

**UNI-PRESIDENT ENTERPRISES CORP.**  
**NON-CONSOLIDATED FINANCIAL STATEMENTS**  
**AND REPORT OF INDEPENDENT ACCOUNTANTS**  
**JUNE 30, 2012 AND 2011**

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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, 2012 and 2011, 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 \$9,284,529 thousand and \$9,399,182 thousand as of June 30, 2012 and 2011, respectively, and their related net investment income amounted to \$85,621 thousand and \$288,429 thousand 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 "Regulations Governing the Auditing and Attestation 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 the other auditors provide a reasonable basis for our opinion.

As described in Note 4(8) 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 \$53,853,202 thousand and \$39,913,041 thousand (net of long-term investments with negative balance amounting to \$52,756 thousand and \$28,178 thousand, respectively, shown as other liabilities-other) as of June 30, 2012 and 2011, respectively, and the related investment income amounted to \$3,228,379 thousand and \$1,470,542 thousand 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, 2012 and 2011, 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”, and generally accepted accounting principles in the Republic of China.

We have reviewed the consolidated financial statements of Uni-President Enterprises Corp. and its subsidiaries (not presented herein) as of and for the six-month periods ended June 30, 2012 and 2011. In our report dated August 29, 2012, we expressed a qualified conclusion on those statements.

PricewaterhouseCoopers, Taiwan

August 29, 2012

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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)

ASSETS	Notes	2012	2011
<b>Current Assets</b>			
Cash and cash equivalents	4(1)	\$ 131,364	\$ 226,929
Financial assets at fair value through profit or loss - current	4(2)	3,300,000	2,800,000
Notes receivable, net	3 and 4(3)	705,505	854,061
Accounts receivable, net	3 and 4(4)	1,367,087	1,524,736
Accounts receivable, net - related parties	3 and 5	4,418,681	4,053,321
Other receivables	3	206,499	284,625
Other receivables - related parties	3 and 5	156,662	122,235
Inventories, net	4(5)	2,679,085	3,933,757
Prepayments		160,706	162,567
Deferred income tax assets - current	4(22)	217,055	207,311
<b>Total current assets</b>		<u>13,342,644</u>	<u>14,169,542</u>
<b>Funds and Investments</b>			
Available-for-sale financial assets - non-current	4(6) and 10	2,269,197	3,049,885
Financial assets carried at cost - non-current	4(7)(13) and 5	1,279,040	1,310,935
Long-term equity investments accounted for under the equity method	4(8)(13) and 5	85,145,680	79,675,804
<b>Total funds and investments</b>		<u>88,693,917</u>	<u>84,036,624</u>
<b>Property, Plant and Equipment, Net</b>			
<b>Cost</b>	4(9)(13) and 6		
Land		4,026,172	1,065,629
Buildings		4,068,316	3,856,113
Machinery and equipment		10,018,420	9,755,332
Piping infrastructure and electricity generation equipment		678,509	650,160
Transportation equipment		110,100	85,600
Office equipment		599,949	603,327
Leasehold improvements		127,001	142,712
Other equipment		4,524,281	4,329,290
Revaluation increments		3,225,634	2,852,436
<b>Cost and revaluation increments</b>		27,378,382	23,340,599
Less: Accumulated depreciation		( 15,803,958 )	( 15,294,315 )
Less: Accumulated impairment loss		( 9,278 )	-
Construction in progress and prepayments for equipment		367,683	466,439
<b>Total property, plant and equipment, net</b>		<u>11,932,829</u>	<u>8,512,723</u>
<b>Intangible Assets</b>			
<b>Deferred pension costs</b>	4(17)	22,189	39,157
<b>Other Assets</b>			
Assets leased to others	4(9)(10) and 6	4,508,540	4,434,805
Idle assets	4(9)(11)(13) and 6	110,741	113,435
Refundable deposits		132,432	137,943
Deferred expenses	4(12)	30,254	28,410
Deferred income tax assets - non-current	4(22)	-	223,643
Other assets - other	4(9) and 6	215,356	62,240
<b>Total other assets</b>		<u>4,997,323</u>	<u>5,000,476</u>
<b>TOTAL ASSETS</b>		<u>\$ 118,988,902</u>	<u>\$ 111,758,522</u>

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UNI-PRESIDENT ENTERPRISES CORP.  
NON-CONSOLIDATED BALANCE SHEETS  
JUNE 30  
(Expressed in thousands of New Taiwan dollars)

LIABILITIES AND STOCKHOLDERS' EQUITY	Notes	2012	2011
<b>Current Liabilities</b>			
Short-term loans	4(14)	\$ 160,186	\$ 732,598
Financial liabilities at fair value through profit or loss - current	4(2)	-	1,113
Notes payable		3,582	3,582
Accounts payable		1,942,901	1,874,172
Accounts payable - related parties	5	185,641	249,411
Income tax payable	4(22)	120,079	108,074
Accrued expenses	5	3,753,591	3,412,010
Other payables		4,709,396	6,093,400
Receipts in advance		62,826	68,595
Long-term liabilities - current portion	4(15)	2,200,000	-
<b>Total current liabilities</b>		<u>13,138,202</u>	<u>12,542,955</u>
<b>Long-term Liabilities</b>			
Bonds payable	4(15)	12,800,000	10,000,000
Long-term loans	4(16)	14,409,109	18,090,000
<b>Total long-term liabilities</b>		<u>27,209,109</u>	<u>28,090,000</u>
<b>Reserve</b>			
<b>Reserve for land revaluation incremental tax</b>	4(9)	<u>1,076,566</u>	<u>815,439</u>
<b>Other Liabilities</b>			
Accrued pension liabilities	4(17)	2,309,141	2,225,815
Guarantee deposits received		87,506	77,647
Deferred income tax liabilities - non-current	4(22)	10,252	-
Other liabilities - other	4(8)	52,756	28,178
<b>Total other liabilities</b>		<u>2,459,655</u>	<u>2,331,640</u>
<b>Total liabilities</b>		<u>43,883,532</u>	<u>43,780,034</u>
<b>Stockholders' Equity</b>			
<b>Capital</b>	1 and 4(18)		
Common stock		45,443,686	42,871,402
Stock dividends to be distributed		3,181,058	2,572,284
<b>Capital Reserve</b>	4(19)		
Additional paid-in capital in excess of par - common stock		489,454	489,454
Additional paid-in capital - treasury stock transactions		34,027	34,027
Capital reserve from donated assets		591	548
Capital reserve from long-term investments		5,989,142	5,737,704
<b>Retained Earnings</b>	4(18)(20)		
Legal reserve		10,095,973	9,151,205
Special reserve		105,429	95,736
Undistributed earnings		8,409,919	6,082,304
<b>Other Adjustments to Stockholders' Equity</b>			
Cumulative translation adjustments		1,001,528 (	991,696 )
Unrecognized pension cost	4(17)	( 2,237,707 ) (	2,115,042 )
Unrealized gain or loss on financial instruments	4(6)(8) and 10	134,143	1,888,320
Asset revaluations	4(9)	2,458,127	2,162,242
<b>Total stockholders' equity</b>		<u>75,105,370</u>	<u>67,978,488</u>
<b>Contingent Liabilities and Commitments</b>	5 and 7		
<b>TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY</b>		<u>\$ 118,988,902</u>	<u>\$ 111,758,522</u>

The accompanying notes are an integral part of these non-consolidated financial statements.  
See report of independent accountants dated August 29, 2012.

**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 as otherwise indicated)

Items	Notes	2012		2011	
<b>Operating Revenue</b>	5				
Sales		\$ 23,054,083		\$ 25,671,604	
Sales returns		( 35,388 )		( 75,659 )	
Sales discounts		( 725,741 )		( 726,679 )	
<b>Net Sales</b>		<u>22,292,954</u>		<u>24,869,266</u>	
Other operating revenues		639,170		415,479	
<b>Net Operating Revenues</b>		<u>22,932,124</u>		<u>25,284,745</u>	
<b>Operating Costs</b>	4(5)(21) and 5				
Cost of goods sold		( 15,959,534 )		( 19,027,331 )	
Other operating costs		( 623,492 )		( 399,506 )	
<b>Net Operating Costs</b>		<u>( 16,583,026 )</u>		<u>( 19,426,837 )</u>	
<b>Gross profit</b>		<u>6,349,098</u>		<u>5,857,908</u>	
<b>Operating Expenses</b>	4(21) and 5				
Sales and marketing expenses		( 3,726,258 )		( 3,528,971 )	
General and administrative expenses		( 1,451,897 )		( 1,157,203 )	
Research and development expenses		( 143,294 )		( 140,122 )	
<b>Total Operating Expenses</b>		<u>( 5,321,449 )</u>		<u>( 4,826,296 )</u>	
<b>Operating income</b>		<u>1,027,649</u>		<u>1,031,612</u>	
<b>Non-operating Income and Gains</b>					
Interest income		179		147	
Investment income accounted for under the equity method	4(8)	5,271,619		3,888,461	
Dividend income		41,511		52,468	
Gain on disposal of property, plant and equipment		1,741		2,671	
Gain on disposal of investments	4(2) and 5	-		83,652	
Foreign exchange gain, net	4(2)	9,951		-	
Rental income	4(10) and 5	165,647		156,628	
Reversal of impairment loss	4(9)(11)(13)	6,601		3,647	
Gain on valuation of financial assets	4(2)	-		58,573	
Gain on valuation of financial liabilities	4(2)	24		-	
Other non-operating income	5	483,524		457,278	
<b>Total Non-operating Income and Gains</b>		<u>5,980,797</u>		<u>4,703,525</u>	
<b>Non-operating Expenses and Losses</b>					
Interest expense	4(9)	( 169,624 )		( 135,542 )	
Loss on disposal of property, plant and equipment		( 6,600 )		( 4,583 )	
Loss on disposal of investments		( 17 )		-	
Foreign exchange loss	4(2)	-		( 13,750 )	
Financing charges		-		( 12,486 )	
Other non-operating losses	4(5) and 10	( 334,868 )		( 625,078 )	
<b>Total Non-operating Expenses and Losses</b>		<u>( 511,109 )</u>		<u>( 791,439 )</u>	
<b>Income before income tax</b>		<u>6,497,337</u>		<u>4,943,698</u>	
Income tax expense	4(22)	( 264,428 )		( 260,918 )	
<b>Net income</b>		<u>\$ 6,232,909</u>		<u>\$ 4,682,780</u>	
		<u>Before Tax</u>	<u>After Tax</u>	<u>Before Tax</u>	<u>After Tax</u>
<b>Basic Earnings Per Common Share (in dollars)</b>	4(23)				
Net income		<u>\$ 1.34</u>	<u>\$ 1.28</u>	<u>\$ 1.02</u>	<u>\$ 0.96</u>
<b>Diluted Earnings Per Common Share (in dollars)</b>	4(23)				
Net income		<u>\$ 1.33</u>	<u>\$ 1.28</u>	<u>\$ 1.01</u>	<u>\$ 0.96</u>

The accompanying notes are an integral part of these non-consolidated financial statements.  
See report of independent accountants dated August 29, 2012.

