnam Aquatic Breeding Co., Ltd.	Other receivables	VND 13,507,406	VND13,507,406	10.50%	2	\$ -	Additional operating capital	\$ -	-	\$ -	VND200,000,000	VND 613,153,155
20	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)
21	Uni-President Asia Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	Other receivables	RMB 616	-	1.00%	"	-	Additional operating capital	"	-	-	RMB 541,353	RMB 2,165,412 (Note 7)
22	Tait Asia Co., Ltd.	Tait (H.K) Limited	Long-term accounts receivable-related parties	HKD 7,068	HKD 7,068	-	"	-	"	"	-	-	291,245	291,245 (Note 4)
23	Tait (H.K) Limited	Tait Trading (Shanghai) Company Ltd.	"	HKD 92,972	HKD 92,972	-	"	-	"	"	-	-	HKD 120,000	HKD 120,000 (Note 13)
		Gocorp Ltd.	"	HKD 2,646	HKD 2,628	-	"	-	"	"	-	-	"	"
		China National Advertising Co.,Ltd.	"	HKD 1,264	-	-	"	-	"	"	-	-	"	"
		Mekong Marketing Services Ltd.	"	HKD 530	HKD 530	-	"	-	"	"	-	-	"	"
24	Beijing President Enterprises Drinks and Food Co., Ltd.	Beijing President Food Co., Ltd.	Other receivables	RMB 10,000	RMB 10,000	3.00%	"	-	"	"	-	-	RMB 72,090	RMB 70,634 (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 2010	Ending balance						Item	Value			
25	Chengdu President Enterprises Food Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	Other receivables	RMB 54,000	RMB 54,000	2.00%~3.00%	2	\$ -	Additional operating capital	\$ -	-	\$ -	RMB 100,000	RMB 186,509	(Note 2)
26	Uni-Splendor Corp.	Uni-Home Tech Corp.	"	US 2,100	-	3.00%	"	-	"	"	-	-	US 12,941	US 12,941	(Note 14)
27	Da Tong Ying Corp.	"	Long-term receivables	22,359	-	"	"	-	"	"	-	-	78,216	78,216	(Note 14)

(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)The total amount for loan is \$1,000,000; the maximum amount for trading partner is US28,000; If the company loaning to were owned 100% directly or indirectly by foreign subsidiaries, both the total amount for loan and the maximum amount for trading partner are 150% of its net worth; the loan term is one year but can be extended.

(Note 4)Both the total amount for loan and the maximum amount for short-term financing are 40% of the Tait Marketing & Disbution Co., Ltd's net worth.

(Note 5)The total ammount for loan is 40% of its net worth; the maximum amount for short-term financing is \$50,000.

(Note 6)The total amount for loan is \$1,000,000, the maximum amount for trading partner is US20,000; the maximum amount for short-term financing is US\$20,000; If the company loaning to were owned 100% directly or indirectly by foreign subsidiaries ,amount for trading partner are 150% of its net worth; the loan term is one year but can be extended.

(Note 7)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 8)The total amount for loan is \$1,000,000, the maximum amount for trading partner is US20,000; If the company loaning to were owned 100% directly or indirectly by foreign subsidiaries, both the total amount for loan and the maximum amount for trading partner are 150% of its net worth; the loan term is one year but can be extended.

(Note 9)The total amount for loan is 40% of its net worth, the maximum amount for trading partner is the higher of the latest year trading amount and 20% of the net worth of Cayman Ton Yi Industrial Holdings Ltd.

(Note10)The total amount for loan is 50% of its net worth; the maximum amount for short-term financing is 30% of its net worth.

(Note11)The total amount for loan is 40% of its net worth; the maximum amount for trading partner is RMB20,000 and shall not exceed the amount of transaction; the maximum amount for short-term financing is RMB\$20,000.

(Note12)The total amount for loan is 40% of its net worth; the maximum amount for short-term financing is VND200,000,000.

(Note13)The total amount for loan is HKD120,000; the maximum amount for short-term financing is HKD120,000.

(Note14)The total amount for loan is 40% of its net worth; the maximum amount for short-term financing is 40% of its net worth.

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

Number	Name of endorsers	Endorsee		Endorsement limit for a single entity	Highest balance during the period	Outstanding balance as at June 30, 2010	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	\$ 33,210,779	\$ 13,356,270	\$ 10,031,482	\$ -	15.10	\$ 66,421,558	(Note 2)
		Sanshui Jianlibao Commerce Co., Ltd	3	"	3,803,200	3,185,650	-	4.80	"	"
		Kai Yu Investment Co., Ltd.	2	"	1,755,500	1,685,900	-	2.54	"	"
		Tone Sang Construction Corp.	"	"	1,440,000	1,370,000	-	2.06	"	"
		Kai Nan (BVI) Investment Co., Ltd.	3	"	796,875	796,875	-	1.20	"	"
		Uni-President (Thailand) Ltd.	"	"	764,850	764,850	-	1.15	"	"
		President Energy Development (Cayman Islands) Ltd.	"	"	386,520	386,520	-	0.58	"	"
		President Entertainment Corp.	2	"	530,000	330,000	-	0.50	"	"
		Kai Nan Investment Co., Ltd., etc.	2、3、6	"	6,608,814	852,310	-	1.28	"	"
1	Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	2	US 100,000	US 60,000	US 60,000	-	9.95	US 100,000	(Note 3)
2	Nanlien International Corp.	Tung Chang Enterprises Corp.	1	500,000	11,100	10,100	-	0.94	1,000,000	(Note 4)
		Hui- Sheng Enterprises Corp.	2	"	7,000	7,000	-	0.59	"	"
		Sheng-Miao Industrial Corp.	1	"	3,600	3,600	-	0.31	"	"
		Tung Lien Enterprises Corp.	"	"	2,000	2,000	-	0.17	"	"
		Nella Limited	"	"	112,329	-	-	-	"	"
		Wei Lian Enterprises Corp.	2	"	20,000	-	-	-	"	"
3	President Tokyo Corp.	President Tokyo Renting Corp.	3	1,500,000	540,000	540,000	-	174.88	1,500,000	(Note 5)
4	Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd.	"	12,889,044	US 114,000	US 114,000	-	19.91	12,889,044	(Note 6)
		Fujian Ton Yi Tinplate Co., Ltd.	"	"	US 48,000	US 39,000	-	6.81	"	"

Number	Name of endorsers	Endorsee		Endorsement limit for a single entity	Highest balance during the period	Outstanding balance as at June 30, 2010	Balance secured by collateral	Ratio of accumulated amount to net worth of the Company	Maximum amount of endorsement	
		Name of endorsees	Relationship (Note 1)							
4	Ton-Yi Industrial Corp.	Jiangsu Ton Yi Tinplate Co., Ltd.	3	\$ 12,889,044	US 45,000	US 35,500	\$ -	6.20	\$ 12,889,044	(Note 6)
		Chengdu Ton Yi Industrial Packaging Co., Ltd.	"	"	US 13,500	US 8,500	-	1.48	"	"
		Wuxi Ton Yi Industrial Packaging Co., Ltd.	"	"	US 7,500	US 4,500	-	0.79	"	"
5	President Chain Store Corp.	Retail Support International Corp.	"	3,541,195	600,000	600,000	-	3.39	8,852,987	(Note 7)
		Uni-President Department Stores Corp.	"	"	184,233	182,548	-	1.03	"	"
		Century Quick Services Restaurant Corp.	"	"	60,000	60,000	-	0.34	"	"
		Wisdom Distribution Services Corp.	"	"	50,000	50,000	-	0.28	"	"
		Q-Ware System & Services Corp.	"	"	22,540	22,540	-	0.13	"	"
6	President Fair Development Corp.	Mech-President Corp.	"	"	US 2,000	-	-	-	"	"
		Rufus International Co., Ltd.	1	4,239,215	4,000	-	-	-	8,478,429	(Note 8)
7	President Information Corp.	President Drugstore Business Corp.	3	80,295	2,000	2,000	2,000	0.50	200,737	(Note 9)
8	Mech-President Corp.	Shanghai President Machine Corp.	(Note10)	140,814	US 2,000	-	-	-	352,034	(Note 11)
9	Wisdom Distribution Services Corp.	President Drugstore Business Corp.	3	41,518	5,000	5,000	5,000	2.41	103,794	(Note 12)
10	Kainan Plywood& Wood Mfg. Co., Ltd.	President Fair Development Corp.	"	2,470,673	600,000	600,000	600,000	48.57	3,088,341	(Note 13)

Number	Name of endorsers	Endorsee		Endorsement limit for a single entity	Highest balance during the period	Outstanding balance as at June 30, 2010	Balance secured by collateral	Ratio of accumulated amount to net worth of the Company	Maximum amount of endorsement
		Name of endorsees	Relationship (Note 1)						
11	President Enterprises (China) Investment Co., Ltd.	Jinmailang Beverage (Beijing) Co., Ltd.	6	RMB 1, 527, 405	RMB 269, 580	RMB 267, 420	\$ -	5.25	RMB 5, 091, 351 (Note 14)
		Shenyang President Enterprises Co., Ltd.	3	"	RMB 54, 481	RMB 54, 340	-	1.07	" "
		Harbin President Enterprises Co., Ltd.	"	"	RMB 36, 481	RMB 36, 340	-	0.71	" "
		President (Shanghai) Trading Co., Ltd.	"	"	RMB 45, 000	RMB 11, 000	-	0.22	" "
12	Fujian Ton Yi Tinplate Co., Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	"	US 135, 251	US 34, 924	US 30, 506	-	22.56	US 135, 251 (Note 15)
		Wuxi Ton Yi Industrial Packaging Co., Ltd.	"	"	US 8, 973	US 8, 973	-	6.63	" "
13	Jiangsu Ton Yi Tinplate Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	"	US 73, 090	US 44, 869	US 20, 726	-	28.36	US 73, 090 "
		Wuxi Ton Yi Industrial Packaging Co., Ltd.	"	"	US 5, 301	US 2, 356	-	3.22	" "
14	Wuxi Ton Yi Industrial Packaging Co., Ltd.	Chengdu Ton Yi Industrial Packaging Co., Ltd.	"	US 16, 054	US 2, 000	US 2, 000	-	12.46	US 16, 054 "
		Jiangsu Ton Yi Tinplate Co., Ltd.	"	"	US 5, 890	-	-	-	" "
15	Uni-President(Vietnam) Co., Ltd	Saigon Beverage Joint Stock Company	6	VND 766, 441, 444	VND 20, 799, 900	VND 20, 799, 900	-	1.36	VND1, 532, 882, 887 (Note 16)

(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 \$15,681,020 as of June 30, 2010.

(Note 3) The total amount of transactions of endorsement and the limit of endorsement for any single entity 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) Mech-President Corp. sold the equity of Shanghai President Machine Corp. to nonrelated party in May 2010.

(Note 11) 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 12) The total amount of transactions of endorsement equal to 50% of its net worth for Wisdom Distribution Services 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 13) 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 14) 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 15) The limit of transactions of endorsement between the subsidiaries of Cayman Ton Yi Industrial Holdings Ltd. in Mainland China is 100% of the subsidiary's net worth.

(Note 16) The total amount of transactions of endorsement equal to 100% of its net worth for Uni-President (Vietnam) Co., Ltd. and the limit of endorsement for any single entity is 50% of its net worth.

3. The balance of securities held as of June 30, 2010 are summarized as follows (Units in thousands of currencies indicated) :

Investor	Type and name of securities	Relationship with the issuer	Accounts (Note)	June 30, 2010					Note
				Number of shares (in thousands)	Book value	Percentage of ownership	Market value		
Uni-President Enterprises Corp.	Repurchase of Bonds :								
	China Bills Finance Co., Ltd.	—	13	—	\$ 1,236,061	—	\$ 1,236,061	—	
	Beneficiary Certificates :								
	UPAMC James Bond Fund	—	6	191,192	3,060,000	—	3,060,028	—	
	Stock :								
	Prince Housing Development Corp.	Director	7	100,088	1,391,225	10.45%	1,391,225	—	
	Grand Bills Finance Co.	—	9	78,209	690,997	14.46%	—	—	
	PK Venture Capital Corp. etc.	—	"	84,966	693,386	0.13%~	—	—	
						14.29%			
	Cayman President Holdings Ltd.	Subsidiary accounted for under the equity method	11	156,136	18,943,226	100.00%	19,386,397	—	
	Kai Nan Investment Co., Ltd.	"	"	379,301	2,665,755	"	2,665,755	—	
	Kai Yu Investment Co., Ltd.	"	"	379,705	1,934,191	"	1,940,354	—	
	President International Trade and Investment Corp.	"	"	10,700	1,604,523	"	1,350,170	—	
	President Global Corp.	"	"	500	572,864	"	622,744	—	
	Nanlien International Corp.	"	"	99,999	1,052,070	99.99%	1,179,991	—	
	Tung Ho Development Corp.	"	"	72,120	504,310	72.12%	504,310	—	
	President International Development Corp.	"	"	1,020,515	9,892,931	68.03%	9,733,484	—	
	Tait Marketing & Distribution Co., Ltd.	"	"	60,192	594,963	63.70%	779,487	—	
	President Entertainment Corp.	"	"	98,885	1,094,504	61.80%	1,094,504	—	
	Ton-Yi Industrial Corp.	"	"	685,102	8,867,268	45.55%	9,488,667	—	
	President Chain Store Corp.	"	"	471,997	8,824,252	45.40%	44,886,860	—	
	Scino Pharm Taiwan Ltd.	"	"	239,371	3,905,005	43.41%	2,176,851	—	
	President Fair Development Corp.	"	"	445,500	3,433,766	40.50%	3,433,766	—	
	Eagle Cold Storage Enterprises Co., Ltd.	"	"	38,006	505,577	31.82%	509,277	—	
	Kuang Chuan Dairy Co., Ltd.	"	"	31,253	1,387,350	31.25%	1,384,693	—	

June 30, 2010

Investor	Type and name of securities	Relationship with the issuer	Accounts (Note)	Number of shares		Percentage of		Market value	Note
				(in thousands)	Book value	ownership	Market value		
Uni-President Enterprises Corp.	TTET Union Corp.	Subsidiary accounted for under the equity method	11	47,991	\$ 927,026	30.00%	\$ 2,015,642	—	
	Uni-President Development Corp.	"	"	90,000	797,072	"	797,072	—	
	President Securities Corp.	"	"	322,900	5,431,358	27.23%	5,134,113	—	
	Presicarre Corp.	"	"	128,902	1,991,967	20.50%	1,999,241	—	
	Uni-President Dream Parks Corp. etc.	"	"	286,468	3,374,946	1.46%~	3,103,867	—	
						100.00%			
Cayman President Holdings Ltd.	Beneficiary Certificates :								
	Asia Equity Fund	—	6	50	US 49,800	-	US 49,922	—	
	Stock :								
	Chongqing Carrefour Commercial Co., Ltd. etc.	—	9	2,500	US 3,734	5.88%~	-	—	
						10.00%			
	Sanshui Jianlibao Commerce Co., Ltd	An investee company accounted for under the equity method	11	-	US 35,762	100.00%	US 35,762	—	
	Linkhope Int'l.LLC	"	"	-	US 33,643	"	US 12,549	—	
	Uni-President Southeast Asia Holdings Ltd.	"	"	75,000	US 29,251	"	US 29,251	—	
	Uni-President Enterprises China Holdings Ltd.	"	"	2,645,090	US 677,935	73.49%	US 698,704	—	
	Zhangjiagang President Nisshin Food Ltd.	"	"	-	US 15,190	60.00%	US 15,190	—	
	Queen Holdings (BVI) Ltd.	"	"	5	US 12,925	45.40%	US 12,925	—	
	President-Kikkoman Zhenji Foods Co., Ltd.	"	"	-	US 19,378	45.00%	US 19,378	—	
	Cargill President Holdings Pte Ltd.	"	"	15,280	US 34,117	38.20%	US 34,117	—	
	Tianjin Fuye Commercial Co., Ltd. etc.	An investee company accounted for under the equity method etc.	"	15,011	US 25,414	20.00%~	US 25,432	—	
						100.00%			
Kai Nan Investment Co., Ltd.	Beneficiary Certificates :								
	UPAMC James Bond Fund	—	6	2,908	46,442	-	46,538	—	

		June 30, 2010							
Investor	Type and name of securities	Relationship with the issuer	Accounts (Note)	Number of shares		Percentage of		Market value	Note
				(in thousands)	Book value	ownership			
Kai Nan Investment Co., Ltd.	Stock :								
	Chimei Innolux Co.,Ltd.	—	7	18,521	\$ 618,612	0.23%	\$ 618,612	—	
	New Century Info-Comm. Co., Ltd.	The subsidiary, President International Development Corp., is its director	9	69,392	692,734	2.67%	-	—	
	Kai Nan (BVI) Investment Co., Ltd.	An investee company accounted for under the equity method	11	-	747,221	100.00%	723,770	—	
	Chang-Tung Corporation Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	"	1,000	11,585	25.00%	11,493	—	
	President Securities Corp.	Subsidiary accounted for under the equity method	"	32,678	547,012	2.76%	515,984	(Note 1)	
Kai Yu Investment Co., Ltd.	Chimei Innolux Co.,Ltd.	—	7	12,633	421,951	0.16%	421,951	—	
	President Securities Corp.	—	"	1	9	-	9	—	
	Qualtop Co., Ltd. etc.	—	9	785	7,908	0.01%~	-	—	
						7.96%			
	Kai Yu (BVI) Investment Co., Ltd.	An investee company accounted for under the equity method	11	36,000	1,277,887	100.00%	1,277,741	—	
	Ton-Yi Industrial Corp.	Subsidiary accounted for under the equity method	"	25,186	326,065	1.67%	339,003	(Note 2)	
	President Chain Store Corp. etc.	Subsidiary accounted for under the equity method. etc.	"	34,500	877,285	0.40%~	1,221,993	"	
						100.00%			
President International Trade And Investment Corp.	Beneficiary Certificates : The Pacific (ABC) Equity Fund	—	6	43	US 41,743	-	US 41,743	—	
Nanlien International Corp.	Stock :								
	President International Development Corp. etc.	Subsidiary accounted for under the equity method. etc	9	19,395	177,112	0.67%~	-	—	
	Lien Bo Enterprises Corp. etc.	An investee company accounted for under the equity method etc.	11	100,404	1,361,261	20.00%~	1,361,261	—	
						100.00%			

June 30, 2010

Investor	Type and name of securities	Relationship with the issuer	Accounts (Note)	Number of shares		Percentage of		Market value	Note
				(in thousands)	Book value	ownership			
President International Development Corp.	Beneficiary Certificates :								
	UPAMC Chindia Fund	—	6	3,000	\$ 29,880	-	\$ 29,880	—	
	Stock :								
	Geovision Inc. etc.	—	"	2,137	82,593	-	82,593	—	
	Convertible Bonds :								
	Tung Thih Electronic Co.,Ltd.	—	7	100	11,895	-	11,895	—	
	Stock :								
	Chimei Innolux Co.,Ltd.	—	"	18,354	613,029	0.23%	613,029	—	
	Chunghwa Telecom Corp. etc.	—	"	19,092	788,548	-	788,548	—	
	Beneficiary Certificates :								
	Even Star Fund	—	9	1	63,548	-	-	—	
	Stock :								
	New Century Info-Comm. Co., Ltd.	The subsidiary, President International Development Corp., is its director	"	138,564	1,383,283	5.33%	-	—	
	Development International Corp. etc.	—	"	89,172	766,645	0.48%~	-	(Note 3)	
	President (BVI) International Investment Holdings Ltd.	An investee company accounted for under the equity method	11	113,976	9,609,527	100.00%	9,609,527	—	
Ton Yu Investment Inc.	"	"	110,000	669,446	"	669,446	—		
President Life Sciences Co., Ltd.	"	"	61,000	338,001	"	338,001	(Note 4)		
President Fair Development Corp.	Subsidiary accounted for under the equity method	"	445,500	3,433,766	40.50%	3,433,766	(Note 5)		
President Entertainment Corp.	"	"	61,115	676,502	38.19%	676,502	(Note 6)		
Kang Na Hsiung Enterprises Co., Ltd.	An investee company accounted for under the equity method	"	40,824	659,858	20.71%	789,947	(Note 7)		
Uni-President Development Corp.	"	"	60,000	531,381	20.00%	531,381	—		
Scino Pharm Taiwan Ltd. etc.	An investee company accounted for under the equity method etc.	"	49,971	532,622	4.06%~ 50.00%	532,622	—		

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Investor	Type and name of securities	Relationship with the issuer	Accounts (Note)	Number of shares		Percentage of		Market value	Note
				(in thousands)	Book value	ownership	Market value		
Ton-Yi Industrial Corp.	JFE Holdings Inc.	—	7	250	\$ 252,146	0.04%	\$ 252,146	—	
	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	3,962,109	100.00%	3,962,115	—	
	Tovecan Corp.	"	"	—	83,494	51.00%	83,494	—	
President Chain Store Corp.	Beneficiary Certificates :								
	JIH Sun Bond Fund	—	6	162,068	2,291,276	—	2,291,276	—	
	Capital Income Fund	—	"	129,642	2,000,888	—	2,000,888	—	
	Fuhwatrust Bond Fund	—	"	120,063	1,661,202	—	1,661,202	—	
	Yuanta Trust Wan Tai Bond Fund	—	"	69,033	1,000,062	—	1,000,062	—	
	PCA Well Pool Fund	—	"	76,938	1,000,054	—	1,000,054	—	
	Polaris De Bao Fund	—	"	87,013	1,000,052	—	1,000,052	—	
	Prudential Financial Bond Fund	—	"	19,800	300,012	—	300,012	—	
	Stock :								
	Chimei Innolux Co.,Ltd.	—	7	18,557	619,803	0.25%	619,803	—	
	President Securities Corp.	Subsidiary accounted for under the equity method	"	31,357	498,575	2.64%	498,575	—	
	Duskin Co., Ltd.	—	"	300	164,230	0.45%	164,230	—	
	Presicarre Corp.	Subsidiary accounted for under the equity method	9	122,611	6,412,562	19.50%	—	—	
	President Fair Development Corp.	"	"	209,000	1,784,284	19.00%	—	—	
	President International Development Corp.	"	"	50,000	500,000	3.33%	—	—	
	New Century Info-Comm. Co., Ltd. etc.	—	"	106,266	794,205	0.02%~	—	—	
						19.93%			
	President Chain Store (BVI) Holdings Ltd.		11	77,053	2,469,164	100.00%	2,469,051	—	
	PCSC BVI(China) Ltd.	"	"	50,513	1,059,813	"	1,059,856	—	

June 30, 2010										
Investor	Type and name of securities	Relationship with the issuer	Accounts (Note)	Number of shares		Percentage of			Note	
				(in thousands)	Book value	ownership	Market value			
President Chain Store Corp.	President Drugstore Business Corp.	An investee company accounted for under the equity method	11	50,744	\$	691,012	100.00%	\$	840,204	—
	Ren-Hui Investment Corp.	"	"	53,195		305,398	"		305,400	—
	Mech-President Corp.	"	"	53,504		618,495	80.87%		569,388	—
	President Pharmaceutical Corp.	"	"	17,521		404,967	73.74%		249,308	—
	President Transnet Corp.	"	"	70,000		572,736	70.00%		554,066	—
	Uni-President Department Stores Corp.	"	"	84,000		466,001	"		465,823	—
	President Musashino Corp.	"	"	36,603		409,632	"		379,107	—
	Uni-President Cold Chain Corp.	"	"	19,563		354,421	60.00%		347,770	—
	Uni-President Development Corp.	"	"	60,000		531,285	20.00%		531,381	—
President Yilan Art and Culture Corp. etc.	"	"	153,619		2,291,475	25.00%~		2,241,775	—	
						100.00%				
President Fair Development Corp.	Stock : Kainan Plywood& Wood Mfg. Co., Ltd.	An investee company accounted for under the equity method	"	20,000		1,372,516	100.00%		1,235,336	—
Uni-President Enterprises China Holdings Ltd.	WantWant China Holdings Limited	—	7	63,027	RMB	362,895	0.48%	RMB	362,895	—
	China Haisheng Juice Holdings Co., Ltd.	—	"	1,436	RMB	1,115	0.12%	RMB	1,115	—
	Uni-President Asia Holdings Ltd.	An investee company accounted for under the equity method	11	214,470	RMB	5,413,530	100.00%	RMB	5,413,530	—
	Yantai North Andre Juice Co., Ltd.	"	"	2,370	RMB	1,436	0.05%	RMB	1,436	—
President Energy Development (Cayman Islands) Ltd.	Victoria Global Fund	—	9	28	US	32,800	-		-	—
	Tong Ting Gas Corp.	—	"	26,193	US	5,115	11.91%		-	—
Uni-President Asia Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	An investee company accounted for under the equity method	11	-	RMB	5,399,208	100.00%	RMB	5,399,208	—
	Champ Green Capital Limited. etc.	"	"	1,600	RMB	7,454	"	RMB	7,454	—

June 30, 2010

Investor	Type and name of securities	Relationship with the issuer	Accounts (Note)	Number of shares		Percentage of			Note
				(in thousands)	Book value	ownership	Market value		
President Chain Store (BVI) Holdings Ltd.	eASPNet Taiwan Inc. etc.	—	9	-	US	2,974	-	\$ -	—
	President Chain Store in Hong Kong Holdings Limited	An investee company accounted for under the equity method	11	35,389	US	20,272	100.00%	US 20,272	—
	President Chain Store(Labuan) Holdings Ltd.	"	"	20,684	US	15,900	"	US 15,990	—
	Presiclerc Limited etc.	"	"	18,714	US	2,331	48.92%~	US 2,331	—
							51.00%		
PCSC BVI (China) Ltd.	PSCS BVI (China) Supermarket Ltd.	"	"	27,263	US	23,912	100.00%	US 23,912	—
	PSCS (China) Restaurant Limited. etc.	"	"	23,201	US	9,034	"	US 9,034	—
President Chain Store in Hong Kong Holdings Limited	President Chain Store (Shanghai) Ltd.	"	"	-	US	10,004	100.00%	US 10,038	—
	PCSC (Chengdu) Hypermarket Ltd. etc.	"	"	-	US	27,541	30.00%~	US 26,063	—
							100.00%		
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Vietnam) Co., Ltd.	"	"	-	US	79,932	100.00%	US 77,717	—
	PT ABC President Indonesia.etc.	"	"	163,440	US	18,657	40.00%~	US 18,044	—
							100.00%		
Kai Nan (BVI) Investment Co., Ltd.	Dalian Beiliang Logistics Services Corp.	—	9	-	US	113	10.10%	-	—
	Qingdao President Feed & Livestock Co., Ltd.	An investee company accounted for under the equity method	11	-	US	11,114	90.00%	US 10,700	—
	Zhongshan President Enterprises Co., Ltd.	"	"	-	US	15,975	61.86%	US 15,971	—
	Cargill President Holdings Pte Ltd.	"	"	4,720	US	10,287	11.80%	US 10,385	—
	Tianjiang President Enterprises Food Co., Ltd. etc.	"	"	-	US	6,726	100.00%	US 6,909	—
President (B.V.I.) International Investment Holdings Ltd.	Repurchase of Bonds : Grand Cathay Securities Co., Ltd. Convertible Bonds: KCC Bonds. etc. Linked Notes: CNY Linked Notes	—	13	5,000	US	34,159	-	US 34,159	—
		—	3	5,650	US	5,807	-	—	—
		—	"	-	US	5,000	-	—	—