UNI-PRESIDENT ENTERPRISES CORP.  
NON-CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY  
FOR THE SIX-MONTH PERIODS ENDED JUNE 30.  
(Expressed in thousands of New Taiwan dollars)

	Capital			Retained Earnings				Cumulative Translation Adjustments	Unrecognized Pension Cost	Unrealized Gain or Loss on Financial Instruments	Asset Revaluations	Total
	Common Stock	Stock Dividends to be Distributed	Capital Reserves	Legal Reserve	Special Reserve	Undistributed Earnings						
<u>2011</u>												
Balance at January 1, 2011	\$ 42,871,402	\$ -	\$ 6,251,778	\$ 8,058,301	\$ -	\$ 11,066,708	(\$ 959,486 )	(\$ 2,121,934 )	\$ 2,636,955	\$ 2,162,552	\$ 69,966,276	
Distribution of 2010 net income (Note)												
Legal reserve	-	-	-	1,092,904	-	( 1,092,904 )	-	-	-	-	-	
Cash dividends	-	-	-	-	-	( 6,001,996 )	-	-	-	-	( 6,001,996 )	
Stock dividends	-	2,572,284	-	-	-	( 2,572,284 )	-	-	-	-	-	
Net income for the six months ended June 30, 2011	-	-	-	-	-	4,682,780	-	-	-	-	4,682,780	
Adjustment due to special reserve by subsidiaries	-	-	-	-	95,736	-	-	-	-	-	95,736	
Adjustment of capital reserve due to subsidiaries' retirement of treasury stock transactions	-	-	1,177	-	-	-	-	-	-	-	1,177	
Adjustment of capital reserve due to subsidiaries' adjustment of capital reserve	-	-	8,778	-	-	-	-	-	-	-	8,778	
Cumulative translation adjustments	-	-	-	-	-	-	( 32,210 )	-	-	-	( 32,210 )	
Adjustment of unrecognized pension cost by subsidiaries	-	-	-	-	-	-	-	6,892	-	-	6,892	
Adjustment of unrealized loss on financial instruments by subsidiaries	-	-	-	-	-	-	-	-	( 1,248,275 )	-	( 1,248,275 )	
Adjustment due to revaluation of available-for-sale financial assets	-	-	-	-	-	-	-	-	499,640	-	499,640	
Adjustment of asset revaluations by subsidiaries	-	-	-	-	-	-	-	-	-	( 310 )	( 310 )	
Balance at June 30, 2011	<u>\$ 42,871,402</u>	<u>\$ 2,572,284</u>	<u>\$ 6,261,733</u>	<u>\$ 9,151,205</u>	<u>\$ 95,736</u>	<u>\$ 6,082,304</u>	<u>(\$ 991,696 )</u>	<u>(\$ 2,115,042 )</u>	<u>\$ 1,888,320</u>	<u>\$ 2,162,242</u>	<u>\$ 67,978,488</u>	

(Continued)

UNI-PRESIDENT ENTERPRISES CORP.  
NON-CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY  
FOR THE SIX-MONTH PERIODS ENDED JUNE 30.  
(Expressed in thousands of New Taiwan dollars)

	Capital			Retained Earnings			Cumulative Translation Adjustments	Unrecognized Pension Cost	Unrealized Gain or Loss on Financial Instruments	Asset Revaluations	Total
	Common Stock	Stock Dividends to be Distributed	Capital Reserves	Legal Reserve	Special Reserve	Undistributed Earnings					
<u>2012</u>											
Balance at January 1, 2012	\$ 45,443,686	\$ -	\$ 6,500,842	\$ 9,151,205	\$ 105,429	\$ 10,847,205	\$ 1,614,590	(\$ 2,242,758)	(\$ 531,491)	\$ 2,458,437	\$ 73,347,145
Distribution of 2011 net income (Note)											
Legal reserve	-	-	-	944,768	-	( 944,768 )	-	-	-	-	-
Cash dividends	-	-	-	-	-	( 4,544,369 )	-	-	-	-	( 4,544,369 )
Stock dividends	-	3,181,058	-	-	-	( 3,181,058 )	-	-	-	-	-
Net income for the six months ended June 30, 2012	-	-	-	-	-	6,232,909	-	-	-	-	6,232,909
Adjustment of capital reserve due to subsidiaries' adjustment of capital reserve	-	-	12,372	-	-	-	-	-	-	-	12,372
Cumulative translation adjustments	-	-	-	-	-	( 613,062 )	-	-	-	( 613,062 )	-
Adjustment of unrecognized pension cost by subsidiaries	-	-	-	-	-	-	-	5,051	-	-	5,051
Adjustment of unrealized gain on financial instruments by subsidiaries	-	-	-	-	-	-	-	-	234,487	-	234,487
Adjustment due to revaluation of available-for-sale financial assets	-	-	-	-	-	-	-	-	431,147	-	431,147
Adjustment of asset revaluations by subsidiaries	-	-	-	-	-	-	-	-	-	( 310 )	( 310 )
Balance at June 30, 2012	<u>\$ 45,443,686</u>	<u>\$ 3,181,058</u>	<u>\$ 6,513,214</u>	<u>\$ 10,095,973</u>	<u>\$ 105,429</u>	<u>\$ 8,409,919</u>	<u>\$ 1,001,528</u>	<u>(\$ 2,237,707)</u>	<u>\$ 134,143</u>	<u>\$ 2,458,127</u>	<u>\$ 75,105,370</u>

(Note) The directors' and supervisors' remuneration were \$196,723 and \$170,058, and employees' bonuses were \$955,370 and \$817,572 in 2010 and 2011, 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 29, 2012.



**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)

	2012	2011
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>		
Net income	\$ 6,232,909	\$ 4,682,780
Adjustments to reconcile net income to net cash used in operating activities		
Gain on valuation of financial assets and liabilities	( 24 )	( 58,574 )
Provision for doubtful accounts	-	11,850
Doubtful accounts as other income	( 16,300 )	-
Reversal of allowance for doubtful accounts	( 25,754 )	( 15,560 )
Provision for inventory obsolescence	484	39,850
Investment income accounted for under the equity method	( 5,271,619 )	( 3,888,461 )
Cash dividends from equity subsidiaries	591,937	59,090
Loss (gain) on disposal of investments	17	( 83,652 )
Depreciation	436,109	457,095
Loss on disposal of property, plant and equipment	4,859	1,912
Reversal of impairment loss	( 6,601 )	( 3,647 )
Amortization	5,300	5,940
Changes in assets and liabilities		
Financial assets at fair value through profit or loss - current	( 3,300,000 )	( 2,800,000 )
Notes receivable	96,608	43,529
Accounts receivable	( 111,005 )	( 149,291 )
Accounts receivable - related parties	( 739,706 )	( 694,348 )
Other receivables	118,515	131,590
Other receivables - related parties	( 4,611 )	56,107
Inventories	454,483	( 504,124 )
Prepayments	( 15,954 )	68,726
Deferred income tax assets - current	( 798 )	( 7,652 )
Deferred income tax assets - non-current	138,419	170,541
Notes payable	( 3,625 )	( 4,172 )
Accounts payable	212,188	64,253
Accounts payable - related parties	( 38,928 )	( 4,841 )
Income tax payable	25,610	( 116,373 )
Accrued expenses	( 239,422 )	( 754,688 )
Other payables	3,230	( 38,005 )
Receipts in advance	48,832	54,945
Accrued pension liabilities	72	2,689
Deferred income tax liabilities - non-current	10,252	-
Net cash used in operating activities	( 1,394,523 )	( 3,272,491 )
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>		
Increase in employees' car loans	( 990 )	( 766 )
Increase in long-term investments - subsidiaries	-	( 77,280 )
Increase in long-term investments - non-subsidiaries	-	( 1,006,683 )
Proceeds from disposal of financial assets carried at cost - non-subsidiaries	-	92,090
Proceeds from disposal of long-term investments - subsidiaries	45	55,743
Proceeds from sale of long-term investments - non-subsidiaries	-	5,375
Proceeds from capital reduction of subsidiaries	-	33,333
Cash paid for acquisition of property, plant and equipment	( 443,056 )	( 395,719 )
Proceeds from disposal of property, plant and equipment	3,172	4,192
Decrease in refundable deposits	2,697	8,393
Increase in deferred expenses	( 9,909 )	( 1,735 )
Net cash used in investing activities	( 448,041 )	( 1,283,057 )

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UNI-PRESIDENT ENTERPRISES CORP.  
NON-CONSOLIDATED STATEMENTS OF CASH FLOWS  
FOR THE SIX-MONTH PERIODS ENDED JUNE 30  
(Expressed in thousands of New Taiwan dollars)

	2012	2011
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
Decrease in short-term loans	(\$ 874,099 )	(\$ 1,789,755 )
Decrease in notes and bills payable	( 299,990 )	( 299,978 )
Increase in bonds payable	5,000,000	3,000,000
(Decrease) increase in long-term loans	( 2,029,606 )	3,690,532
Increase (decrease) in guarantee deposits received	5,929	( 1,182 )
Net cash provided by financing activities	1,802,234	4,599,617
(Decrease) increase in cash and cash equivalents	( 40,330 )	44,069
Cash and cash equivalents at beginning of period	171,694	182,860
Cash and cash equivalents at end of period	\$ 131,364	\$ 226,929
<u>Supplemental disclosures of cash flow information</u>		
1. Interest paid (excluding capitalized interest)	\$ 174,554	\$ 118,712
2. Income taxes paid	\$ 90,945	\$ 214,402
<u>Investing and financing activities with partial cash payment</u>		
1. Proceeds from disposal of long-term investments-subsiaries	\$ 45	\$ 5,824
Add: Other receivables, beginning of period	18,567	149,362
Less: Other receivables, end of period	( 18,567 )	( 99,443 )
Proceeds from disposal of long-term investments-subsiaries	\$ 45	\$ 55,743
2. Acquisition of property, plant and equipment	\$ 387,843	\$ 390,688
Add: Other payables, beginning of period	110,129	48,347
Less: Other payables, end of period	( 54,916 )	( 43,316 )
Cash paid for acquisition of property, plant and equipment	\$ 443,056	\$ 395,719
<u>Other activities with no cash flow effect</u>		
Unpaid cash dividends	\$ 4,544,369	\$ 6,001,996

The accompanying notes are an integral part of these non-consolidated financial statements.  
See report of independent accountants dated August 29, 2012.