June 30, 2010

Investor	Type and name of securities	Relationship with the issuer	Accounts (Note)	Number of shares		Percentage of		Market value	Note
				(in thousands)	Book value	ownership			
President (B.V.I.)	Stock :								
International	Accuary Inc.	—	7	4,627	US 30,678	—	US 30,678	—	
Investment	WantWant China Holdings Limited	—	"	14,000	HK 124,600	—	HK 124,600	—	
Holdings Ltd.	New Focus Auto etc.	—	"	24,044	HK 73,331	—	HK 73,331	—	
	Private equity fund :								
	Promontoria Ltd.	—	9	—	US 14,412	—	—	—	
	Stock :								
	Xiang Lu Industries Ltd. etc.	—	"	97,653	US 21,345	3.77%~	—	—	
						19.30%			
	Private equity fund :								
	PIIH Investment	—	11	62,000	US 62,000	100.00%	US 62,000	—	
	Stock :								
	Uni-Home Tech Corp.	An investee company accounted for under the equity method	"	47,472	US 63,816	50.00%	US 63,816	—	
	President Energy Development (Cayman Islands) Ltd.	"	"	13,700	US 11,734	40.29%	US 11,734	—	
	Outlook Investment Pte Ltd.	"	"	9,608	US 15,090	25.00%	US 15,090	—	
	AndroScience Corp. etc.	"	"	11,080	US 2,805	20.27%~	US 2,805	—	
						41.32%			
Uni-Home Tech Corp.	Uni-Splendor Corp.	"	"	1,000	US 32,353	100.00%	US 32,353	—	
	Ever-Splendor Electrics (Shenzhen) Co., Ltd.	"	"	—	US 46,772	"	US 46,818	—	
	Da Tong Ying Corp.	"	"	19,900	US 6,128	"	US 6,082	—	
	Grand-Prosper (HK) Limited.	"	"	155,094	(US 49,363)	"	—	—	
Uni-President Hong Kong Holdings Ltd.	President Enterprises(China) Inverstment Co., Ltd.	"	"	—	RMB 5,091,351	"	RMB 5,091,351	—	
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 596,938	100.00%	RMB 596,938	—	

June 30, 2010											
Investor	Type and name of securities	Relationship with the issuer	Accounts (Note)	Number of shares		Percentage of			Note		
				(in thousands)	Book value	ownership	Market value				
President Enterprises (China) Investment Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company accounted for under the equity method	11	-	RMB	505,268	100.00%	RMB	505,268	—	
	Wuhan President Enterprises Food Co., Ltd.		"	-	RMB	486,403	"	RMB	486,403	—	
	Chengdu President Enterprises Food Co., Ltd.		"	"	-	RMB	466,271	"	RMB	466,271	—
	Zhengzhou President Enterprises Co., Ltd.		"	"	-	RMB	352,880	100.00%	RMB	352,880	—
	Hefei President Enterprises Co., Ltd.		"	"	-	RMB	202,412	"	RMB	202,412	—
	Xinjiang President Enterprises Food Co., Ltd.		"	"	-	RMB	195,093	"	RMB	195,093	—
	Fuzhou President Enterprises Co., Ltd.		"	"	-	RMB	179,988	"	RMB	179,988	—
	Shenyang President Enterprises Co., Ltd.		"	"	-	RMB	178,157	"	RMB	178,157	—
	Beijing President Enterprises Drinks and Food Co., Ltd.		"	"	-	RMB	176,586	"	RMB	176,586	—
	Kunming President Enterprises Food Co., Ltd.		"	"	-	RMB	98,727	75.00%	RMB	98,727	—
	Nanchang President Enterprises Co., Ltd.		"	"	-	RMB	137,407	72.18%	RMB	137,407	—
	Jinmailang Beverage (Beijing) Co., Ltd.		"	"	-	RMB	346,327	40.40%	RMB	346,327	—
	Harbin President Enterprises Co., Ltd. etc.		"	"	-	RMB	100,525	45.00%~	RMB	124,952	—
	Chengdu President Enterprises Food Co., Ltd.		Yantai North Andre Juice Co., Ltd.	—	7	424,184	RMB	144,652	100.00%	RMB	144,652
Heilongjiang Wondersun Dairy Co.		—	9	6,950	RMB	22,167	9.95%	RMB	-	—	
United Advisor Venture Management Ltd. etc.		An investee company accounted for under the equity method etc.	11	-	RMB	116,126	19.87%~	RMB	116,126	—	
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Fujian Ton Yi Industrial Holdings Ltd.	"	"	9	US	119,335	50.00%	US	117,797	—	
	Cayman Jiangsu Ton Yi Industrial Holdings Ltd.	"	"	5	US	67,927	100.00%	US	64,100	—	
	Wuxi Ton Yi Industrial Packaging Co., Ltd.	"	"	-	US	16,054	"	US	16,054	—	
	Chengdu Ton Yi Industrial Packaging Co., Ltd. etc.	"	"	1	US	5,709	"	US	5,709	—	
Cayman Fujian Ton Yi Industrial Holdings Ltd.	Stock : Fujian Ton Yi Tinplate Co., Ltd.	An investee company accounted for under the equity method	"	-	US	117,796	86.80%	US	117,796	—	

June 30, 2010										
Investor	Type and name of securities	Relationship with the issuer	Accounts (Note)	Number of shares		Percentage of			Note	
				(in thousands)	Book value	ownership	Market value			
Cayman Jiangsu Ton Yi Industrial Holdings Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	An investee company accounted for under the equity method	11	-	US	64,098	82.86%	US	64,098	—
Kai Yu (BVI) Investment Co., Ltd. etc.	Repurchase of Bonds : International Bills Finance Co., Ltd. etc. Beneficiary Certificates : UPAMC James Bond Fund Stock : Chimei Innolux Co.,Ltd. Scino Pharm Taiwan Ltd.	—	13	-		202	-		202	—
		—	6	21,554		1,523,691	-		1,523,796	—
		—	7	22,345		752,964	-		752,964	—
		—	9	283,800		1,526,343	1.96%~ 6.03%		-	—
	Zhongshan President Enterprises Co., Ltd. etc.	An investee company accounted for under the equity method etc.	11	292,042		5,708,774	-		5,309,181	—

(Note 1) 30,564,000 shares of outstanding common stock of President Securities Corp. with book value of \$511,625 was used as collateral for loan.

(Note 2) 24,008,000 shares of outstanding common stock of Ton-Yi Industrial Corp. with book value of \$310,815; 10,311,000 shares of outstanding common stock of TTET Union Corp. with book value of \$208,948 were used as collateral for commercial paper issuance.

(Note 3) 27,000,000 shares of outstanding common stock of Development International Corp. with book value of \$250,000 was used as collateral for loan.

(Note 4) 61,000,000 shares of outstanding common stock of President Life Sciences Co., Ltd. with book value of \$338,001 was used as collateral for loan.

(Note 5) 261,000,000 shares of outstanding common stock of President Fair Development Corp. with book value of \$2,011,701 was used as collateral for loan.

(Note 6) 26,000,000 shares of outstanding common stock of President Entertainment Corp. with book value of \$287,803 was used as collateral for loan.

(Note 7) 24,313,000 shares of outstanding common stock of Kang Na Hsiung Enterprises Co., Ltd. with book value of \$392,983,000 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
- 12. Long-term equity investments held for disposal
- 13. Cash equivalents

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.	Beneficiary Certificates : Mega Diamond Bond Fund UPAMC James Bond Fund	6 "	- -	- -	46,098 31,277	\$ 550,000 500,000	- -	\$ - -	(46,098) (31,277)	\$ 550,203 500,076	(\$ 550,000) (500,000)	\$ 203 76	- -	\$ - -	- -	\$ - -
	Stock : Scino Pharm Taiwan Ltd. President International Development Corp. Uni-President Department Stores Corp. President Asian Enterprise Inc. Ztong Yee Industrial Co., Ltd.	11 " " " 12	- - - -	- - - -	70,512 937,500 24,000 4 18,056	648,296 9,106,239 130,707 486,135 410,319	168,859 83,015 12,000 - -	3,093,508 830,150 120,000 - -	- - - (4) (18,056)	- - - 571,336 428,635	- - - (482,643) (299,897)	- - - 88,693 128,738	- - (51,069) (3,492) (110,422)	163,201 (43,458)	239,371 1,020,515 36,000 -	3,905,005 9,892,931 199,638 -
Cayman President Holdings Ltd.	Stock : Uni-President Southeast Asia Holdings Ltd.	11	Capital increase	-	46,000	US (5,200)	29,000	US 29,000	-	-	-	-	- US 5,451	75,000	US 29,251	
President Chain Store Corp.	Beneficiary Certificates : JH Sun Bond Fund Capital Income Fund Fuhwatrust Bond Fund	6 " " "	- - - -	- - - -	95,670 32,439 72,385	1,350,561 500,000 1,000,029	162,068 129,642 120,063	2,290,000 2,000,000 1,660,000	(95,670) (32,439) (72,385)	1,350,905 500,062 1,000,318	(1,350,000) (500,000) (1,000,000)	905 62 318	- - -	715 888 1,173	162,068 129,642 120,063	2,291,276 2,000,888 1,661,202

Investor	Type of securities	General ledger account	Name of the counter-party	Relationship	Beginning balance		Addition		Disposal			Other increase (decrease)		Ending balance		
					Number of shares	Amount	Number of shares	Amount	Number of shares	Sale Price	Book value	Gain (loss) on disposal	Number of shares	Amount	Number of shares	Amount
					(in thousands)		(in thousands)		(in thousands)				(in thousands)		(in thousands)	
President Chain Store Corp.	Yuanta Trust Wan Tai Bond Fund	6	-	-	69,111	\$ 1,000,007	82,848	\$ 1,200,000	(82,926)	\$1,200,173	(\$ 1,200,000)	\$ 173	-	\$ 55	69,033	\$ 1,000,062
	Prudential Financial Bond Fund	"	-	-	6,612	100,075	71,973	1,090,000	(58,785)	890,291	(890,000)	291	-	(63)	19,800	300,012
	Polaris De Bao Fund	"	-	-	43,557	500,000	87,013	1,000,000	(43,557)	500,057	(500,000)	57	-	52	87,013	1,000,052
	PCA Well Pool Fund	"	-	-	38,511	500,008	76,938	1,000,000	(38,511)	500,062	(500,000)	62	-	46	76,938	1,000,054
	Cathay Bond Fund	"	-	-	21,748	260,004	41,808	500,000	(63,556)	760,116	(760,000)	116	-	(4)	-	-
	UPAMC JAMES Bond Fund	"	-	-	3,128	50,002	18,757	300,000	(21,885)	350,109	(350,000)	109	-	(2)	-	-
	ING Taiwan Income Fund	"	-	-	60,995	1,000,000	-	-	(60,995)	1,000,085	(1,000,000)	85	-	-	-	-
	Hua Nan Phoenix Fund	"	-	-	32,101	500,003	-	-	(32,101)	500,067	(500,000)	67	-	(3)	-	-
	JF(Taiwan) Bond Fund	"	-	-	31,675	500,006	-	-	(31,675)	500,051	(500,000)	51	-	(6)	-	-
	Scino Pharm Taiwan Ltd.	Repurchase of Bonds : China Bills Finance Co., Ltd.	13	-	-	-	19,500	-	1,726,285	-	1,714,849	(1,714,785)	64	-	-	-
	International Bills Finance Co.,Ltd.	"	-	-	-	-	-	1,592,833	-	1,500,373	(1,500,316)	57	-	-	-	92,517
	Stock :															
	SPT International	11	Capital increase	-	9,825	310,632	4,500	143,680	-	-	-	-	-	34,860	14,325	489,172
Tone Sang Construction Corp.	Mean Time Enterprise Co., Ltd.	"	"	-	-	-	8,190	286,650	-	-	-	-	-	(668)	8,190	285,982
President Kikkoman Inc.	Yuanta Wan Tai Bond Fund	6	-	-	629	9,101	11,982	173,500	(8,841)	128,005	(127,991)	14	-	-	3,770	54,610

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
Wisdom Distribution Services Corp.	UPAMC JAMES Bond Fund	6	-	-	2,194	\$ 35,000	20,502	\$ 328,000	(20,946)	\$ 335,176	(\$ 335,000)	\$ 176	-	\$ 12	1,750	\$ 28,012
	ING Taiwan Bond Fund	"	-	-	6,027	94,008	8,970	140,000	(13,075)	204,023	(204,000)	23	-	8	1,922	30,016
President Coffee Corp.	Capital Income Fund	"	-	-	973	15,000	10,370	160,000	(6,160)	95,065	(95,000)	65	-	-	5,183	80,000
	Polaris De Bao Fund	"	-	-	1,306	15,000	12,619	145,000	(6,964)	80,054	(80,000)	54	-	-	6,961	80,000
	Taishin Lucky Fund	"	-	-	-	-	13,157	140,000	(6,580)	70,042	(70,000)	42	-	-	6,577	70,000
	Yuanta Wan Tai Bond Fund	"	-	-	4,147	60,000	8,977	130,000	(9,673)	140,057	(140,000)	57	-	-	3,451	50,000
	PCA Well Pool Fund	"	-	-	1,155	15,000	10,004	130,000	(8,082)	105,022	(105,000)	22	-	-	3,077	40,000
	JH Sun Bond Fund	"	-	-	3,542	50,000	9,198	130,000	(6,374)	90,119	(90,000)	119	-	-	6,366	90,000
Retail Support International Corp.	Beneficiary Certificates : Capital Income Fund	"	-	-	-	-	57,087	880,750	(55,652)	858,650	(858,604)	46	-	-	1,435	22,146
	FSITC Taiwan Bond Fund	"	-	-	-	-	35,037	511,800	(35,037)	511,821	(511,800)	21	-	-	-	-
	FSITC Bond Fund	"	-	-	-	-	1,824	311,050	(1,824)	311,064	(311,050)	14	-	-	-	-
	UPAMC JAMES Bond Fund	"	-	-	1,311	20,952	7,432	118,850	(8,743)	139,814	(139,802)	12	-	-	-	-
President Logistics Corp.	PCA Well Pool Fund	"	-	-	5,084	66,015	29,406	381,950	(32,922)	427,620	(427,577)	43	-	-	1,568	20,388
International Corp.	UPAMC James Bond Fund	"	-	-	1,270	20,300	16,721	267,500	(16,314)	261,000	(260,966)	34	-	-	1,677	26,834
Uni-President Enterprises China Holdings Ltd.	Stock : WantWant China Holdings Limited	7	-	-	67,269	RMB 322,206	-	-	(4,242)	RMB 24,435	(RMB 11,163)	RMB 13,272	-	RMB 51,852	63,027	RMB 362,895

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 (BVI) International Holdings Ltd.	Convertible Bonds: Bank of America Corporation	1	-	-	3,000	US 3,203	-	\$ -	(3,000)	US 3,224	(US 3,203)	US 21	-	\$ -	-	\$ -
	LG Display	"	-	-	13,800	US 14,942	-	-	(13,800)	US 15,146	(US 14,942)	US 204	-	-	-	-
	YTL Corp Finance Labuan	"	-	-	3,000	US 4,313	-	-	(3,000)	US 4,348	(US 4,313)	US 35	-	-	-	-
	Stock : WantWant China Holdings Limited	7	-	-	21,000	HKD 114,240	-	-	(7,000)	HKD 40,452	(HKD 21,212)	HKD 19,240	-	HKD 31,572	14,000	HKD 124,600

(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
- 12.Long-term equity investments held for disposal
- 13.Cash equivalents

5. Acquisition of real estate with an amount exceeding \$100,000 or 20 percent of the contributed capital : None.

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

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

Purchases/sales company	Name of the counter party	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable / (payable)		
			Purchases/sales	Amount	Percentage of net purchases /sales	Credit terms	Unit Price	Credit Period	Amount	Percentage of Notes or accounts receivable / (payable)	Note
Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	Subsidiary accounted for under the equity method	(Sales)	(\$ 3,287,017)	(15%)	(Note1)	\$ -	(Note1)	\$ 987,058	17	-
Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	"	(3,098,619)	(14%)	"	-	"	664,471	11	-
	President Chain Store Corp.	Subsidiary accounted for under the equity method	"	(1,228,992)	(5%)	"	-	"	226,938	4	-
	Retail Support International Corp.	"	"	(924,399)	(4%)	"	-	"	210,644	4	-
	Tung Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	"	(757,729)	(3%)	"	-	"	296,151	5	-
	TTET Union Corp.	Subsidiary accounted for under the equity method	"	(656,272)	(3%)	"	-	"	61,918	1	-
	Tung Shun Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases (Sales)	476,354 (508,103)	3% (2%)	"	-	"	(59,004) (247,740)	(3) (4)	-
	Uni-President Vendor Corp.	Subsidiary accounted for under the equity method	"	(313,573)	(1%)	"	-	"	68,451	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.	Kuan Chang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(\$ 290,811)	(1%)	(Note1)	\$ -	(Note1)	\$ 93,754	2	-
	Tung Chang Enterprises Corp.	"	"	(271,530)	(1%)	"	-	"	30,653	1	-
	Tone Chu Enterprises Corp.	"	"	(235,207)	(1%)	"	-	"	83,794	1	-
	Far-Tung Enterprises Corp.	"	"	(223,395)	(1%)	"	-	"	52,387	1	-
	Tung Yi Enterprises Corp.	"	"	(197,124)	(1%)	"	-	"	90,165	2	-
	Tung Che Enterprises Corp.	"	"	(149,368)	(1%)	"	-	"	74,133	1	-
	Tung-Hsiang Enterprises Corp.	"	"	(147,626)	(1%)	"	-	"	63,590	1	-
	Hsin Tung Enterprises Corp.	"	"	(130,439)	(1%)	"	-	"	11,787	-	-
	Tung Yu Enterprises Corp.	"	"	(115,223)	(1%)	"	-	"	12,474	-	-
	Chang-Tung Corporation Ltd.	"	"	(105,113)	-	"	-	"	13,543	-	-
	Wei-Tong Enterprises Coporation	"	"	(101,274)	-	"	-	"	14,576	-	-
	President Kikkoman Inc.	Subsidiary accounted for under the equity method	Purchases	458,709	3%	"	-	"	(72,075)	(3)	-
	President Nisshin Corp.	"	"	214,210	2%	"	-	"	(49,867)	(2)	-
	President Packaging Corp.	"	"	105,954	1%	"	-	"	(26,827)	(1)	-
Scino Pharm Taiwan Ltd.	Scino Pharm (Kunshan) Biochemical Technology Co., Ltd.	An investee company of SPT International Ltd. accounted under the equity method	"	275,491	33%	Payment shall be made after the buyer's acceptance	-	-	(128,063)	(35)	-

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 Vendor Corp.	Uni-President Enterprises Corp.	The Company	Purchases	\$ 313, 573	80%	Closes its accounts 30~60 days after the end of each month	\$ -	-	(\$ 68, 451)	(59)	-
Nanlien International Corp.	Lien Bo Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(493, 867)	(38%)	Closes its accounts 15~60 days after the end of each month	-	-	17, 489	15	-
	Lien Song Enterprises Corp.	"	"	(106, 404)	(8%)	Closes its accounts 12 days after the end of each month	-	-	11, 322	10	-
President Nisshin Corp.	Uni-President Enterprises Corp.	The Company	"	(214, 210)	(42%)	1 months after sales	-	-	49, 867	31	-
President Packaging Corp.	Uni-President Enterprises Corp.	"	"	(105, 954)	(16%)	"	-	-	26, 827	11	-
	Retail Support International Corp.	Subsidiary accounted for under the equity method	"	(108, 519)	(16%)	Closes its accounts 30~50 days after the end of each month	-	-	46, 172	19	-
President Musashino Corp.	Uni-President Cold Chain Corp.	"	"	(658, 551)	(98%)	Closes its accounts 45 days after the end of each month	-	-	261, 849	98	-
President Kikkoman Inc.	Uni-President Enterprises Corp.	The Company	"	(458, 709)	(100%)	1 months after sales	-	-	72, 075	93	-
Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd.	An investee company accounted for under the equity method	"	(4, 497, 957)	(39%)	35 days after shipping	-	-	694, 126	57	-
	Toyota Tsusho Corp.	Director	"	(160, 009)	(1%)	15 days after shipping	-	-	34, 543	3	-

Purchases/sales company	Name of the counter party	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable / (payable)		
			Purchases/sales	Amount	Percentage of net purchases /sales	Credit terms	Unit Price	Credit Period	Percentage of Notes or accounts receivable / (payable)		
									Amount	Percentage of Notes or accounts receivable / (payable)	Note
Ton-Yi Industrial Corp.	TTET Union Corp.	An investee company accounted for under the equity method	(Sales)	(\$ 135,487)	(1%)	Closes its accounts 30 days after the end of each month	\$ -	-	\$ 23,383	1	-
	Toyota Tsusho Corp.	Director	Purchases	2,855,863	34%	The same with the party	-	-	(317,930)	(51)	-
Tait Marketing And Distribution Co., Ltd.	Tait Distribution Service Co.,Ltd.	Subsidiary accounted for under the equity method	"	103,238	38%	One month after shipping	-	-	(36,225)	(38)	-
Tait Distribution Service Co., Ltd.	Tait Marketing And Distribution Co., Ltd.	"	(Sales)	(103,238)	(99%)	One month after shipping	-	-	36,225	99	-
President Information Corp.	President Chain Store Corp.	"	(Service revenue)	(279,419)	(72%)	Closes its accounts 30 days after the end of each month	-	-	126,579	-	-
President Chain Store Corp.	Retail Support International Corp.	"	Purchases	19,609,117	52%	Closes its accounts 10~54 days after the end of each month	(Note2)	-	(5,419,782)	(46)	-
	Uni-President Cold Chain Corp.	"	"	9,601,051	25%	Closes its accounts 20~70 days after the end of each month	"	-	(3,455,641)	(29)	-
	Wisdom Distribution Services Corp.	An investee company accounted for under the equity method	"	5,283,171	14%	Closes its accounts 30~60 days after the end of each month	"	-	(1,845,975)	(16)	-
	Uni-President Enterprises Corp.	The Company	"	1,228,992	3%	Closes its accounts 30 days after the end of each month	-	-	(226,938)	-	-
	Qware Systems And Services Corp.	Subsidiary accounted for under the equity method	"	173,554	1%	Closes its accounts 45 days after the end of each month	-	-	(147,137)	(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
President Chain Store Corp.	President Transnet Corp.	Subsidiary accounted for under the equity method	Operating cost	\$ 280,880	1%	Closes its accounts 30 days after the end of each month	\$ -	-	(\$ 57,860)	-	-
Uni-President Cold Chain Corp.	President Chain Store Corp.	"	(Sales)	(9,601,051)	(98%)	Closes its accounts 20~70 days after the end of each month	(Note3)	-	3,455,641	97	-
	Uni-President Enterprises Corp.	The Company	Purchases	3,287,017	37%	Closes its accounts 30 days after the end of each month	-	-	(987,058)	(31)	-
	President Musashino Corp.	Subsidiary accounted for under the equity method	"	658,551	7%	Closes its accounts 45 days after the end of each month	-	-	(261,849)	(8)	-
Retail Support International Corp.	President Chain Store Corp.	"	(Sales)	(19,609,117)	(88%)	Closes its accounts 10~54 days after the end of each month	(Note3)	-	5,419,872	81	-
	President Drugstore Business Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	"	(2,753,780)	(12%)	Closes its accounts 45~60 days after the end of each month	-	-	777,880	17	-
	President Coffee Corp.	Subsidiary accounted for under the equity method	"	(202,290)	(1%)	Closes its accounts 15~28 days after the end of each month	-	-	34,365	1	-
Retail Support International Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	632,180	3%	Closes its accounts 30 days after the end of each month	-	-	(204,214)	(3)	-
	Uni-President Enterprises Corp.	The Company	"	924,399	5%	Closes its accounts 30~95 days after the end of each month	-	-	(210,644)	(3)	-
	President Pharmaceutical Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	"	384,852	2%	Closes its accounts 30~90 days after the end of each month	-	-	(249,433)	(3)	-

Purchases/sales company	Name of the counter party	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable / (payable)		
			Purchases/sales	Amount	Percentage of net purchases /sales	Credit terms	Unit Price	Credit Period	Amount	Percentage of Notes or accounts receivable / (payable)	Note
Retail Support International Corp.	President Packaging Corp.	Subsidiary accounted for under the equity method	Purchases	\$ 108,519	1%	Closes its accounts 30~50 days after the end of each month	\$ -	-	(\$ 46,172)	(1)	-
	Lien Bo Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	"	250,240	1%	Closes its accounts 15~70 days after the end of each month	-	-	(98,932)	(1)	-
President Coffee Corp.	Starbucks Corporation Corp.	Subsidiary accounted for under the equity method	"	225,507	30%	"	-	-	(27,582)	(15)	-
	Tung Chang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	"	137,888	18%	Closes its accounts 30 days after the end of each month	-	-	(31,869)	(17)	-
	Retail Support International Corp.	"	"	202,290	27%	Closes its accounts 15~28 days after the end of each month	-	-	(34,365)	(18)	-
President Pharmace-utical Corp.	Retail Support International Corp.	Subsidiary accounted for under the equity method	(Sales)	(384,852)	(40%)	Closes its accounts 30~90 days after the end of each month	-	-	249,433	55	-
President Drugstore Business Corp.	Retail Support International Corp.	"	Purchases	2,753,780	98%	Closes its accounts 45~60 days after the end of each month	-	-	(777,880)	(98)	-
President Transnet Corp.	President Chain Store Corp.	"	(Sales)	(280,880)	(12%)	Closes its accounts 30 days after the end of each month	-	-	57,860	9	-
Wisdom Distribution Services Corp.	President Chain Store Corp.	"	"	(5,283,171)	(92%)	Closes its accounts 30~60 days after the end of each month	-	-	1,845,975	91	-
	Vision Distribution Service Corp.	An investee company of Wisdom Distribution Services Corp. accounted for under the equity method	Purchases	297,949	5%	Closes its accounts 65 days after the end of each month	-	-	(121,925)	(6)	-