UNI-PRESIDENT ENTERPRISES CORP.  
NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS  
YEARS ENDED JUNE 30, 2012 AND 2011

(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, 2012, the Company's authorized capital was \$48,000,000, and the paid-in-capital was \$45,443,686, consisting of 4,544,369 thousand shares of common stock with a par value of \$10 (in NT dollars) per share. The Company is primarily engaged in the manufacture, processing and sales of various soft drinks, foods, animal feeds and flour.

(2) As of June 30, 2012, the Company had 4,931 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" 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;

(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 represent short-term, highly liquid investments that are readily convertible into fixed 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) Equity investments are recognized using trade date accounting. Debt instruments, beneficiary certificates and derivative financial instruments are recognized and derecognized using settlement date accounting. All 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) For derivatives that do not qualify for hedge accounting, if the derivative is an option, then the transaction is recognized at fair value on the trade date, and if the derivatives is not an option, then the transaction is recognized at zero fair value on the trade date.

(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, and the amount of the reversal is 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) Notes receivable and accounts receivable, other receivables

(a) Notes receivable and accounts receivable are claims generated from the sale of goods or services. Other receivables are those receivables arising from transactions other than the sale of goods or services. Notes receivable, accounts receivable and other receivables are initially recognized at fair value, and are subsequently measured at amortized cost less impairment using the effective interest method.

(b) The Company recognizes impairment loss on the financial instruments when there is an objective evidence of impairment. The amount of impairment is the book value less the present value of estimated future cash flows, discounted by original effective interest rate. If, subsequently, an event, directly related to impairment, indicates a decrease in impairment, the impairment loss recognized in prior years shall be recovered. The book value of the financial instruments after recovering the impairment shall not exceed the amortized cost that would have been had no impairment been previously recognized.

(8) Inventories

Inventories are stated at cost. Cost is determined using the weighted-average method. Fixed manufacturing overhead is allocated on the basis of the normal capacity of the production equipment. If production fluctuates over interim periods, the cost variances resulting from such fluctuation are deferred in the interim financial 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. The calculation of net realizable value is based on the estimated selling price in the normal course of business, net of 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.

(9) 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) For foreign investments accounted for under the equity method, the Group's proportionate share for the investee company's cumulative translation adjustment, resulting from translating the foreign investee company's financial statements into New Taiwan Dollars, is recognized by the Group and included as "cumulative translation adjustments" under stockholders' equity.

(10) 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.

(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.

(11) 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.

(12) 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.

(13) Bonds payable

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".

(14) 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, amortization of 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.

(15) 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 recognized 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 arising from the acquisition of machinery and equipment, research expenditures, personnel training expenditures and investments in qualified stocks are recognized in the period the related expenditures are incurred.

(c) In accordance with the R.O.C. Income Tax Law, the Company's undistributed earnings is subject to an additional 10% corporate income tax. The tax is charged to income tax expense after the appropriation of earnings is approved by the stockholders in the following year.

(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 as 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.

(16) 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.

(17) 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.

(18) Revenues, costs and expenses

Revenues are recognized when the earning process is substantially completed and are realized or realizable. Related costs are recognized to match the timing of revenue recognition. Expenses are recorded as incurred.

(19) 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.

(20) Operating segments

The segment information reported is consistent with the internal management reports provided to the Company's chief operating decision maker. The chief operating decision maker is responsible for allocating resources to operating segments and evaluating their performance. The disclosure of operating segments in the consolidated financial statements is in accordance with ROC SFAS No. 41, "Operating Segments".

3. CHANGES IN ACCOUNTING PRINCIPLES

(1) Notes receivable, accounts receivable and other receivables

Effective January 1, 2011, the Company prospectively adopted the newly revised Statement of Financial Accounting Standards (SFAS) No. 34, "Financial Instruments: Recognition and Measurement." The Company recognizes impairment loss on notes receivable, accounts receivable and other receivables when there is an objective evidence of impairment. This accounting change did not have a significant effect on the Company's financial statements as of and for the six-month period ended June 30, 2011.

(2) Operating segments

Effective January 1, 2011, the Company adopted the newly issued SFAS No. 41, "Operating Segments" which supersedes SFAS No. 20, "Segment Reporting." This change in accounting principle had no significant effect on the net income and earnings per common share for the six-month period ended June 30, 2011.

4. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	<u>June 30, 2012</u>	<u>June 30, 2011</u>
Cash:		
Cash on hand	\$ 1,162	\$ 1,344
Checking accounts	17,937	38,621
Demand deposits	<u>112,265</u>	<u>135,678</u>
	131,364	175,643
Cash equivalents:		
Commercial paper	<u>-</u>	<u>51,286</u>
	<u>\$ 131,364</u>	<u>\$ 226,929</u>



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

	<u>June 30, 2012</u>	<u>June 30, 2011</u>
Current items:		
Financial assets held for trading		
Mutual funds	\$ <u>3,300,000</u>	\$ <u>2,800,000</u>
Current items:		
Financial liabilities held for trading		
Derivatives	\$ <u>-</u>	\$ <u>1,113</u>

(a) The Company recognized net gain of \$9,156 and \$75,615 for the six-month periods ended June 30, 2012 and 2011, respectively.

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

	<u>June 30, 2012</u>		<u>June 30, 2011</u>	
	<u>Contract Amount</u>	<u>Contract Period</u>	<u>Contract Amount</u>	<u>Contract Period</u>
Forward foreign exchange	—	—	USD 41,000,000	2011.4~2011.9

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, 2012</u>	<u>June 30, 2011</u>
Notes receivable	\$ 754,782	\$ 916,438
Less: Allowance for doubtful accounts	( 49,277)	( 62,377)
	\$ <u>705,505</u>	\$ <u>854,061</u>

(4) Accounts receivable, net

	<u>June 30, 2012</u>	<u>June 30, 2011</u>
Accounts receivable	\$ 1,449,918	\$ 1,615,054
Less: Allowance for doubtful accounts	( 82,831)	( 90,318)
	\$ <u>1,367,087</u>	\$ <u>1,524,736</u>

(5) Inventories

	June 30, 2012		
	<u>Cost</u>	<u>Allowance</u>	<u>Book value</u>
Merchandise	\$ 215,589	\$ -	\$ 215,589
Raw materials	1,259,483	-	1,259,483
Raw materials in transit	296,186	-	296,186
Supplies	58,298	( 820)	57,478
Work in process	302,687	-	302,687
Finished goods	546,421	-	546,421
By-products	1,241	-	1,241
	<u>\$ 2,679,905</u>	<u>(\$ 820)</u>	<u>\$ 2,679,085</u>

	June 30, 2011		
	<u>Cost</u>	<u>Allowance</u>	<u>Book value</u>
Merchandise	\$ 259,959	\$ -	\$ 259,959
Raw materials	1,551,467	-	1,551,467
Raw materials in transit	769,400	-	769,400
Supplies	66,270	( 1,573)	64,697
Work in process	474,968	-	474,968
Finished goods	851,174	( 38,593)	812,581
By-products	685	-	685
	<u>\$ 3,973,923</u>	<u>(\$ 40,166)</u>	<u>\$ 3,933,757</u>

Expenses and losses incurred on inventories:

	For the six-month periods ended June 30	
	<u>2012</u>	<u>2011</u>
Cost of inventories sold	\$ 15,946,032	\$ 19,016,585
Loss on inventory market price decline (Note)	484	205
Loss on physical inventory	35	116
Loss on production stoppage	21,523	14,951
Loss on discarding inventory (Note)	1,192	3,315
Revenue from sale of scraps	( 9,732)	( 7,841)
Cost of goods sold	<u>\$ 15,959,534</u>	<u>\$ 19,027,331</u>

(Note)The provision for inventory obsolescence and loss on discarding inventory of \$39,850 and \$49,734, respectively, were provided for the six-month period ended June 30, 2011, however, due to the plasticizer food scandal, \$39,645 and \$46,419, had been reclassified to Non-operating Expenses and Losses (shown as "Other non-operating losses" ), respectively.

(6) Available-for-sale financial assets

	<u>June 30, 2012</u>		<u>June 30, 2011</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%
Valuation adjustments for available -for-sale financial assets	<u>1, 521, 319</u>		<u>2, 302, 007</u>	
	<u>\$2, 269, 197</u>		<u>\$3, 049, 885</u>	

(7) Financial assets carried at cost

	<u>June 30, 2012</u>		<u>June 30, 2011</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.	66, 667	6. 67%	66, 667	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>151, 886</u>	1. 11%	<u>155, 655</u>	0. 13%
		~14. 29%		~14. 29%
	1, 460, 754		1, 464, 523	
Less: Accumulated impairment	( <u>181, 714</u> )		( <u>153, 588</u> )	
	<u>\$1, 279, 040</u>		<u>\$1, 310, 935</u>	

(a) These investments were measured at cost since they have no active quoted market price and their fair value cannot be measured reliably.