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.	Retail Support International Corp.	Subsidiary accounted for under the equity method	(Sales)	(\$ 632, 180)	(18%)	Closes its accounts 30 days after the end of each month	\$ -	-	\$ 204, 214	22	-
Tung Ang Enterprises Corp.	Tun Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(642, 619)	(18%)	77 days after shipping	-	-	309, 380	33	-
	Far-Tung Enterprises Corp.	"	"	(255, 807)	(7%)	45 days after shipping	-	-	77, 071	8	-
	Tung Yu Enterprises Corp.	"	"	(222, 245)	(6%)	46 days after shipping	-	-	28, 650	3	-
	Tone Chu Enterprises Corp.	"	"	(149, 947)	(4%)	Closes its accounts 30 days after the end of each month	-	-	63, 534	7	-
	Huei Tung Enterprises Corp.	"	"	(133, 831)	(4%)	Closes its accounts 80 days after the end of each month	-	-	74, 459	8	-
	Hsin Tung Enterprises Corp.	"	"	(114, 022)	(3%)	15 days after shipping	-	-	13, 829	1	-
	Uni-President Enterprises Corp.	The Company	Purchases	3, 098, 619	100%	(Note 4)	-	-	(664, 471)	(96)	-
Vision Distribution Service Corp.	Wisdom Distribution Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(297, 949)	(49%)	Closes its accounts 65 days after the end of each month	-	-	121, 925	30	-
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	311, 844	77%	Closes its accounts 30 days after the end of each month	-	-	(17, 696)	(90)	-

Purchases/sales company	Name of the counter party	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable / (payable)		
			Purchases/ sales	Amount	Percentage of net purchases /sales	Credit terms	Unit Price	Credit Period	Percentage of Notes or accounts receivable / (payable)		Note
									Amount	receivable / (payable)	
Lien Bo Enterprises Corp.	Retail Support International Corp.	Subsidiary accounted for under the equity method	(Sales)	(\$ 250, 240)	(39%)	Closes its accounts 15~70 days after the end of each month	\$ -	-	\$ 98, 932	46	-
	Nanlien International Corp.	"	Purchases	493, 867	79%	Closes its accounts 15~60 days after the end of each month	-	-	(17, 489)	(51)	-
	Union Chinese Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	"	114, 406	18%	Closes its accounts 30 days after the end of each month	-	-	(4, 008)	(11)	-
Tung Hsiang Enterprises Corp.	Presicarre Corp.	"	(Sales)	(380, 361)	(26%)	Closes its accounts 60 days after the end of each month	-	-	176, 937	30	-
	Uni-President Enterprises Corp.	The Company	Purchases	757, 729	50%	Two months	-	-	(296, 151)	(47)	-
	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	"	642, 619	42%	77 days after shipping	-	-	(309, 380)	(49)	-
	Hi-Life International Co., Ltd.	Subsidiary accounted for under the equity method	"	151, 268	10%	Closes its accounts 45 days after the end of each month	-	-	(62, 321)	(10)	-
Tung Shun Enterprises Corp.	Uni-President Enterprises Corp.	The Company	"	508, 103	89%	Two months	-	-	(247, 740)	(95)	-
Tung Yi Enterprises Corp.	"	"	"	197, 124	90%	one months	-	-	(90, 165)	(95)	-
Tung Che Enterprises Corp.	"	"	"	149, 368	72%	Two months	-	-	(74, 133)	(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)		Note
			Purchases/sales	Amount	Percentage of net purchases /sales	Credit terms	Unit Price	Credit Period	Amount	Percentage of Notes or accounts receivable / (payable)	
Tung-Hsiang Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	\$ 147,626	63%	Two months	\$ -	-	(\$ 63,590)	(67)	-
Hsin Tung Enterprises Corp.	"	"	"	130,439	50%	46 days after shipping	-	-	(11,787)	(36)	-
	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	"	114,022	44%	15 days after shipping	-	-	(13,829)	(43)	-
Tung-Yu Enterprises Corp.	Uni-President Enterprises Corp.	The Company	"	115,223	32%	Two weeks after shipping	-	-	(12,474)	(15)	-
	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	"	222,245	61%	46 days after shipping	-	-	(28,650)	(60)	-
Tone Chu Enterprises Corp.	Presicarre Corp.	Subsidiary accounted for under the equity method	(Sales)	(201,768)	(52%)	Closes its accounts 60 days after the end of each month	-	-	88,856	53	-
	Uni-President Enterprises Corp.	The Company	Purchases	235,207	58%	Two months	-	-	(83,794)	(56)	-
	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	"	149,947	37%	Closes its accounts 30 days after the end of each month	-	-	(63,534)	(43)	-
President Logistics International Corp.	Uni-President Cold Chain Corp.	Subsidiary accounted for under the equity method	(Sales)	(330,007)	(41%)	Closes its accounts 35 days after the end of each month	-	-	129,686	60	-
	Retail Support International Corp.	"	"	(276,816)	(34%)	Closes its accounts 20 days after the end of each month	-	-	50,513	3	-

Purchases/sales company	Name of the counter party	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable / (payable)		
			Purchases/ sales	Amount	Percentage of net purchases /sales	Credit terms	Unit Price	Credit Period	Percentage of Notes or accounts receivable / (payable)		Note
									Amount	receivable / (payable)	
Retail Support Taiwan Corp.	Retail Support International Corp.	Subsidiary accounted for under the equity method	(Sales)	(\$ 121,485)	(84%)	Closes its accounts 15~20 days after the end of each month	\$ -	-	\$ 23,040	81	-
Qware Systems And Services Corp.	President Chain Store Corp.	"	"	(173,554)	(70%)	Closes its accounts 45 days after the end of each month	-	-	147,137	100	-
Scino Pharm (Kunshan) Biochemical Technology Co., Ltd.	Scino Pharm Taiwan Ltd.	"	"	(RMB 58,888)	(100%)	Receivables shall be made after the buyer's acceptance	-	-	RMB 27,114	100	-
Chieh Shun Transport Corp.	President Transnet Corp.	"	"	(187,899)	(76%)	Closes its accounts 45 days after the end of each month	-	-	64,680	86	-
Lien Song Enterprises Corp.	Nanlien International Corp.	"	Purchases	106,404	78%	Closes its accounts 12 days after the end of each month	-	-	(11,322) (	91)	-
Cayman Ton Yi Industrial Holdings Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company accounted for under the equity method	(Sales)	(US 79,948)	(60%)	35 days after shipping	-	-	US 7,655	63	-
	Jiangsu Ton Yi Tinplate Co Ltd.	"	"	(US 54,340)	(40%)	"	-	-	US 4,490	37	-
	Ton-Yi Industrial Corp.	Subsidiary accounted for under the equity method	Purchases	US 141,323	100%	"	-	-	(US 21,623) (	100)	-
Uni-President (Thailand) Ltd.	Uni-President Marketing Ltd.	An investee company accounted for under the equity method	(Sales)	(THB 431,834)	(71%)	Closes its accounts 60 days after the end of each month	-	-	THB 184,897	70	-
Uni-President Marketing Ltd.	Uni-President (Thailand) Ltd.	An investor company of Uni-President Marketing Ltd. accounted for under the equity method	Purchases	THB 431,834	100%	"	-	-	(TH 184,897) (	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)			Note
			Purchases/sales	Amount	Percentage of net purchases /sales	Credit terms	Unit Price	Credit Period	Amount	Percentage of Notes or accounts receivable / (payable)		
Wuxi Ton Yi Industrial Packaging Co., Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Jiangsu Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Purchases	US 6,706	63%	67 days after giving invoice	\$ -	-	(US 1,652)	(35)	-	
	Fujian Ton Yi Tinplate Co., Ltd.	"	"	US 3,860	37%	"	-	-	(US 2,380)	(50)	-	
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 6,706)	(9%)	"	-	-	US 1,652	5	-	
	Cayman Ton Yi Industrial Holdings Ltd.	An investor company of Jiangsu Ton Yi Tinplate Co., Ltd. accounted for under the equity method	Purchases	US 54,340	85%	35 days after shipping	-	-	(US 4,490)	(60)	-	
Fujian Ton Yi Tinplate Co., Ltd.	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 8,792)	(8%)	67 days after giving invoice	-	-	US 3,765	7	-	
	Wuxi Ton Yi Industrial Packaging Co., Ltd.	"	"	(US 3,860)	(4%)	"	-	-	US 2,380	5	-	
	Cayman Ton Yi Industrial Holdings Ltd.	An investor company of Fujian Ton Yi Tinplate Co., Ltd. accounted for under the equity method	Purchases	US 79,948	85%	35 days after shipping	-	-	(US 7,655)	(75)	-	
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	"	US 8,792	63%	67 days after giving invoice	-	-	(US 3,765)	(69)	-	

Purchases/sales company	Name of the counter party	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable / (payable)		
			Purchases/sales	Amount	Percentage of net purchases /sales	Credit terms	Unit Price	Credit Period	Percentage of Notes or accounts receivable / (payable)		Note
									Amount	Percentage of Notes or accounts receivable / (payable)	
Wuhan President Enterprises Food Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of President Enterprises (China) Investment Co., Ltd. accounted for under the equity method	(Sales)	(RMB 65,931)	(7%)	Closes its accounts 60 days after the end of each month	\$ -	-	RMB 20,355	38	-
	Shanghai E And P Trading Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the method	Purchases	RMB 54,764	10%	Closes its accounts 60 days after the end of each month	-	-	(RMB 2,783)	(2)	-
	Nanchang President Enterprises Co., Ltd.	An investee company of President Enterprises (China) Investment Co., Ltd. accounted for under the equity method	"	RMB 34,499	6%	Closes its accounts 60 days after the end of each month	-	-	(RMB 21,191)	(14)	-
President (Shanghai) Trading Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	"	(Sales)	(US 46,555)	(76%)	Closes its accounts 30 days after the end of each month	-	-	RMB 14,376	78	-
Nanchang President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	"	"	(RMB 34,499)	(15%)	Closes its accounts 60 days after the end of each month	-	-	RMB 21,191	64	-
Xinjiang President Enterprises Food Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	"	Purchases	RMB 25,199	12%	Closes its accounts 30 days after the end of each month	-	-	(RMB 10,709)	(18)	-
Kunshan President Enterprises Food Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	"	(Sales)	(RMB 21,846)	(2%)	Closes its accounts 25 days after the end of each month	-	-	RMB 12,158	5	-
	Hefei President Enterprises Co., Ltd.	"	"	(RMB 21,841)	(2%)	Closes its accounts 30 days after the end of each month	-	-	RMB 6,543	3	-

Purchases/sales company	Name of the counter party	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable / (payable)		
			Purchases/sales	Amount	Percentage of net purchases /sales	Credit terms	Unit Price	Credit Period	Amount	Percentage of Notes or accounts receivable / (payable)	Note
Kunshan President Enterprises Food Co., Ltd.	Shanghai E And P Trading Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	RMB 72,227	11%	Closes its accounts 60 days after the end of each month	\$ -	-	\$ -	-	-
	Hefei President Enterprises Co., Ltd.	An investee company of President Enterprises (China) Investment Co., Ltd. accounted for under the equity method	"	RMB 60,254	9%	"	-	-	(RMB 26,366)	(14)	-
Chengdu President Enterprises Food Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	"	(Sales)	(RMB 46,475)	(8%)	Closes its accounts 45 days after the end of each month	-	-	RMB 9,395	\$ 22	-
	Xinjiang President Enterprises Food Co., Ltd.	"	"	(RMB 25,199)	(4%)	Closes its accounts 30 days after the end of each month	-	-	RMB 10,709	25	-
	Shanghai E And P Trading Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	RMB 47,921	12%	Closes its accounts 15 days after the end of each month	-	-	-	-	-
Hefei President Enterprises Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	"	(Sales)	(RMB 60,254)	(12%)	Closes its accounts 30 days after the end of each month	-	-	RMB 26,366	59	-
	Kunshan President Enterprises Food Co., Ltd.	"	Purchases	RMB 21,841	8%	Closes its accounts 60 days after the end of each month	-	-	(RMB 6,543)	(7)	-
	Shanghai E And P Trading Co., Ltd.	"	"	RMB 27,050	10%	Closes its accounts 15 days after the end of each month	-	-	(RMB 1,505)	(1)	-
Shenyang President Enterprises Co., Ltd.	Beijing President Food Co., Ltd.	"	(Sales)	(RMB 48,522)	(22%)	"	-	-	RMB 12,803	43	-

Purchases/sales company	Name of the counter party	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable / (payable)			Note
			Purchases/sales	Amount	Percentage of net purchases /sales	Credit terms	Unit Price	Credit Period	Amount	Percentage of Notes or accounts receivable / (payable)		
Zhengzhou President Enterprises Food Co., Ltd.	Beijing President Food Co., Ltd.	An investee company of President Enterprises (China) Investment Co., Ltd. accounted for under the equity method	(Sales)	(RMB 51,188)	(10%)	Closes its accounts 60 days after the end of each month	\$ -	-	RMB 18,568	75	-	
	Shanghai E And P Trading Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	RMB 30,944	10%	Closes its accounts 30 days after the end of each month	-	-	(RMB 3,197)	(9)	-	
Beijing President Enterprises Drinks And Food Co., Ltd.	Shanghai E And P Trading Co., Ltd.	"	"	RMB 53,725	18%	Closes its accounts 15 days after the end of each month	-	-	(RMB 5,274)	(7)	-	
Beijing President Food Co., Ltd.	Zhengzhou President Enterprises Food Co., Ltd.	An investee company of President Enterprises (China) Investment Co., Ltd. accounted for under the equity method	"	RMB 51,188	50%	Closes its accounts 60 days after the end of each month	-	-	(RMB 18,568)	(56)	-	
	Shenyang President Enterprises Co., Ltd.	"	"	RMB 48,522	48%	"	-	-	(RMB 12,803)	(38)	-	
Guangzhou President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	"	"	RMB 65,931	10%	"	-	-	(RMB 20,355)	(11)	-	
	President (Shanghai) Trading Co., Ltd.	"	"	RMB 46,555	7%	-	-	-	(RMB 14,376)	(8)	-	
	Shanghai E And P Trading Co., Ltd.	An investee company of Nanlien International Corp. accounted for under the equity method	"	RMB 39,136	6%	Closes its accounts 30 days after the end of each month	-	-	-	-	-	