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

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

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

Name of subsidiaries	June 30, 2012		June 30, 2011	
	Amount	Percentage owned	Amount	Percentage owned
Cayman President Holdings, Ltd.	\$ 24,050,570	100.00	\$ 19,535,907	100.00
Kai Yu Investment Co., Ltd.	2,469,139	"	1,981,312	"
President International Development Corp.	8,381,356	68.03	8,886,945	68.03
Ton Yi Industrial Corp.	8,766,369	45.55	8,894,169	45.55
President Chain Store Corp.	9,886,966	45.40	9,645,767	45.40
Tong-Jeng Development Corp.	2,816,756	40.50	3,084,574	40.50
Scino Pharm Taiwan Ltd.	5,178,200	37.94	4,510,881	39.24
Kuang Chuan Dairy Co., Ltd.	1,637,897	31.25	1,689,071	31.25
President Securities Corp.	5,914,897	27.71	5,827,371	27.26
Presicarre Corp.	2,414,915	20.50	2,224,757	20.50
Others (individually less than 2%)	<u>13,703,087</u>	18.89~	<u>13,470,660</u>	18.89~
(Note)		100.00		100.00
	85,220,152		79,751,414	
Less: Accumulated impairment	( 74,472)		( 75,610)	
	<u>\$ 85,145,680</u>		<u>\$ 79,675,804</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 (shown as "other Liabilities-other") are set forth below:

Name of subsidiaries	June 30, 2012		June 30, 2011	
	Amount	Percentage owned	Amount	Percentage owned
Q-Ware Systems & Services Corp. (Note)	<u>\$ 52,756</u>	13.81	<u>\$ 28,178</u>	13.81

(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 were \$5,271,619 and \$3,888,461 for the six-month periods ended June 30, 2012 and 2011, respectively. As of and for the six-month periods ended June 30, 2012 and 2011, except for 6 investee companies, including President Chain Store Corp., the Company's long-term investments in certain investee companies accounted for under the equity method were measured based on the investees' financial statements which were not audited by independent auditors. As of June 30, 2012 and 2011, long-term investments in these investee companies amounted to \$53,905,958 and \$39,941,219, respectively, and the related investment income in these investee companies recognized for the six-month periods then ended were \$3,228,379 and \$1,470,542, respectively.
- (d) As a result of the adoption of R.O.C. SFAS No. 5, "Long-term Investments under Equity Method", the Company adjusts its carrying amount to reflect changes in its proportionate interests in the investee arising from changes in the investee's equity. The Company

recognized unrealized income and loss on financial instruments of \$234,487 and \$1,248,275 for the six-month periods ended June 30, 2012 and 2011, respectively.

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

(9) Property, plant and equipment

(a) As of June 30, 2012 and 2011, the revaluation increments and accumulated depreciation of property, plant and equipment are listed as follows:

Assets	June 30, 2012		June 30, 2011	
	Revaluation increment	Accumulated depreciation	Revaluation increment	Accumulated depreciation
Land	\$ 3,036,363	\$ -	\$ 2,662,972	\$ -
Buildings	131,398	2,422,990	127,023	2,219,337
Machinery and equipment	31,838	8,423,947	35,923	8,244,756
Piping infrastructure and electricity generation equipment	5,981	528,477	5,981	504,516
Transportation equipment	-	56,597	-	53,542
Office equipment	287	522,239	287	525,309
Leasehold improvements	-	108,671	-	122,375
Other equipment	19,767	3,741,037	20,250	3,624,480
	<u>\$ 3,225,634</u>	<u>\$ 15,803,958</u>	<u>\$ 2,852,436</u>	<u>\$ 15,294,315</u>

- (b) In the years 1975, 1979, 1981, 1983, 1990, 1995, 2005 and 2011, 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 \$2,748,031. The balance of asset revaluations (shown as capital reserve from asset revaluations before the amendment of the “Business Entity Accounting Law”) was \$1,736,573 and \$1,510,132 as of June 30, 2012 and 2011, 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 its proportionate interest of the unrealized asset revaluation arising from change in investee’s equity amounting to \$721,554 and \$652,110 as of June 30, 2012 and 2011, respectively.
- (c) The balance of the provision for land revaluation incremental tax was \$1,076,566 and \$815,439 as of June 30, 2012 and 2011, respectively.
- (d) Interest expense before capitalization for the six-month periods ended June 30, 2012 and 2011 were \$171,720 and \$137,013, respectively. Interest capitalized totaled \$2,096 and \$1,471 with interest rates of 1.20% and 1.07% for the six-month periods ended June 30, 2012 and 2011, respectively.
- (e) As of June 30, 2012 and 2011, the Company both owned certain agricultural land amounting to \$210,056 and \$56,940 (shown as “Other assets-other”) for expansion of plant facilities. This agricultural land has yet to be rezoned for industrial use. Accordingly, legal title of such land has not been officially transferred to the Company. However, the Company has secured the land deeds and other ownership documents to ensure ownership.
- (f) The balance of property, plant and equipment-accumulated impairment was \$9,278 and \$— as of June 30, 2012 and 2011, respectively. Please refer to Note 4(13) for details.

(10) Assets leased to others

Assets	June 30, 2012						Net book value
	Cost			Accumulated depreciation			
	Historical cost	Revaluation	Total	Historical cost	Revaluation	Total	
Land	\$ 2,578,161	\$ 484,966	\$ 3,063,127	\$ -	\$ -	\$ -	\$ 3,063,127
Buildings	1,870,246	13,787	1,884,033	( 437,894)	( 13,633)	( 451,527)	1,432,506
Machinery and equipment	8,212	-	8,212	( 7,994)	-	( 7,994)	218
Piping infrastructure and electricity generation equipment	8,046	-	8,046	( 7,908)	-	( 7,908)	138
Office equipment	2,117	-	2,117	( 2,049)	-	( 2,049)	68
Other equipment	160,115	4,290	164,405	( 147,632)	( 4,290)	( 151,922)	12,483
	<u>\$ 4,626,897</u>	<u>\$ 503,043</u>	<u>\$ 5,129,940</u>	<u>(\$ 603,477)</u>	<u>(\$ 17,923)</u>	<u>(\$ 621,400)</u>	<u>\$ 4,508,540</u>
	June 30, 2011						
Assets	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	1,869,658	14,075	1,883,733	( 399,450)	( 13,818)	( 413,268)	1,470,465
Machinery and equipment	8,212	-	8,212	( 7,853)	-	( 7,853)	359
Piping infrastructure and electricity generation equipment	8,046	-	8,046	( 7,841)	-	( 7,841)	205
Office equipment	2,117	-	2,117	( 2,029)	-	( 2,029)	88
Other equipment	161,225	4,290	165,515	( 146,487)	( 4,290)	( 150,777)	14,738
	<u>\$ 4,627,419</u>	<u>\$ 389,154</u>	<u>\$ 5,016,573</u>	<u>(\$ 563,660)</u>	<u>(\$ 18,108)</u>	<u>(\$ 581,768)</u>	<u>\$ 4,434,805</u>

(a) Rental revenues for the six-month periods ended June 30, 2012 and 2011 were \$137,087 and \$127,798, respectively.

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

(11) Idle assets

<u>Assets</u>	June 30, 2012						<u>Net book value</u>
	<u>Cost</u>			<u>Accumulated depreciation</u>			
	<u>Historical cost</u>	<u>Revaluation</u>	<u>Total</u>	<u>Historical cost</u>	<u>Revaluation</u>	<u>Total</u>	
Land	<u>\$ 116,359</u>	<u>\$ 566</u>	<u>\$ 116,925</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	116,925
Less: Accumulated impairment							(6,184)
							<u>\$ 110,741</u>

  

<u>Assets</u>	June 30, 2011						<u>Net book value</u>
	<u>Cost</u>			<u>Accumulated depreciation</u>			
	<u>Historical cost</u>	<u>Revaluation</u>	<u>Total</u>	<u>Historical cost</u>	<u>Revaluation</u>	<u>Total</u>	
Land	<u>\$ 116,359</u>	<u>\$ 566</u>	<u>\$ 116,925</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	\$ 116,925
Buildings	<u>110,419</u>	<u>4,860</u>	<u>115,279</u>	<u>(91,068)</u>	<u>(4,851)</u>	<u>(95,919)</u>	19,360
	<u>\$ 226,778</u>	<u>\$ 5,426</u>	<u>\$ 232,204</u>	<u>(\$ 91,068)</u>	<u>(\$ 4,851)</u>	<u>(\$ 95,919)</u>	136,285
Less: Accumulated impairment							(22,850)
							<u>\$ 113,435</u>

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

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



(12) Deferred expenses

	For the six-month periods ended June 30,	
	2012	2011
Beginning balance	\$ 25,645	\$ 32,615
Additions	9,909	1,735
Amortization	(5,300)	(5,940)
Ending balance	<u>\$ 30,254</u>	<u>\$ 28,410</u>

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

(13) Impairment of assets

After reversal of impairment loss previously recognized, the total accumulated impairment as of June 30, 2012 and 2011 was \$271,648 and \$252,048, respectively. Details are set forth below:

Item	June 30, 2012	
	Amount included in statement of income	Amount included in stockholders' equity
Recorded as impairment loss:		
Financial assets carried at cost - non-current	\$ 181,714	\$ -
Impairment loss on the difference between the acquisition cost and the Company's share in the subsidiary's net book value on the date of acquisition	74,472	-
Property, plant and equipment	9,278	-
Idle assets	6,184	-
	<u>\$ 271,648</u>	<u>\$ -</u>

Item	June 30, 2011	
	Amount included in statement of income	Amount included in stockholders' equity
Recorded as impairment loss:		
Financial assets carried at cost - non-current	\$ 153,588	\$ -
Impairment loss on the difference between the acquisition cost and the Company's share in the subsidiary's net book value on the date of acquisition	75,610	-
Idle assets	22,850	-
	<u>\$ 252,048</u>	<u>\$ -</u>

The accumulated impairment summarized by segment are as follows:

<u>Department</u>	<u>June 30, 2012</u>	
	<u>Amount included in statement of income</u>	<u>Amount included in stockholders' equity</u>
Company	\$ 270,088	\$ -
Feeds	1,560	-
	<u>\$ 271,648</u>	<u>\$ -</u>

<u>Department</u>	<u>June 30, 2011</u>	
	<u>Amount included in statement of income</u>	<u>Amount included in stockholders' equity</u>
Company	\$ 251,400	\$ -
Feeds	648	-
	<u>\$ 252,048</u>	<u>\$ -</u>

(Note) Certain assets have been recognized or disposed during the six-month periods ended June 30, 2012 and 2011. As such, gain on reversal of impairment loss of \$6,601 and \$3,647 was recognized for the six-month periods ended June 30, 2012 and 2011, respectively.

(14) Short-term loans

	<u>June 30, 2012</u>	<u>June 30, 2011</u>	<u>Collateral or security</u>
Unsecured bank loans	<u>\$ 160,186</u>	<u>\$ 732,598</u>	-
Range of interest rates	<u>0.69%~1.38%</u>	<u>0.63%~1.27%</u>	

(15) Bonds payable

	<u>June 30, 2012</u>	<u>June 30, 2011</u>	<u>Collateral or security</u>
Unsecured convertible bonds payable in 2009	\$ 3,000,000	\$ 3,000,000	-
Unsecured ordinary bonds payable in 2010	2,200,000	2,200,000	-
Unsecured ordinary bonds payable in 2010	1,800,000	1,800,000	-
Unsecured ordinary bonds payable in 2011	3,000,000	3,000,000	-
Unsecured ordinary bonds payable in 2012	5,000,000	-	-
	15,000,000	10,000,000	
Less: Current portion of bonds payable	( 2,200,000)	-	
	<u>\$ 12,800,000</u>	<u>\$ 10,000,000</u>	

A. 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 22, 2012
  - (ii) B Bond: 5 years, from December 22, 2009 to December 22, 2014
- (g) Guarantee Bank:  
The bonds are guaranteed by Hwa Nan Commercial Bank.
- B. 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 unsecured 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.
- C. The Company issued unsecured ordinary bonds payable in October 2010. The significant terms of the bonds are as follows:
- (a) Total issue amount: \$1,800,000
- (b) Issue price: At par value of \$1,000 per bond
- (c) Coupon rate: 1.23%
- (d) Term of interest repayment:  
The bond interest is calculated on simple rate every year starting October 2010 based on the coupon rate.
- (e) Repayment term: the bonds are repayable starting June 2014 to June 2015 in two installments at the rate of 50% and 50%, respectively.
- (f) Period: 5 years, from October 27, 2010 to October 27, 2015
- (g) Guarantee Bank:  
The bonds are guaranteed by Taipei Fubon Commercial Bank.
- D. The Company issued unsecured ordinary bonds payable in June 2011. The significant terms of the bonds are as follows:
- (a) Total issue amount: \$3,000,000
- (b) Issue price: At par value of \$1,000 per bond
- (c) Coupon rate: 1.43%
- (d) Term of interest repayment:  
The bond interest is calculated on simple rate every year starting June 2011 based on the

coupon rate.

(e) Repayment term:

The bonds are repayable starting June 2015 to June 2016 in two installments at the rate of 50% and 50%, respectively.

(f) Period: 5 years, from June 17, 2011 to June 17, 2016

(g) Guarantee Bank:

The bonds are guaranteed by Taipei Fubon Commercial Bank.

E. The Company issued unsecured ordinary bonds payable in June 2012. The significant terms of the bonds are as follows:

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

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

(c) Coupon rate: 1.35%

(d) Term of interest repayment:

The bond interest is calculated on simple rate every year starting June 2012 based on the coupon rate.

(e) Repayment term:

The bonds are repayable starting June 2016 to June 2017 in two installments at the rate of 50% and 50%, respectively.

(f) Period: 5 years, from June 18, 2012 to June 18, 2017

(g) Guarantee Bank:

The bonds are guaranteed by Taipei Fubon Commercial Bank.

(16) Long-term loans

	<u>June 30, 2012</u>	<u>June 30, 2011</u>	<u>Collateral or security</u>
Unsecured bank loans	\$ 13,010,000	\$ 16,590,000	—
Revolving credit facility	1,400,000	1,500,000	—
	<u>14,410,000</u>	<u>18,090,000</u>	
Less: Prepaid interest	( 891)	—	
	<u>\$ 14,409,109</u>	<u>\$ 18,090,000</u>	
Range of maturity dates	<u>2013.7.19~2015.1.5</u>	<u>2012.7.15~2015.1.2</u>	
Range of interest rates	<u>0.87%~1.44%</u>	<u>0.78%~1.33%</u>	

(17) 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 chose 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 14.88% 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, 2012 and 2011, net pension costs recognized under the defined benefit plan were \$232,264 and \$231,486, respectively. The balance of the retirement fund deposited with Bank of Taiwan was \$4,513,382 and \$4,121,191 as of June 30, 2012 and 2011, respectively.

(b) As a result of the enforcement of the Act, the Company set up a defined contribution pension plan which took effect from July 1, 2005. The local employees are eligible for the defined

contribution plan. For employees who choose to be covered under the pension scheme of the Act, the Company contributes monthly an amount of not less than 6% of the employees' monthly salaries and wages to the employees' individual pension accounts at the Bureau of Labor Insurance. Pensions are paid in monthly installments or in lump sum based on the accumulated balances of the employees' individual pension accounts. The net pension costs recognized under the defined contribution plan for the six-month periods ended June 30, 2012 and 2011 were \$58,210 and \$54,828, respectively.

(18) Common stock and stock dividends distributable

(a) The stockholders at their annual stockholders' meeting on June 23, 2011 adopted a resolution to increase the authorized capital by \$12,000,000 and increase capital through unappropriated retained earnings of \$2,572,284. Pursuant to the approval by the Financial Supervisory Commission, Securities and Futures Bureau, the capital increase was effective on August 15, 2011. After the capital increase, the authorized capital was set as \$60,000,000, (said increase has not yet been registered with the respective authority) and the paid-in capital was \$45,443,686, consisting of 4,544,369,000 shares with a par value of \$10 (in NT dollars) per share.

(b) The stockholders at their annual stockholders' meeting on June 22, 2012 adopted a resolution to increase capital through unappropriated retained earnings of \$3,181,058. Pursuant to the approval by the Financial Supervisory Commission, Securities and Futures Bureau, the capital increase was effective on August 17, 2012. After the capital increase, the authorized capital was \$60,000,000, (said increase has not yet been registered with the respective authority) and the paid-in capital was \$48,624,744, consisting of 4,862,474,000 shares with a par value of \$10 (in NT dollars) per share.

(19) Capital reserve

Pursuant to the R.O.C. Company Law, capital reserve arising from paid-in capital in excess of par value on issuance of common stock and donations shall be exclusively used to cover accumulated deficit or, distribute cash or stocks in proportion to their share ownership, provided that the Company has no accumulated deficit. Further, the R.O.C. Securities and Exchange Act requires that the capital reserve to be capitalized mentioned above should not exceed 10% of the paid-in capital each year. Capital reserve should not be used to cover accumulated deficit unless the legal reserve is insufficient.

(20) Retained earnings

(a) According to the R.O.C. Company Law, except for covering accumulated deficit or issuing new stocks or cash to shareholders in proportion to their share ownership, the legal reserve shall not be used for any other purpose. The use of legal reserve for the issuance of stocks or cash to shareholders in proportion to their share ownership is permitted, provided that the balance of the reserve exceeds 25% of the Company's paid-in capital.

(b) Since the Company is in a changeable industry environment and the life cycle of the Company is in a stable growth, the appropriation of earnings should consider fund requirements and capital budgets to decide how much earnings will be kept or distributed and how much cash dividends will be distributed. According to the Company's Articles of Incorporation, 10% of the annual net income, after offsetting any loss of prior years and paying all taxes and dues, shall be set aside as legal reserve. The remaining net income and the unappropriated retained earnings from prior years can be distributed in accordance with a resolution passed during a meeting of the Board of Directors and approved at the stockholders' meeting. Of the amount to be distributed by the Company, stockholders' bonuses shall comprise 50% to 100% of the unappropriated retained earnings, the percentage of cash dividends shall not be less than 30% of dividends distributed. Directors' and supervisors' remuneration shall comprise 2% and at least 0.2% for employees' bonuses.

(C)The appropriations of 2011 and 2010 earnings had been resolved at the stockholders' meeting on June 22, 2012 and June 23, 2011, respectively. Details are summarized below:

	2011		2010	
	Amount	Dividends per share (in dollars)	Amount	Dividends per share (in dollars)
Legal reserve	\$ 944,768		\$ 1,092,904	
Cash dividends	4,544,369	\$ 1.00	6,001,996	\$ 1.40
Stock dividends	3,181,058	0.70	2,572,284	0.60
Employees' cash bonus	817,572		955,370	
Directors' and supervisors' remuneration	170,058		196,723	
Total	<u>\$ 9,657,825</u>		<u>\$10,819,277</u>	

(d)The estimated amounts of employees' bonus and directors' and supervisors' remuneration for the six-month periods ended June 30, 2012 and 2011 are \$754,426 and \$573,233, respectively, and are recognized as operating cost or operating expense for 2012 and 2011. The basis of estimates is based on a certain percentage of 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 stockholders' meeting and the amounts recognized in the 2011 and 2010 financial statements were \$189 and \$1,575 for employees' bonus, respectively, and \$987,819 and \$1,150,518 for directors' and supervisors' remuneration, respectively, due to the difference in estimate calculation. Such differences were recognized in profit or loss for the six-month periods ended June 30, 2012 and 2011, respectively.

(e) As of June 30, 2012 and 2011, the balance of unappropriated earnings was as follows:

	June 30, 2012	June 30, 2011
(A) Unappropriated earnings before 1998	\$ 36,165	\$ 36,165
(B) Unappropriated earnings in and after 1998	2,140,845	1,363,359
	<u>\$ 2,177,010</u>	<u>\$ 1,399,524</u>

Net income in the amount of \$6,232,909 and \$4,682,780 for the six-month periods ended June 30, 2012 and 2011, respectively, cannot be distributed since these amounts have not been approved by the shareholders.

(f) As of June 30, 2012 and 2011, the imputation tax credit account balance amounted to \$433,958 and \$443,056, respectively. The Company distributed unappropriated earnings in 2011 and 2010 as dividends in accordance with the resolution adopted at the stockholders' meeting on June 22, 2012 and June 23, 2011, respectively, and the date of dividends distribution was on August 17, 2012 and August 15, 2011, respectively. The 2012 and 2011 creditable ratio were 11.24% and 11.79%, respectively.

(g)In accordance with relevant laws and regulations of R.O.C., the long-term equity investment accounted for under the equity method - President Securities Corp. has set aside a special reserve for trading losses and default losses from the annual after-tax profit. The special reserve shall not be used for any other purpose except for covering the losses of President Securities Corp. or, when the special reserve reaches 50% of the amount of paid-in capital, 50% of the special reserve may be used for capitalization. As of June 30, 2012 and 2011, the Company

recognized special reserve of \$105,429 and \$95,736 in accordance with R.O.C. SFAS No. 5, "Long-term Investments under Equity Method".