Purchases/sales company	Name of the counter party	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable / (payable)		
			Purchases/sales	Amount	Percentage of net purchases /sales	Credit terms	Unit Price	Credit Period	Amount	Percentage of Notes or accounts receivable / (payable)	Note
Guangzhou President Enterprises Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	An investee company of President Enterprises (China) Investment Co., Ltd. accounted for under the equity method	Purchases	RMB 21,846	3%	Closes its accounts 25 days after the end of each month	\$ -	-	(RMB 12,158)	(7)	-
Kunming President Enterprises Food Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	"	"	RMB 46,475	28%	Closes its accounts 45 days after the end of each month	-	-	(RMB 9,395)	(15)	-
Shanghai E And P Trading Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	"	(Sales)	(RMB 72,227)	(19%)	Closes its accounts 60 days after the end of each month	-	-	-	-	-
	Wuhan President Enterprises Food Co., Ltd.	"	"	(RMB 54,764)	(14%)	"	-	-	RMB 2,783	19	-
	Beijing President Enterprises Drinks And Food Co., Ltd.	"	"	(RMB 53,725)	(14%)	Closes its accounts 15 days after the end of each month	-	-	RMB 5,274	36	-
	Chengdu President Enterprises Food Co., Ltd.	"	"	(RMB 47,921)	(13%)	"	-	-	-	-	-
	Guangzhou President Enterprises Co., Ltd.	"	"	(RMB 39,136)	(10%)	Closes its accounts 30 days after the end of each month	-	-	-	-	-
	Zhengzhou President Enterprises Food Co., Ltd.	"	"	(RMB 30,944)	(8%)	"	-	-	RMB 3,197	22	-
	Hefei President Enterprises Co., Ltd.	"	"	(RMB 27,050)	(7%)	Closes its accounts 15 days after the end of each month	-	-	RMB 1,505	10	-
	Fuzhou President Enterprises Co., Ltd.	"	"	(RMB 25,058)	(7%)	Closes its accounts 30 days after the end of each month	-	-	-	-	-

Purchases/sales company	Name of the counter party	Relationship	Description of transaction					Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable / (payable)		
			Purchases/sales	Amount	Percentage of net purchases /sales	Credit terms	Unit Price	Credit Period	Amount	Percentage of Notes or accounts receivable / (payable)		Note
Uni-Splendor Corp.	Ever-Splendor Electrics (Shenzhen) Co., Ltd.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	(Sales)	(US 15,389)	(7%)	(Note 5)	\$ -	-	\$ -	-	-	-
			Purchases	US 50,748	32%	"	-	-	-	-	-	-
	Grand-Prosper (HK) Ltd.	"	(Sales)	(US 26,673)	(15%)	"	-	-	US 12,732	24	-	-
			Purchases	US 65,441	41%	"	-	-	-	-	-	-
	Da Tong Ying Corp.	"	(Sales)	(US 110)	-	"	-	-	-	-	-	-
			Purchases	US 6,698	4%	"	-	-	(US 5,841)	(29)	-	-
Da Tong Ying Corp.	Uni-Splendor Corp.	"	(Sales)	(216,224)	(66%)	"	-	-	184,902	67	-	-
			Purchases	3,519	4.00%	"	-	-	-	-	-	-
Grand-Prosper (HK) Ltd.	Uni-Splendor Technology (Huizhou) Corp.	An investee company accounted for under the method	(Sales)	(US 26,673)	(29%)	"	-	-	US 112,685	100	-	-
			Purchases	US 65,441	74%	"	-	-	-	-	-	-
	Uni-Splendor Corp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	(Sales)	(US 65,441)	(71%)	"	-	-	-	-	-	-
			Purchases	US 26,673	30%	"	-	-	(US 12,732)	(9)	-	-
Uni-Splendor Technology (Huizhou) Corp.	Grand-Prosper (HK) Ltd.	"	(Sales)	(RMB 444,999)	(99%)	"	-	-	-	-	-	-
			Purchases	RMB 182,716	56%	"	-	-	(RMB 768,149)	(87)	-	-
Ever-Splendor Electrics (Shenzhen) Co., Ltd.	Uni-Splendor Corp.	"	(Sales)	(RMB 345,087)	(100%)	"	-	-	-	-	-	-
			Purchases	RMB 104,950	40%	"	-	-	-	-	-	-

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

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

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

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

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

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

The name of the Company	Name of the counter party	Relationship	Other receivables-related party			Overdue receivables		Subsequent collections	Allowance for doubtful accounts
			General ledger account	Amount	Turnover rate	Amount	Action adopted for overdue accounts		
Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	Subsidiary accounted for under the equity method	Accounts receivable	\$ 987,058	3.51	\$ -	-	\$ 963,454	\$ -
	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	"	664,471	5.19	-	-	664,471	-
	Tung Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	"	296,151	2.70	-	-	108,919	-
	President Chain Store Corp.	Subsidiary accounted for under the equity method	"	226,938	5.14	-	-	211,417	-
	Retail Support International Corp.	"	"	210,644	4.59	-	-	196,473	-
	Tung Shun Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	"	247,740	2.30	-	-	59,671	-
Cayman President Holdings Ltd.	Sanshui Jianlibao Commerce Co., Ltd	An investee company of Cayman President Holdings Ltd. accounted for under the equity method	Long-term receivables	US 15,000	-	-	-	-	-
President Musashino Corp.	Uni-President Cold Chain Corp.	Subsidiary accounted for under the equity method	Accounts receivable	261,849	2.72	-	-	261,849	-
President Chain Store Corp.	Uni-President Cold Chain Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	156,403	-	-	-	99,767	-
	President Drugstore Business Corp.	"	"	150,908	-	-	-	-	-
Qware Systems and Services Corp.	President Chain Store Corp.	Subsidiary accounted for under the equity method	Accounts receivable	147,137	2.39	-	-	-	-

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		
Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd.	An investee company accounted for under the equity method	Accounts receivable	\$ 694,126	17.17	\$ -	-	\$ 389,845	\$ -
Tait Marketing and Distribution Co., Ltd.	Tait Trading (Shanghai) Company Ltd.	An investee company of Tait Asia Co., Ltd. accounted for under the equity method	Long-term accounts receivable-related parties	125,612	-	-	-	-	-
Tait (H.K) Limited	"	"	"	HK 92,972	-	-	-	-	-
President Information Corp.	President Chain Store Corp.	Subsidiary accounted for under the equity method	Accounts receivable	126,579	5.52	-	-	3,195	-
Uni-President Cold Chain Corp.	"	"	"	3,455,641	2.93	-	-	2,455,641	-
Retail Support International Corp.	"	"	"	5,419,782	7.94	-	-	2,042,974	-
	President Drugstore Business Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	"	777,880	3.28	-	-	777,880	-
President Pharmaceutical Corp.	Retail Support International Corp.	Subsidiary accounted for under the equity method	"	249,433	1.54	-	-	-	-
Scino Pharm (Kunshan) Biochemical Technology Co., Ltd.	Scino Pharm Taiwan Ltd.	"	"	RMB 27,114	18.57	-	-	-	-
Wisdom Distribution Services Corp.	President Chain Store Corp.	"	"	1,845,975	2.53	-	-	1,845,975	-
President Collect Service Co. Ltd.	President Transnet Corp.	"	Other receivables	454,977	1.00	-	-	-	-
Books. Com Co., Ltd.	President Chain Store Corp.	"	"	140,864	18.71	-	-	110,922	-

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 Hong Kong Holdings Ltd.	President Enterprises (China) Investment Co., Ltd.	An investee company accounted for under the equity method	Other receivables	RMB 225,616	-	\$ -	-	\$ -	\$ -
Uni-President Enterprises China Holdings Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	An investee company of President Enterprises (China) Investment Co., Ltd. accounted for under the equity method	"	RMB 88,282	-	-	-	-	-
	Wuhan President Enterprises Food Co., Ltd.	"	"	RMB 67,909	-	-	-	-	-
	Guangzhou President Enterprises Co., Ltd.	"	"	"	-	-	-	-	-
	Kunshan President Enterprises Food Co., Ltd.	"	"	"	-	-	-	-	-
	Chengdu President Enterprises Food Co., Ltd.	"	"	"	-	-	-	-	-
	Uni-President Asia Holdings Ltd.	An investee company accounted for under the equity method	"	RMB 54,327	-	-	-	-	-
	Hefei President Enterprises Co., Ltd.	An investee company of President Enterprises (China) Investment Co., Ltd. accounted for under the equity method	"	RMB 33,955	-	-	-	-	-
	Harbin President Enterprises Co., Ltd.	"	"	"	-	-	-	-	-
	Shenyang President Enterprises Co., Ltd.	"	"	"	-	-	-	-	-
Kai Yu (BVI) Investment Co., Ltd.	Cayman President Holdings Ltd.	Subsidiary accounted for under the equity method	"	US 11,080	-	-	-	-	-
	Zhongshan President Enterprises Co., Ltd.	An investee company of Kai Nan (BVI) Investment Co., Ltd. accounted for under the equity method	"	US 8,000	-	-	-	-	-

The name of the Company	Name of the counter party	Relationship	Other receivables-related party			Overdue receivables			
			General ledger account	Amount	Turnover rate	Amount	Action adopted for overdue accounts	Subsequent collections	Allowance for doubtful accounts
Tung Ang Enterprises Corp.	Tung Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	\$ 309,380	2.56	\$ -	-	\$ -	\$ -
	Retail Support International Corp.	Subsidiary accounted for under the equity method	"	204,214	2.59	-	-	-	-
Vision Distribution Service Corp.	Wisdom Distribution Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	"	121,925	2.75	-	-	-	-
Tun Hsiang Enterprises Corp.	Presicarre Corp.	Subsidiary accounted for under the equity method	"	176,937	0.92	-	-	-	1,769
President Enterprises (China) Investment Co.,Ltd.	Integrated Marketing & Distribution Co.,Ltd.	"	Other receivables	RMB 29,700	-	-	-	-	-
	Kunshan President Enterprises Food Co., Ltd.	"	"	RMB 104,880	-	-	-	-	-
President Logistics International Corp.	Uni-President Cold Chain Corp.	Subsidiary accounted for under the equity method	Accounts receivable	129,686	2.92	-	-	65,606	-
Uni-President Asia Holdings Ltd.	Uni-President Enterprises Hong Kong Holdings Ltd.	An investee company accounted for under the equity method	Other receivables	RMB 90,000	-	-	-	-	-
Tait (H.K) Limited	Tait Trading (Shanghai) Company Ltd.	An investee company of Tait Asia Co., Ltd. accounted for under the equity method	Long-term accounts receivable-related parties	HKD 92,972	-	-	-	-	-
Cayman Ton Yi Industrial Holdings Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	An investee company accounted for under the equity method	Accounts receivable	US 4,490	17.65	-	-	US 4,490	-
	"	"	Other receivables	US 10,000	-	-	-	-	-
	Fujian Ton Yi Tinplate Co., Ltd.	"	Accounts receivable	US 7,655	36.65	-	-	US 7,655	-
	"	"	Other receivables	US 20,000	-	-	-	-	-

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 (Thailand) Ltd.	Uni-President Marketing Ltd.	An investee company accounted for under the equity method	Accounts receivable	THB 184,897	2.80	\$ -	-	\$ -	-
Fujian Ton Yi Tinplate Co., Ltd.	Chengdu Ton Yi Industrial Packaging Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	"	US 3,765	4.24	-	"	US 1,641	-
Uni-President (Vietnam) Co., Ltd.	Saigon Beverage Joint Stock Company (Tribeco)	An investee company accounted for under the equity method	Other receivables	VND100,862,500	-	-	"	-	-
Chengdu President Enterprises Food Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	An investee company of President Enterprises (China) Investment Co., Ltd. accounted for under the equity method	"	RMB 54,000	-	-	-	-	-
Hefei President Enterprises Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	"	Accounts receivable	RMB 26,366	20.70	-	-	-	-
Nanchang President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	"	"	RMB 21,191	11.15	-	-	-	-
Uni-Splendor Corp.	Grand-Prosper (HK) Ltd.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	Accounts receivable	US 12,732	2.28	-	-	-	-
Grand-Prosper (HK) Ltd.	Uni-Splendor Technology (Huizhou) Corp.	An investee company accounted for under the equity method	"	US 112,685	0.24	-	-	-	-
Da Tong Ying Corp.	Uni-Splendor Corp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	"	184,902	0.94	-	-	-	-
Uni-Home Tech Corp.	Uni-Splendor (BVI) Corp.	An investee company accounted for under the equity method	Other receivables	US 6,246	-	-	-	-	-

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(3).

(2) The derivative financial instrument transactions of the subsidiaries

(A) The related information of derivative financial instruments for hedging by the Company's subsidiaries as of June 30, 2010 are as follows:

Name of endorsees	Derivative financial instruments	June 30,2010	
		Contract amount	Book value
Uni-Splendor Corp.	Forward exchange contracts -buy NTD sell JP	(JP 400, 000)	USD 94
President Nisshin Corp.	Forward exchange contracts -sell NTD buy USD	USD 1, 600	(NTD 51, 125)
Ton-Yi Industrial Corp.	Forward exchange contracts -buy NTD sell USD	(USD 6, 000)	NTD 3, 373

(B) Additional disclosure information :

The Company's subsidiaries recognized a net loss of \$994 for the year ended June 30, 2010.