(21) Personnel expenses, depreciation and amortization

	For the six-month period ended June 30, 2012		
	Operating costs	Operating expenses	Total
Personnel expenses			
Salaries and wages	\$ 1,057,507	\$ 1,816,743	\$ 2,874,250
Insurance	89,454	71,541	160,995
Pension	146,504	128,965	275,469
Others	52,893	35,971	88,864
	<u>\$ 1,346,358</u>	<u>\$ 2,053,220</u>	<u>\$ 3,399,578</u>
Depreciation	<u>\$ 338,635</u>	<u>\$ 54,439</u>	<u>\$ 393,074</u>
Amortization	<u>\$ 1,424</u>	<u>\$ 535</u>	<u>\$ 1,959</u>
	For the six-month period ended June 30, 2011		
	Operating costs	Operating expenses	Total
Personnel expenses			
Salaries and wages	\$ 1,037,009	\$ 1,938,200	\$ 2,975,209
Insurance	84,434	66,822	151,256
Pension	147,409	125,691	273,100
Others	52,030	35,582	87,612
	<u>\$ 1,320,882</u>	<u>\$ 2,166,295</u>	<u>\$ 3,487,177</u>
Depreciation	<u>\$ 362,693</u>	<u>\$ 47,359</u>	<u>\$ 410,052</u>
Amortization	<u>\$ 1,470</u>	<u>\$ 1,130</u>	<u>\$ 2,600</u>

(22) Deferred income tax and income tax expense

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

	For the six-month periods ended June 30,	
	2012	2011
Income tax at the statutory tax rate	\$ 1,104,547	\$ 840,429
Tax effect of five-year tax-free project	( 5,440)	( 10,874)
Tax effect of permanent differences	( 866,827)	( 604,665)
Tax effect of investment tax credits	( 162,157)	( 188,186)
Over provision of prior year's income tax	( 3,542)	( 10,060)
Tax effect of alternative minimum tax	120,098	108,089
10% tax on unappropriated earnings	77,749	126,185
Income tax expense	264,428	260,918
Net changes of deferred income tax assets (liabilities)	( 147,873)	( 162,889)
Over provision of prior year's income tax	3,542	10,060
Prepaid income tax	( 18)	( 15)
Income tax payable	<u>\$ 120,079</u>	<u>\$ 108,074</u>

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

	<u>June 30, 2012</u>		<u>June 30, 2011</u>	
	<u>Amount</u>	<u>Tax effect</u>	<u>Amount</u>	<u>Tax effect</u>
Current items:				
Temporary differences				
Allowance for doubtful accounts	\$ 115,479	\$ 19,631	\$ 98,568	\$ 16,757
Allowance for obsolescence and decline in market value of inventories	820	139	40,166	6,828
Employee benefits	24,700	4,199	23,805	4,047
Unrealized loss	74,748	12,708	1,113	189
Unrealized gain or loss on foreign currency transactions	2,225	378	( 3,000)	( 510)
Investment tax credits		<u>180,000</u>		<u>180,000</u>
		<u>\$ 217,055</u>		<u>\$ 207,311</u>
Non-current items:				
Temporary differences				
Investment loss	\$ 318,897	\$ 54,212	\$ 351,845	\$ 59,814
Foreign investment income	( 381,660)	( 114,498)	-	-
Depreciation	( 1,578,542)	( 268,352)	( 1,623,552)	( 276,004)
Impairment loss	197,511	33,577	169,083	28,744
Pension cost	475,736	80,875	475,953	80,912
Employee benefits	48,464	8,239	44,534	7,571
Investment tax credits		<u>195,695</u>		<u>322,606</u>
		<u>(\$ 10,252)</u>		<u>\$ 223,643</u>

(c) As of June 30, 2012, the Company's investment tax credits consisted of the following:

<u>Regulations</u>	<u>Tax credit items</u>	<u>Total credits</u>	<u>Unused amount</u>	<u>Year of expiry</u>
Statute for Upgrading Industries	Research and development expenditures	\$ 40,294	\$ 40,294	2013
"	Acquisition of automation equipment	19,977	19,977	2014
"	Personnel training	5,209	5,209	2013
"	Shareholders' investment credit	<u>342,886</u>	<u>310,215</u>	2014
		<u>\$ 408,366</u>	<u>\$ 375,695</u>	

(d) As of August 29, 2012, the Company's income tax returns through 2009 have been assessed by the Tax Authority and there were no disputes existing between the Company and the Tax Authority.



(23) Earnings per common share ("EPS")

	For the six-month period ended June 30, 2012				
	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, 497, 337	\$6, 232, 909	4, 862, 474	<u>\$ 1. 34</u>	<u>\$ 1. 28</u>
Dilutive effect of common stock equivalents:					
Employees' bonuses	—	—	16, 178		
Diluted earnings per share					
Net income	<u>\$6, 497, 337</u>	<u>\$6, 232, 909</u>	<u>4, 878, 652</u>	<u>\$ 1. 33</u>	<u>\$ 1. 28</u>

	For the six-month period ended June 30, 2011				
	Amount		Weighted average number of shares outstanding during the period (shares in thousands)	EPS (in NT dollars)	
	Before tax	After tax		Before tax	After tax
Basic earnings per share					
Net income	\$4, 943, 698	\$4, 682, 780	4, 862, 474	<u>\$ 1. 02</u>	<u>\$ 0. 96</u>
Dilutive effect of common stock equivalents:					
Employees' bonuses	—	—	15, 250		
Diluted earnings per share					
Net income	<u>\$4, 943, 698</u>	<u>\$4, 682, 780</u>	<u>4, 877, 724</u>	<u>\$ 1. 01</u>	<u>\$ 0. 96</u>

(a) The above weighted-average outstanding common shares have been adjusted retroactively in proportion to retained earnings as of December 31, 2011.

(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

Names of related parties	Relationship with the Company
Kai Yu Investment Co., Ltd.	Investee company accounted for under the equity method
Uni-President Vendor Corp.	"
President Baseball Team Corp.	"
Uni-President Dream Parks Corp.	"
Tong Sang Construction Corp.	"
President Nisshin Corp.	"
President Packaging Corp.	"
President Kikkoman Inc.	"
Ton Yi Industrial Corp.	"
President Chain Store Corp.	"
TTET Union Corp.	"
Presicarre Corp.	"
Uni-President Cold Chain Corp.	"
Retail Support International Corp.	"
Uni-President Southeast Asia Holdings Ltd.	Investee company of Cayman President Holdings Ltd. (accounted for under the equity method)
Sanshui Jianlibao Commerce Co., Ltd.	"
Linkhope Int'l LLC. (LINKHOPE)(Note)	"
Tung Ang Enterprises Corp.	Investee company of Kai Yu Investment Co., Ltd. (accounted for under the equity method)
Chang Tung Co., Ltd.	Investee company of the Company's subsidiary, Kai Nan Investment Co., Ltd., (accounted for under the equity method)
Tun Hsiang Enterprises Corp.	Investee company of the Company's subsidiary, 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.	Investee company of the Company's subsidiary, Southeast Asia Holdings Limited (accounted for under the equity method)
Kuan Chang Wholesale & Logistics Co., Ltd.	Investee company of the Company's subsidiary, Kuan Chang Enterprises Corp. (accounted for under the equity method)
Naturally Yours Corp.	A director of President Natural International Corp., a subsidiary of the Company

(Note) In June 2011, LINKHOPE has been liquidated.

For 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,			
	2012		2011	
	Amount	Percentage of net sales	Amount	Percentage of net sales
Uni-President Cold Chain Corp.	\$ 3,686,090	17	\$ 3,596,430	14
Tung Ang Enterprises Corp.	3,306,521	15	3,411,074	14
President Chain Store Corp.	1,365,125	6	1,417,742	6
Retail Support International Corp.	1,342,863	6	1,152,748	5
Tun Hsiang Enterprises Corp.	848,415	4	848,646	3
Others	5,279,550	23	5,353,944	21
	<u>\$15,828,564</u>	<u>71</u>	<u>\$15,780,584</u>	<u>63</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; Uni-President Vendor Corp. and Retail Support International Corp. closes its accounts 30~60 days (2011-30 days) after the end of each month; Tung Ang Enterprises Corp. closes its accounts 10 days and remit in 28 days after sales; Uni-President Cold Chain Corp. closes its accounts 30 days (2011-30 days) after sales; President Chain Store Corp. closes its accounts 35 days after the end of each month. Except for the collection periods mentioned above, other terms of sales were the same for related and third parties.

2. Purchases

	For the six-month periods ended June 30,			
	2012		2011	
	Amount	Percentage of net purchases	Amount	Percentage of net purchases
President Kikkoman Inc.	\$ 528,029	4	\$ 495,715	3
President Nisshin Corp.	207,913	2	262,043	2
President Packaging Corp.	103,181	1	104,177	1
TTET Union Corp.	52,441	–	608,913	3
Others	91,093	–	189,177	1
	<u>\$ 982,657</u>	<u>7</u>	<u>\$ 1,660,025</u>	<u>10</u>

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

(i) The payment term for purchases from TTET Union Corp., Ton Yi Industrial Corp. and President Nisshin Corp. was 30 days after the end of each month.

(ii) Purchases from Uni-President (Vietnam) Co., Ltd. were paid immediately upon receipt.

### 3. Acquisition of long-term investments

	<u>For the six-month periods ended June 30,</u>	
	<u>2012</u>	<u>2011</u>
LINKHOPE	\$ -	\$ 1,006,683
Naturally Yours Corp.	-	77,280
	<u>\$ -</u>	<u>\$ 1,083,963</u>

In June 2011, the Company acquired 6,368,000 and 2,760,000 shares of common stock of Weilih Food Industrial Co., Ltd. from Linkhope Intl. LLC. and President Natural Industrial Corp. from Natural Yours Corp. at negotiated prices based on financial analysis by experts, respectively.

### 4. Disposal of long-term investments

	<u>For the six-month period ended June 30, 2011</u>		
	<u>Selling price</u>	<u>Book value</u>	<u>Gain</u>
President Chain Store Corp.	<u>\$ 92,090</u>	<u>\$ 10,000</u>	<u>\$ 82,090</u>

In March 2011, the Company sold 1,243,000 shares of common stock of Muji Taiwan Co., Ltd. to President Chain Store Corp. at negotiated prices.

There was no such transaction during the six-month period ended June 30, 2012.

### 5. Processing expenses

	<u>For the six-month periods ended June 30,</u>	
	<u>2012</u>	<u>2011</u>
TTET Union Corp.	<u>\$ 25,728</u>	<u>\$ 114,965</u>

### 6. Other expenses

	<u>For the six-month periods ended June 30,</u>	
	<u>2012</u>	<u>2011</u>
Advertising expenses:		
Uni-President Dream Parks Corp.	\$ 196,982	\$ 170,652
President Baseball Team Corp.	28,514	26,110
	<u>225,496</u>	<u>196,762</u>
Other expenses:		
Uni-President Cold Chain Corp.	247,198	276,248
Tun Hsiang Enterprises Corp.	77,154	94,922
Presicarre Corp.	66,452	46,806
Kuan Chang Wholesale & Logistics Co., Ltd.	59,492	58,115
Others	<u>592,562</u>	<u>598,227</u>
	<u>1,042,858</u>	<u>1,074,318</u>
	<u>\$ 1,268,354</u>	<u>\$ 1,271,080</u>

7. Rental income

	Collection frequency	For the six-month periods ended June 30,	
		2012	2011
Retail Support International Corp.	Monthly	\$ 20,025	\$ 20,025
Uni-President Cold Chain Corp.	"	18,637	17,894
President Kikkoman Corp.	"	13,059	12,880
Others	"	24,174	24,364
		<u>\$ 75,895</u>	<u>\$ 75,163</u>

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

8. Other income

	For the six-month periods ended June 30,	
	2012	2011
Management and technical consultancy fees:		
Uni-President Southeast Asia Holdings Ltd.	\$ 33,714	\$ 41,675
Others	195,830	179,450
	<u>229,544</u>	<u>221,125</u>
Other income:		
Tun Hsiang Enterprises Corp.	12,867	14,415
Tung-Yu Enterprises Corp.	12,550	14,429
Chang Tung Corp.	10,195	10,128
Hsin Tung Enterprises Corp.	8,358	10,245
Others	45,690	49,567
	<u>89,660</u>	<u>98,784</u>
	<u>\$ 319,204</u>	<u>\$ 319,909</u>

9. Accounts receivable

	June 30, 2012		June 30, 2011	
	Amount	Percentage	Amount	Percentage
Uni-President Cold Chain Corp.	\$ 1,091,674	19	\$ 1,086,168	19
Tung Ang Enterprises Corp.	752,978	13	780,710	14
President Chain Store Corp.	494,849	8	306,272	5
Others	2,079,180	35	1,880,171	34
	<u>\$ 4,418,681</u>	<u>75</u>	<u>\$ 4,053,321</u>	<u>72</u>

10. Other receivables

	June 30, 2012		June 30, 2011	
	Amount	Percentage	Amount	Percentage
Uni-President Southeast Asia Holdings Ltd.	\$ 33,753	9	\$ 20,513	5
Tung Ang Enterprises Corp.	13,681	4	17,042	4
Others	109,228	30	84,680	21
	<u>\$ 156,662</u>	<u>43</u>	<u>\$ 122,235</u>	<u>30</u>

11. Accounts payable

	<u>June 30, 2012</u>		<u>June 30, 2011</u>	
	<u>Amount</u>	<u>Percentage</u>	<u>Amount</u>	<u>Percentage</u>
President Kikkoman Inc.	\$ 98,126	5	\$ 86,526	4
President Nisshin Corp.	45,693	2	58,510	3
President Packaging Corp.	24,996	1	25,725	1
TTET Union Corp.	5,507	-	61,739	3
Others	11,319	1	16,911	1
	<u>\$ 185,641</u>	<u>9</u>	<u>\$ 249,411</u>	<u>12</u>

12. Accrued expenses

	<u>June 30, 2012</u>		<u>June 30, 2011</u>	
	<u>Amount</u>	<u>Percentage</u>	<u>Amount</u>	<u>Percentage</u>
Uni-President Cold Chain Corp.	\$ 142,355	4	\$ 151,472	4
Presicarre Corp.	122,540	3	96,438	3
President Chain Store Corp.	66,555	2	119,626	4
Others	308,967	8	275,676	8
	<u>\$ 640,417</u>	<u>17</u>	<u>\$ 643,212</u>	<u>19</u>

(c) Contingent liabilities and commitments

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

	<u>June 30, 2012</u>	<u>June 30, 2011</u>
Sanshui Jianlibao Commerce Co., Ltd.	\$ 2,585,550	\$ 2,962,700
Kai Yu Investment Co., Ltd.	2,070,000	2,069,000
Tong Sang Contruction Corp.	1,640,000	1,232,000
Others	1,743,638	1,801,386
	<u>\$ 8,039,188</u>	<u>\$ 8,065,086</u>

As of June 30, 2012 and 2011, the actual amount of endorsements and guarantees provided to related parties were \$6,414,289 and \$6,529,511, respectively.

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

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

## 6. PLEDGED ASSETS

As of June 30, 2012 and 2011, the details of pledged assets were as follows:

	<u>Purpose</u>	<u>June 30, 2012</u>	<u>June 30, 2011</u>
Land (Note)	Revolving credit facility	\$ 123,741	\$ 116,928
Buildings-net	Revolving credit facility	1,614	1,887
		<u>\$ 125,355</u>	<u>\$ 118,815</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, 2012 and 2011, the contingent liabilities and commitments of the Company in addition to Note 5(3) were as follows:

(1) The remaining balance due for construction in progress and prepayments for equipment were as follows:

	<u>June 30, 2012</u>	<u>June 30, 2011</u>
Prepayments for equipment	<u>\$ 1,456,095</u>	<u>\$ 860,126</u>

(2) As of June 30, 2012 and 2011, the unused letters of credit amounted to \$879,768 and \$1,205,977, respectively.

(3) 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.

(4) In January 2010, the Company borrowed from Chang Hwa Bank and 9 other banks under a 5-year syndicated credit facility agreement, consisting of domestic bonds guarantee, note issuance facilities and unsecured bank loans from January 2, 2010 to January 2, 2015. 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) Due to the plasticizer food scandal, the Consumers' Foundation, Chinese Taipei (CFCT) filed a

lawsuit against the Company with the Banciao District Court and claimed \$1,573,775 for punitive and damage penalty in March, 2012. The Company's legal counsel explained that the case has not been opened at a court session, and therefore, reasons and evidences advocated by CFCT for the benefit of consumers' remain unjustified. Accordingly, the ultimate outcome of this case is presently undeterminable.

8. SIGNIFICANT CATASTROPHE

None.

9. SUBSEQUENT EVENTS

None.



10. OTHERS

(1) Fair values of the financial instruments

	June 30, 2012			June 30, 2011		
	Book value	Fair value		Book value	Fair value	
		Quotations in an active market	Estimated using a valuation method		Quotations in an active market	Estimated using a valuation method
<u>Non-derivative financial instruments</u>						
Assets						
Financial assets with book value equal to fair value	\$ 6,985,798	\$ -	\$ 6,985,798	\$ 7,065,907	\$ -	\$ 7,065,907
Financial assets at fair value through profit or loss	3,300,000	3,300,100	-	2,800,000	2,800,059	-
Available-for-sale financial assets	2,269,197	2,269,197	-	3,049,885	3,049,885	-
Financial assets carried at cost	1,279,040	-	-	1,310,935	-	-
Refundable deposits	132,432	-	132,432	137,943	-	137,943
Liabilities						
Financial liabilities with book value equal to fair value	12,955,297	-	12,955,297	12,365,173	-	12,365,173
Bonds payable	12,800,000	-	12,800,000	10,000,000	-	10,000,000
Long-term loans	14,409,109	-	14,409,109	18,090,000	-	18,090,000
Guarantee deposits received	87,506	-	87,506	77,647	-	77,647
<u>Derivative financial instruments</u>						
Liabilities						
Forward Foreign Exchange Contracts	-	-	-	1,113	-	1,113

The methods and assumptions used to estimate the fair values of financial instruments are summarized as follows:

- (i) For short-term financial instruments, the fair values were determined based on their carrying amounts because of short maturities of the instruments. This was applied to cash and cash equivalents, notes receivables and accounts receivable, other receivables, short-term loans, notes payable and accounts payable, accrued expenses, other payables and current portion of long-term loan due within one year.
- (ii) The fair values of refundable deposits were 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, 2012 and 2011.
- (iii) The fair values of bonds payable, long-term loan, and guarantee deposits received were based on the discounted value of expected future cash outflow, which are discounted based on the interest rates of similar long-term loans at June 30, 2012 and 2011.
- (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.

(2) Significant gains and losses of financial instruments

The Company recognized the amount of \$431,147 and \$499,640 as addition to stockholders' equity for the changes in fair value of available-for-sale financial assets for the six-month periods ended June 30, 2012 and 2011, respectively.

(3) Procedures of financial risk control and hedge

The Company adopts a comprehensive control system to identify all risks (including market risk, credit risk, liquidity risk and cash flow risk), which enables the Company to control and measure the market risk, credit risk, liquidity risk and cash flow risk effectively. The target of the market risk management is to appropriately consider the economic environment, competition, and impact of market value risk, to optimize risk exposure, to sustain liquidity, and to manage all the foreseen market risk collectively.

(4) 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. The Company carries on business transactions involving non-functional currency which would be affected by fluctuations in exchange rates. Certain foreign currency denominated assets and liabilities affected by significant fluctuations in exchange rates are shown below:

(Foreign currency: functional currency)	June 30, 2012		June 30, 2011	
	Foreign currency (thousand dollars)	Exchange rate (dollars)	Foreign currency (thousand dollars)	Exchange rate (dollars)
<u>Financial assets</u>				
<u>Currency item</u>				
USD : NTD	\$ 4,191	29.83	\$ 6,234	28.78
CAN : NTD	596	29.02	3,194	29.60
<u>Long-term equity investments accounted for under the equity method</u>				
USD : NTD	882,305	29.66	759,634	28.42
<u>Financial liabilities</u>				
<u>Currency item</u>				
USD : NTD	5,623	29.93	22,424	29.18

(ii) Interest rate risk

The Company's short-term and long-term loans are debts with floating interest rates. However, the risk is minimal due to insignificant fluctuations.

(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 for these transactions. Therefore, the Company does not expect to have significant market risk.

(b) Credit risk

The Company entered into derivative financial instruments with financial institutions having good credit ratings. The Company traded equity derivative financial instruments in centralized trading markets and the 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 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

Short-term and long-term loans are debts with floating interest rates that changes with market interest rate fluctuations.

(e) The information on the derivative financial instruments is disclosed for financial assets or liabilities at fair value through profit or loss. Please refer to Note 4(2).

(5) Other information affecting the financial statements

Due to the plasticizer food scandal in May, 2011, the Company has encountered numerous goods returned and scrapped. The Company had estimated and recognized a loss amounting to \$315,079 (shown as "Other non-operating losses") relative to the recall, destruction, scrap and refund of the

related products. The loss had no significant impact on the operations and the financial statements of the Company.