(2) Disclosure information of investee company

Related information on investee companies for the period ended June 30, 2010 (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%	\$ 18,943,226	\$ 1,357,126	\$ 1,357,126	Subsidiary
	Kai Nan Investment Co., Ltd.	Tainan Hsien	"	3,793,014	3,793,014	379,301	"	2,665,755	286,473	286,473	"
	Kai Yu Investment Co., Ltd.	"	"	4,662,054	4,662,054	379,705	"	1,934,191	415,660	414,003	"
	President International Trade and Investment Corp.	Trotola, British Virgin Islands	"	582,546	1,750,533	10,700	"	1,604,523	(136)	(136)	"
	President Global Corp.	Buena Park, CA, U.S.A.	Instant noodles and juice can importation	147,250	147,250	500	"	572,864	60,426	60,426	"
	Nanlien International Corp.	Taipei City	Importation and exportation business	525,890	525,890	99,999	99.99%	1,052,070	94,103	94,633	"
	Tung Ho Development Corp.	Taipei Hsien	Entertainment business	3,016,930	3,016,930	72,120	72.12%	504,310	(63,891)	(46,078)	"
	President International Development Corp.	Taipei City	Investment on manufacturing business	10,251,454	9,421,304	1,020,515	68.03%	9,892,931	612,957	401,256	"
	Tait Marketing and Distribution Co., Ltd.	"	Product marketing agents and logistics	704,360	704,360	60,192	63.70%	594,963	(33,333)	(21,231)	"
	President Entertainment Corp.	Tainan Hsien	Entertainment business	1,250,717	1,250,717	98,885	61.80%	1,094,504	(8,039)	(4,968)	"
	Ton-Yi Industrial Corp.	"	Manufacturing of tinplate	9,061,326	9,061,326	685,102	45.55%	8,867,268	1,411,322	642,857	"
	President Chain Store Corp.	Taipei City	Operation of supermarkets	5,493,775	5,493,775	471,997	45.40%	8,824,252	3,176,719	1,470,554	"
	Scino Pharm Taiwan Ltd.	Tainan Hsien	Biochemistry	3,841,085	747,577	239,371	43.41%	3,905,005	531,326	154,722	"

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.	President Fair Development Corp.	Kaohsiung City	Shopping mall, Department store and trading	\$ 4,551,750	\$ 4,551,750	445,500	40.50%	\$ 3,433,766	(\$ 373,293)	(\$ 151,184)	Subsidiary
	Eagle Cold Storage Enterprises Co., Ltd.	Taichung City	Sales of cold foods	496,674	534,324	38,006	31.82%	505,577	30,331	10,194	—
	Kuang Chuan Dairy Co., Ltd.	Taipei City	Manufacturing and sales of dairy products \ soft drinks etc.	961,560	961,560	31,253	31.25%	1,387,350	(11,281)	(3,525)	—
	TTET Union Corp.	Tainan Hsien	Soybean crushing	362,859	362,859	47,991	30.00%	927,026	319,935	95,948	—
	Uni-President Development Corp.	Taipei City	Operation for MRT station and auxiliary facilities	900,000	900,000	90,000	"	797,072	(44,361)	(13,308)	Subsidiary
	President Securities Corp.	"	Securities trading	2,141,370	2,141,370	322,900	27.23%	5,431,358	44,273	12,056	—
	Presicarre Corp.	"	General merchandise	198,677	198,677	128,902	20.50%	1,991,967	330,997	67,854	—
	Uni-President Dream Parks Corp. etc.	Tainan Hsien etc.	Sales of foods, advertising and travel consulting service etc.	4,442,420	4,673,229	286,468	1.46%~100.00%	3,374,946	667,821	248,576	—
Cayman President Holdings Ltd.	Sanshui Jianlibao Commerce Co., Ltd	Foshan City, Guangdong Province	Sales of soft drinks	US 55,879	US 55,879	—	100%	US 35,762	(US 1,154)	—	Subsidiary
	Linkhope Int'l.LLC	Delaware, USA	General investments	US 27,043	US 27,043	—	"	US 33,643	US 297	—	"
	Uni-President Enterprises Asia Holdings Ltd.	Grand Cayman, Cayman Islands	"	US 75,000	US 46,000	75,000	"	US 29,251	US 5,451	—	"
	Uni-President Enterprises China Holdings Ltd.	"	Foods investment	US 338,871	US 338,871	2,645,090	73.49%	US 677,935	US 43,711	—	"
	Zhangjiagang 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 15,190	US 1,312	—	"
	Queen Holdings (BVI) Ltd.	Tortola, British Virgins Island	General investments	US 12,067	US 12,067	5	45.40%	US 12,925	US 681	—	—
	President-Kikkoman Zhenji Foods Co., Ltd.	Shijiazhuang City, Hebei Province	Manufacturing and sales of food	US 19,758	US 19,758	—	45.00%	US 19,378	US 25	—	—

Investors	Name of investees	Address	Main Business	Original investments		Holding status			Net income (loss) of the investee	Income (loss) recognized by the Company	Note
				Ending balance of the current period	Ending balance of prior period (Note 1)	Shares (in thousands)	Percentage of ownership	Book value			
Cayman President Holdings Ltd.	Cargill President Holdings Pte Ltd.	Ocean Towers, Singapore	General investments	US 15,280	US 15,280	15,280	38.20%	US 34,117	US 2,766	\$ -	-
	Tianjin Fuye Commercial Co., Ltd. etc.	Tianjin City etc.	Bulk-sale etc.	US 32,020	US 32,785	15,011	20.00%~100.00%	US 25,414	US 7,689	-	-
Kai Nan Investment Co., Ltd.	Kai Nan (BVI) Investment Co., Ltd.	Tortola, British Virgin Islands	Professional investments	610,506	610,506	-	100.00%	747,221	79,296	-	Subsidiary
	Chang-Tung Corporation Ltd.	Tainan Hsien	Sales of instant noodles and soft drinks	10,000	10,000	1,000	25.00%	11,585	3,470	-	-
	President Securities Corp.	Taipei City	Securities trading	601,549	601,549	32,678	2.76%	547,012	44,273	-	-
Kai Yu Investment Co., Ltd.	Kai Yu (BVI) Investment Co., Ltd.	Tortola, British Virgin Islands	Investment on manufacturing business etc.	1,209,212	1,209,212	36,000	100.00%	1,277,887	100,550	-	Subsidiary
	Ton-Yi Industrial Corp.	Tainan Hsien	Manufacturing of tinplate	122,262	122,262	25,186	1.67%	326,065	1,411,322	-	"
	President Chain Store Corp. etc.	Taipei City etc.	Operation of supermarkets etc.	640,534	640,534	34,500	0.40%~100.00%	877,285	4,206,389	-	-
Nanlien International Corp.	Lien Bo Enterprises Corp. etc.	Taipei City etc.	Sales of foods etc.	1,295,715	1,292,067	100,404	20.00%~100.00%	1,361,261	336,318	-	-
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%	9,609,527	455,475	-	Subsidiary
	Ton Yu Investment Inc.	Taipei City	Professional investment etc.	1,100,000	1,572,950	110,000	"	669,446	158,659	-	"
	President Life Sciences Co., Ltd.	"	Manufacturing of chemical material and instrument	610,000	781,000	61,000	"	338,001	20,849	-	"
	President Fair Development Corp.	Kaohsiung City	Shopping mall, Department store and trading	4,851,750	4,851,750	445,500	40.50%	3,433,766 (	373,293)	-	"

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 International Development Corp.	President Entertainment Corp.	Tainan Hsien	Entertainment business	\$ 1,401,819	\$ 1,401,819	61,115	38.19%	\$ 676,502	(\$ 8,039)	\$ -	Subsidiary
Corp.	Kang Na Hsiung Enterprises Co., Ltd.	"	Sanitary napkin, wipe, diaper	304,779	304,779	40,824	20.71%	659,858	151,248	-	-
	Uni-President Development Corp.	Taipei City	Operation for MRT station and auxiliary facilities	600,000	600,000	60,000	20.00%	531,381	(44,361)	-	Subsidiary
	Scino Pharm Taiwan Ltd. etc.	Tainan Hsien etc.	Biochemistry etc.	926,612	973,306	49,971	4.06%~50.00%	532,622	510,492	-	"
Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd.	Grand Caymen , Cayman Islands	Professional investment	3,144,727	3,144,727	9,310	100.00%	3,963,136	502,390	-	"
	Tovecan Corp.	Ho Chi Minh City, Vietnam	Manufacturing of cans	43,740	43,740	-	51.00%	83,494	6,831	-	"
President Chain Store Corp.	President Chain Store (BVI) Holdings Ltd.	Tortola, British Virgin Islands	Professional investments	2,558,698	2,558,698	77,053	100.00%	2,469,164	(126,116)	-	"
	PCSC BVI(China) Ltd.	"	"	1,650,388	1,650,388	50,513	"	1,059,813	37,641	-	"
	President Drugstore Business Corp.	Taipei City	Sales of cosmetics and medicines	396,000	396,000	50,744	"	691,012	125,948	-	"
	Ren-Hui Investment Corp.	"	Professional investments	728,037	728,037	53,195	"	305,398	88,174	-	"
	Mech-President Corp.	Tainan Hsien	Gas stations, cables	904,475	904,475	53,504	80.87%	618,495	22,995	-	"
	President Pharmaceutical Corp.	"	Wholesale of medicines and medical appliances	330,216	330,216	17,521	73.74%	404,967	75,600	-	"
	President Transnet Corp.	Taipei Hsien	Transprotation of goods	711,576	711,576	70,000	70.00%	572,736	123,165	-	"
	Uni-President Department Stores Corp.	Kaohsiung City	Department store	1,400,000	1,120,000	84,000	"	466,001	(170,241)	-	"

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.	President Musashino Corp.	Tainan Hsien	Bakery industrial	\$ 389,416	\$ 389,416	36,603	70.00%	\$ 409,632	\$ 8,780	\$ -	Subsidiary
	Uni-President Cold Chain Corp.	"	Distribution center	237,437	237,437	19,563	60.00%	354,421	119,816	-	"
	Uni-President Development Corp.	Taipei City	Operation for MRT station and auxiliary facilities	600,000	600,000	60,000	20.00%	531,285	(44,361)	-	"
	President Yilan Art and Culture Corp. etc.	Yilan Country etc.	Art exhibition etc.	2,905,085	3,070,369	153,619	25.00%~100.00%	2,291,475	454,373	-	-
President Fair Development Corp.	Kainan Plywood & Wood Mfg. Co., Ltd.	Kaohsiung City	Rent of land and plants	685,649	685,649	20,000	100.00%	1,372,516	1,687	-	Subsidiary
Uni-President Enterprises China Holdings Ltd.	Uni-President Asia Holdings Ltd.	Grand Cayman, Cayman Island	Professional investments	RMB 3,520,202	RMB3,520,202	214,470	100.00%	RMB5,413,530	RMB 281,154	-	"
	Yantai North Andre Juice Co., Ltd.	Yantai City, Shandong Province	Manufacturing and sales of juice	RMB 1,436	RMB 1,436	2,370	0.05%	RMB 1,436	-	-	-
Uni-President Asia Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	Hong Kong	Professional investments	RMB 5,145,104	RMB5,145,104	-	100.00%	RMB5,399,208	RMB 278,821	-	Subsidiary
	Champ Green Capital Limited etc.	Hong Kong etc.	"	RMB 1,562	RMB 1,562	1,600	"	RMB 7,454	RMB 2,892	-	"
President Chain Store (BVI) Holdings Ltd.	President Chain Store in Hong Kong Holdings Ltd.	Hong Kong	"	US 35,969	US 34,061	35,389	"	US 20,272	(US 3,354)	-	"
	President Chain Store (Labuan) Holdings Ltd.	Labuan	"	US 20,684	US 20,684	20,684	"	US 15,900	US 1,660	-	"
	Presiclerc Limited etc.	Tortola, British Virgin Islands etc.	"	US 18,743	US 18,523	18,714	48.92%~51.00%	US 2,331	(US 1,304)	-	-

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.	PSCS BVI (China) Supermarket Ltd.	Tortola, British Virgin Islands	Professional investments	US	27,263	US	27,263	27,263	100.00%	US	23,912	US	1,444	\$	-	Subsidiary
	PSCS (China) Restaurant Limited etc.	Tortola, British Virgin Islands etc.	"	US	23,201	US	23,201	23,201	"	US	9,034	(US)	261)		-	"
President Chain Store in Hong Kong Holdings Ltd.	President Chain Store Corp. (Shanghai)	Shanghai City	Chain store	US	14,633	US	14,633	-	"	US	10,004	(US)	1,981)		-	"
	PCSC (Chengdu) Hypermarket Ltd. etc.	Chengdu City, Szechwan Province etc.	Whole sale	US	52,293	US	51,713	-	30.00%~100.00%	US	27,541	US	967		-	"
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	79,932	US	3,881		-	"
	PT ABC President Indonesia etc.	Indonesia etc.	Manufacturing and sales of instant noodles, soft drinks etc.	US	78,194	US	76,688	163,440	40.00%~100.00%	US	18,657	US	2,375		-	-
Kai Nan (BVI) Investment Co., Ltd.	Qingdao President Feed & Livestock Co., Ltd.	Qingdao City, Shandong Province	Manufacturing and sales of marine products, livestock, pet foods	US	11,340	US	11,340	-	90.00%	US	11,114	(US)	661)		-	Subsidiary
	Zhongshan President Enterprises Co., Ltd.	Zhongshan City, Guangdong Province	"	US	12,000	US	12,000	-	61.86%	US	15,975	US	1,777		-	"
	Cargill President Holdings Pte Ltd.	Dongguan City, Guangdong Province	Professional investments	US	4,720	US	4,720	4,720	11.80%	US	10,287	(US)	2,766)		-	-
	Tianjiang President Enterprises Food Co., Ltd. etc.	Tianjin City etc.	Manufacturing and sales of flour, instant noodles, etc.	US	14,510	US	14,510	-	100.00%	US	6,726	(US)	2,190)		-	Subsidiary

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	Ending balance	Shares	Percentage	Book value			
				the current period	of prior period (Note 1)							(in thousands)	of ownership
President (B.V.L.)	PIIH Investment	Singapore	General investment	US 62,000	US 62,000	62,000	100.00%	US 62,000	US 8	\$ -	Subsidiary
International Investment Holdings Ltd.	Uni-Home Tech Corp.	Tortola, British Virgin Islands	"	US 32,472	US 32,472	47,472	50.00%	US 63,816	US 2,956	-	"
	President Energy Development (Cayman Island) Ltd.	Grand Cayman, Cayman Islands	Energy investments	US 13,813	US 15,022	13,700	40.29%	US 11,734	US 4,666	-	"
	OutLook Investment Pte Ltd.	Singapore	Professional investments	US 9,608	US 9,608	9,608	25.00%	US 15,090	US 422	-	-
	AndroScience Corp. etc.	U.S.A. etc.	Research and Develop on Prostate cancer and Osteoporosis, etc.	US 4,138	US 4,228	11,080	20.27%~41.32%	US 2,805	(US 790)	-	-
Uni-Home Tech Corp.	Uni-Splendor Corp.	Tortola, British Virgin Islands	Sales of electric appliances	US 1,000	US 1,000	1,000	100.00%	US 32,353	US 11,301	-	Subsidiary
	Ever-Splendor Electrics (Shenzhen) Co., Ltd.	Shenzhen City, Guangdong Province	Manufacturing and Sales of electric appliances	US 57,791	US 57,791	-	"	US 46,772	(US 1,245)	-	"
	Da Tong Ying Corp.	Tainan City	Manufacturing and Sales of electric appliances	US 6,155	US 6,155	19,900	"	US 6,128	(US 672)	-	"
	Grand-Prosper (HK) Limited.	Hong Kong	Sales of electric appliances	US 20,000	US 20,000	155,094	"	(US 49,363)	(US 6,323)	-	"
Uni-President Hong Kong Holdings Ltd.	President Enterprises (China) Investment Co., Ltd.	Shanghai City	Professional investments	RMB 5,145,104	RMB5,145,104	-	"	RMB5,091,351	RMB 288,917	-	"
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 466,806	-	"	RMB 596,938	RMB 53,917	-	"
	Wuhan President Enterprises Food Co., Ltd.	Wuhan City, Hubei Province	"	RMB 348,113	RMB 348,113	-	"	RMB 486,403	RMB 62,684	-	"

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.	Chengdu President Enterprises Food Co., Ltd.	Wenjiang Hsien, Sichuan Province	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	RMB 370,516	RMB 370,516	-	100.00%	RMB 466,271	RMB 21,522	\$ -	Subsidiary
	Guangzhou President Enterprises Co., Ltd.	Guangzhon City, Guangzhou Province	"	RMB 479,348	RMB 479,348	-	"	RMB 505,268	RMB 18,124	-	"
	Zhengzhou President Enterprises Co., Ltd.	ZhengZhou City, Henan Province	"	RMB 270,150	RMB 270,150	-	"	RMB 352,880	RMB 53,028	-	"
	Hefei President Enterprises Co., Ltd.	Hefei City, Anhui Province	"	RMB 151,187	RMB 151,187	-	"	RMB 202,412	RMB 28,292	-	"
	Xinjiang President Enterprises Food Co., Ltd.	Urerngi City, Xinjiang Province	Manufacturing and sales of Tomato products, soft drinks	RMB 196,679	RMB 196,679	-	"	RMB 195,093	RMB 13,639	-	"
	Fuzhou President Enterprises Co., Ltd.	Fuchou City, Fukien Provinc	Manufacturing and sales of instant noodles, soft drinks, mineral water	RMB 146,351	RMB 146,351	-	"	RMB 179,988	RMB 13,088	-	"
	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 176,586	RMB 13,545	-	"
	Shenyang President Enterprises Co., Ltd.	Shenyang City, Liaoning Province	"	RMB 233,106	RMB 233,106	-	"	RMB 178,157	RMB 1,742	-	"
	Kunming President Enterprises Food Co., Ltd.	Kunming City, Yunnan Province	"	RMB 107,038	RMB 107,038	-	75.00%	RMB 98,727	(RMB 11,216)	-	"
	Nanchang President Enterprises Co., Ltd.	Nanchang City, Jiangxi Province	"	RMB 117,146	RMB 117,146	-	72.18%	RMB 137,407	RMB 14,168	-	"
	Jinmailang Beverage (Beijing) Co., Ltd.	Beijing City	Manufacturing, processing and sales of soft drinks, fruits, vegetables	RMB 300,000	RMB 300,000	-	40.40%	RMB 346,327	RMB 30,516	-	"

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.	Harbin President Enterprises Co., Ltd. etc.	Harbin City, etc.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food etc.	RMB 539,965	RMB 533,138	-	45.00%~100.00%	RMB 100,525	(RMB 21,724)	\$ -	Subsidiary
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 119,335	US 8,613	-	"
	Cayman Jiangsu Ton Yi Holdings Ltd.	"	"	US 35,903	US 35,903	5	"	US 67,927	US 5,339	-	"
	Wuxi Ton Yi Industrial Packaging Co., Ltd.	Wuxi City, Jiangsu Province	Manufacturing of cans	US 7,000	US 7,000	-	"	US 16,054	US 560	-	"
	Chengdu Ton Yi Industrial Packaging Co., Ltd. etc.	Chengdu City, Szechwan Province etc.	"	US 7,510	US 7,510	1	"	US 5,709	US 1,136	-	"
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 117,796	US 9,901	-	"
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 64,098	US 6,399	-	"
Kai Yu (BVI) Investment Co., Ltd. etc.	Zhongshan President Enterprises Co., Ltd. etc.	Zhongshan City, Guangdong Province etc.	Manufacturing and sales of marine products, livestock, pet foods	7,793,885	5,585,264	292,042	-	5,741,931	1,597,284	-	-

(Note) Ending balance of December 31, 2009.

(3)Disclosure of information on indirect investment in Mainland China

1. The basic information of investment in Mainland China as of June 30, 2010 are as follows(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) (Note2)	Investment balance as of June 30,2010	Accumulated remittance
					Payment	Remittance						
President Enterprises (China) Investment Co., Ltd.	Professional investments	US\$ 456,620	(Note 1)	US\$ 95,538	US\$ —	US\$ —	US\$ 95,538	73.49%	RMB\$ 212,325 (Note2)	RMB\$ 3,741,634	\$ —	
Kunshan President Enterprises Food Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	US 59,000	"	US 40,000	US —	US —	US 40,000	"	RMB 39,624 (Note2)(Note5)	RMB 438,690	—	
Guangzhou President Enterprises Co., Ltd.	"	US 60,000	"	US 48,000	US —	US —	US 48,000	"	RMB 13,320 (Note2)(Note5)	RMB 371,321	—	
Wuhan President Enterprises Food Co., Ltd.	"	US 44,600	"	US 26,440	US —	US —	US 26,440	"	RMB 46,066 (Note2)(Note5)	RMB 357,458	—	
Chengdu President Enterprises Food Co., Ltd.	"	US 50,000	"	US 31,023	US —	US —	US 31,023	"	RMB 15,816 (Note2)(Note5)	RMB 342,663	—	
Zhengzhou President Enterprises Food Co., Ltd.	"	US 37,000	"	US 11,023	US —	US —	US 11,023	"	RMB 38,970 (Note2)(Note5)	RMB 259,331	—	
Hefei President Enterprises Co., Ltd.	"	US 20,000	"	US 10,000	US —	US —	US 10,000	"	RMB 20,792 (Note2)(Note5)	RMB 148,753	—	
Xinjiang President Enterprises Food Co., Ltd.	Tomato products, instant noodles, soft drinks	US 25,500	"	US 13,077	US —	US —	US 13,077	"	RMB 10,024 (Note2)(Note5)	RMB 143,374	—	

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) of June 30,2010	Investment balance as of June 30,2010	Accumulated remittance
		US\$	RMB			US\$	US\$		US\$	US\$			
Beijing President Food Co., Ltd.	Manufacturing and sales of instant noodles	US\$	23,400	(Note 1)	US\$ 7,503	US\$ —	US\$ —	\$ 7,503	73.49%	(RMB\$ 6,194) (Note2)(Note5)	(RMB\$ 12,364)	\$ —	
Integrated Marketing & Distribution Co.,Ltd.	Sales and packaging of food, ironware, office supplies	RMB	2,000	"	US —	US —	US —	US —	"	(RMB 590) (Note2)	(RMB 20,058)	—	
Jinmailang Beverage (Beijing) Co., Ltd.	development, processing and soft drink sales of vegetable	RMB	742,600	"	US —	US —	US —	US —	36.75%	RMB 22,427 (Note2)(Note5)	RMB 306,914	—	
Guilin Ziquan Beverage Industried Co.,Ltd.	Manufacturing and sales of mineral water	US	9,000	"	US —	US —	US —	US —	33.07%	(RMB 1,009) (Note2)(Note5)	RMB 19,323	—	
Kunshan Sanwa Foods Industry Co., Ltd.	Flavoring	US	1,200	"	US 180	US —	US —	US 180	11.02%	— (Note5)	RMB 538	—	
Sanshui Jianlibao Commerce Co., Ltd	soft drink	RMB	430,000	"	US 43,950	US —	US —	US 43,950	100.00%	(US 1,154) (Note2)	US 35,762	—	
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	"	US 1,777 (Note2)	US 25,824	—	
Songjiang President Enterprises Co., Ltd.	Manufacturing and sales of fats, feed, flour	US	19,000	"	US —	US —	US —	US —	"	US 1,834 (Note2)	US 7,172	—	

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 balance as of June 30,2010		Accumulated remittance
		US\$				Payment	Remittance		US\$		Investment gain (loss)	US\$	
Tianjiang President Enterprises Food Co., Ltd.	Manufacturing and sales of flour, instant noodles, etc.	US\$	15,210	(Note 1)	US\$ 13,207.4	US\$ —	US\$ —	US\$ 13,207.4	100.00%	US\$ 48	(Note2)	US\$ 4,898	\$ —
Meishan President Feed and Oil Co., Ltd.	Animal feeds, vegetable oil	US	10,000	"	US 9,400	US —	US —	US 9,400	"	US 2,142	(Note2)	US 1,828	—
Qingdao President Feed and Livestock Co., Ltd.	Manufacturing and sales of marine products, livestock, pet foods	US	15,000	"	US 12,000	US —	US —	US 12,000	90.00%	(US 595)	(Note2)	US 11,114	—
Zhangjiagang President Nisshin Food Co., Ltd.	Manufacturing and sales of fats, feed, flour	US	17,000	"	US 10,200	US —	US —	US 10,200	60.00%	US 787	(Note2)	US 15,190	—
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 121)	(Note2)	US 38,672	—
President Fuche (Qingdo) Co., Ltd.	Manufacturing and processing of eggs	US	1,500	"	US —	US —	US —	US —	"	(RMB 141)	(Note2)	(RMB 2,314)	—
President-Kikkoman Zhenji Foods Co., Ltd.	Manufacturing and sales of food	RMB	300,000	"	US —	US —	US —	US —	45.00%	US 11	(Note2)	US 19,378	—
Tianjin Fuye Commercial Co., Ltd.	Manufacturing and sales of hypermarket	US	12,000	"	US 5,400	US —	US —	US 5,400	"	US 98	(Note2)	US 7,213	—
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 5,099)	(Note2)	RMB 19,044	—
Guangzhou Jiaguang supermarket Co., Ltd.	Warehouse & wholesale	US	12,000	"	US 1,200	US —	US —	US 1,200	20.00%	US 302	(Note2)	US 2,845	—
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)

<u>Accumulated investment balance from Taiwan to Mainland China</u>	<u>Amount approved by MOEA</u>	<u>Ceiling amount of investment in Mainland China by MOEA</u>
\$ 13,863,154 (Note 3)	\$ 15,086,773 (Note 3)	\$ 39,852,935 (Note4)
(US\$ 431,202.3)	(US\$ 469,262)	

(Note1) Indirect investment in PRC through existing companies located in the third area.

(Note2) Recognized based on unreviewed financial statements for the six-month period ended June30, 2010 for each entity.

(Note3) Calculated at exchange rate of \$32.15 (US dollars to NT dollars).

(Note4) The net capital is counted by 60%. The consolidated financial statements of Uni-president Enterprises Corp. as of and for the six-month period ended June30, 2010 are still being prepared by the Company, so the net capital is counted by 60%.

(Note5) 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:

(1) Purchase : None.

(2) Sale : None.

(3) Account receivable : None.

(4) Account payable : None.

(5) Endorsement, guarantee and security:

<u>Name of endorsee</u>	<u>June30,2010</u>	<u>Purpose of quarantine</u>
Sanshui Jianlibao Commerce Co. , Ltd.	<u>\$ 3,185,650</u>	Loan

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

12. SEGMENT INFORMATION

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