## 11. ADDITIONAL DISCLOSURES REQUIRED BY THE SECURITIES AND FUTURE

### (1) Related information of significant transactions

(For the six-month period ended June 30, 2012)

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

Number	Name	Name of counterparty	Account	Maximun balance during 2012	Ending balance (Note 11) (Note 12)	Interest rate	Nature financial activity (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts	Assets pledged		Loan limit per entity (Note 12)	Maximum amount available for loan (Note 13)	Note
											Item	Value			
1	Cayman President Holdings Ltd.	Sanshui Jianlibao Commerce Co., Ltd.	Other receivables	\$ 908,400	\$ 896,400	1.49	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 36,740,610	\$ 36,740,610	(Note 2)
1	Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	Other receivables	908,400	896,400	1.49	2	-	Additional operating capital	-	-	-	36,740,610	36,740,610	(Note 2)
2	President Global Corp.	President East Co.	Notes receivable	18,168	8,964	3.75	1	11,653	Additional operating capital	-	Real estates	74,700	89,640	119,520	(Note 2)
3	Tait Marketing & Distribution Co., Ltd.	Tait (H.K) Limited	Long-term accounts receivable- related parties	16,280	16,280	-	2	-	Additional operating capital	-	-	-	228,674	228,674	(Note 3)
3	Tait Marketing & Distribution Co., Ltd.	Tait Distribution Service Co., Ltd.	Long-term accounts receivable- related parties	4,640	4,640	-	2	-	Additional operating capital	-	-	-	228,674	228,674	(Note 3)
4	Uni-President Foodstuff (BVI) Holdings Ltd.	Zhongshan President Enterprises Co., Ltd.	Other receivables	418,320	418,320	2.00	2	-	Additional operating capital	-	-	-	1,127,498	1,127,498	(Note 4)
4	Uni-President Foodstuff (BVI) Holdings Ltd.	Meishan President Feed & Oil Co., Ltd.	Other receivables	105,980	104,580	2.00~ 3.00	2	-	Additional operating capital	-	-	-	1,127,498	1,127,498	(Note 4)
4	Uni-President Foodstuff (BVI) Holdings Ltd.	Tianjing President Enterprises Food Co., Ltd.	Other receivables	75,700	74,700	2.50	2	-	Additional operating capital	-	-	-	1,127,498	1,127,498	(Note 4)
5	Uni-President Enterprises China Holdings Ltd.	Kunshan President Enterprises Food Co., Ltd.	Other receivables	1,340,032	1,313,555	1.50	2	-	Additional operating capital	-	-	-	3,439,779	13,759,114	(Note 5)
5	Uni-President Enterprises China Holdings Ltd.	Chengdu President Enterprises Food Co., Ltd.	Other receivables	1,187,676	1,163,471	1.50	2	-	Additional operating capital	-	-	-	3,439,779	13,759,114	(Note 5)

Number	Name	Name of counterparty	Account	Maximun balance during 2012	Ending balance (Note 11) (Note 12)	Interest rate	Nature financial activity (Note 1)	Total transaction amount	Reason for inancing	Allowance for doubtful accounts	Assets pledged		Loan limit per entity (Note 12)	Maximum amount available for loan (Note 13)	Note
											Item	Value			
5	Uni-President Enterprises China Holdings Ltd.	Guangzhou President Enterprises Co., Ltd.	Other receivables	\$ 913,164	\$ 895,606	1.50	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 3,439,779	\$ 13,759,114	(Note 5)
5	Uni-President Enterprises China Holdings Ltd.	Zhengzhou President Enterprises Food Co., Ltd.	Other receivables	731,753	731,003	1.00	2	-	Additional operating capital	-	-	-	3,439,779	13,759,114	(Note 5)
5	Uni-President Enterprises China Holdings Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	Other receivables	679,864	678,964	1.50	2	-	Additional operating capital	-	-	-	3,439,779	13,759,114	(Note 5)
5	Uni-President Enterprises China Holdings Ltd.	Shenyang President Enterprises Co., Ltd.	Other receivables	597,071	597,071	1.50	2	-	Additional operating capital	-	-	-	3,439,779	13,759,114	(Note 5)
5	Uni-President Enterprises China Holdings Ltd.	Fuzhou President Enterprises Co., Ltd.	Other receivables	448,553	447,803	1.00	2	-	Additional operating capital	-	-	-	3,439,779	13,759,114	(Note 5)
5	Uni-President Enterprises China Holdings Ltd.	Wuhan President Enterprises Food Co., Ltd.	Other receivables	305,531	298,535	1.50	2	-	Additional operating capital	-	-	-	3,439,779	13,759,114	(Note 5)
5	Uni-President Enterprises China Holdings Ltd.	Kunming President Enterprises Food Co., Ltd.	Other receivables	243,617	238,828	1.50	2	-	Additional operating capital	-	-	-	3,439,779	13,759,114	(Note 5)
5	Uni-President Enterprises China Holdings Ltd.	Changsha President Enterprises Co., Ltd.	Other receivables	209,325	208,975	1.50	2	-	Additional operating capital	-	-	-	3,439,779	13,759,114	(Note 5)
5	Uni-President Enterprises China Holdings Ltd.	Uni-President Asia Holdings Ltd.	Other receivables	216,168	197,033	1.50	2	-	Additional operating capital	-	-	-	3,439,779	13,759,114	(Note 5)

Number	Name	Name of counterparty	Account	Maximun	Ending balance	Interest rate	Nature	Total	Reason for financing	Allowance	Assets pledged		Loan limit per entity (Note 12)	Maximum	Note
				balance during 2012	(Note 11) (Note 12)		financial activity (Note 1)			transaction amount	for doubtful accounts	Item		Value	
5	Uni-President Enterprises China Holdings Ltd.	Harbin President Enterprises Co., Ltd.	Other receivables	\$ 153,054	\$ 149,268	1.50	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 3,439,779	\$ 13,759,114	(Note 5)
5	Uni-President Enterprises China Holdings Ltd.	Nanchang President Enterprises Co., Ltd.	Other receivables	91,573	89,562	1.00	2	-	Additional operating capital	-	-	-	3,439,779	13,759,114	(Note 5)
5	Uni-President Enterprises China Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	Other receivables	73,266	35,825	1.00~ 1.50	2	-	Additional operating capital	-	-	-	3,439,779	13,759,114	(Note 5)
6	Kai Yu (BVI) Investment Co., Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	Other receivables	741,860	732,060	-	2	-	Additional operating capital	-	-	-	2,439,242	2,439,242	(Note 6)
6	Kai Yu (BVI) Investment Co., Ltd.	Cayman President Holdings Ltd.	Other receivables	335,502	331,070	-	2	-	Additional operating capital	-	-	-	2,439,242	2,439,242	(Note 6)
7	Cayman Ton Yi Industrial Holdings Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	Other receivables	597,600	597,600	1.62~ 1.77	-	-	Additional operating capital	-	-	-	Unlimited	Unlimited	(Note 7)
7	Cayman Ton Yi Industrial Holdings Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	605,600	268,920	1.31~ 1.35	1、2	2,219,981	Total transaction	-	-	-	1,675,452	1,675,452	(Note 7)
7	Cayman Ton Yi Industrial Holdings Ltd.	Chengdu Ton Yi Industrial Packaging Co., Ltd.	Other receivables	60,560	59,760	1.28~ 1.40	1、2	2,796	Additional operating capital	-	-	-	Unlimited	Unlimited	(Note 7)
7	Cayman Ton Yi Industrial Holdings Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	Other receivables	302,800	-	1.54~ 1.62	1、2	1,514,322	Total transaction	-	-	-	1,675,452	1,675,452	(Note 7)
8	President Enterprises (China) Investment Corp.	Kunshan President Enterprises Food Co., Ltd.	Other receivables	1,444,433	944,000	3.25~ 4.00	2	-	Additional operating capital	-	-	-	3,278,314	13,113,250	(Note 2)

Number	Name	Name of counterparty	Account	Maximun balance during 2012	Ending balance (Note 11) (Note 12)	Interest rate	Nature financial activity (Note 1)	Total transaction amount	Reason for inancing	Allowance for doubtful accounts	Assets pledged		Loan limit per entity (Note 12)	Maximum amount available for loan (Note 13)	Note
											Item	Value			
8	President Enterprises (China) Ivestment Corp.	Changchun President Enterprise Co.,Ltd	Other receivables	\$ 694, 784	\$ 694, 784	3. 50	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 3, 278, 314	\$ 13, 113, 250	(Note 2)
8	President Enterprises (China) Ivestment Corp.	Changsha President Enterprises Food Co.,Ltd.	Other receivables	684, 400	684, 400	3. 25	2	-	Additional operating capital	-	-	-	3, 278, 314	13, 113, 250	(Note 2)
8	President Enterprises (China) Ivestment Corp.	Nanning President Enterprises Co., Ltd.	Other receivables	664, 930	660, 800	3. 25	2	-	Additional operating capital	-	-	-	3, 278, 314	13, 113, 250	(Note 2)
8	President Enterprises (China) Ivestment Corp.	Beijing President Enterprises Drinks & Food Co., Ltd.	Other receivables	529, 624	519, 200	3. 00~ 3. 25	2	-	Additional operating capital	-	-	-	3, 278, 314	13, 113, 250	(Note 2)
8	President Enterprises (China) Ivestment Corp.	Zhanjiang President Enterprises Co., Ltd.	Other receivables	375, 536	368, 160	3. 25	2	-	Additional operating capital	-	-	-	3, 278, 314	13, 113, 250	(Note 2)
8	President Enterprises (China) Ivestment Corp.	Uni-President Shanghai Pearly Century Co., Ltd.	Other receivables	236, 151	236, 000	3. 25~ 3. 50	2	-	Additional operating capital	-	-	-	3, 278, 314	13, 113, 250	(Note 2)
8	President Enterprises (China) Ivestment Corp.	Baiyin President Enterprise Co.,Ltd.	Other receivables	217, 120	217, 120	3. 50	2	-	Additional operating capital	-	-	-	3, 278, 314	13, 113, 250	(Note 2)
8	President Enterprises (China) Ivestment Corp.	Jinan President Enterprise Co., Ltd.	Other receivables	188, 800	188, 800	3. 50	2	-	Additional operating capital	-	-	-	3, 278, 314	13, 113, 250	(Note 2)



Number	Name	Name of counterparty	Account	Maximun balance during 2012	Ending balance (Note 11) (Note 12)	Interest rate	Nature financial activity (Note 1)	Total transaction amount	Reason for inancing	Allowance for doubtful accounts	Assets pledged		Loan limit per entity (Note 12)	Maximum amount available for loan (Note 13)	Note
											Item	Value			
8	President Enterprises (China) Ivestment Corp.	Integrated Marketing & Distribution Co., Ltd.	Other receivables	\$ 150,211	\$ 147,217	3.00~ 3.25	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 3,278,314	\$ 13,113,250	(Note 2)
8	President Enterprises (China) Ivestment Corp.	Kunming President Enterprises Food Co., Ltd.	Other receivables	96,296	94,400	3.00~ 3.25	2	-	Additional operating capital	-	-	-	3,278,314	13,113,250	(Note 2)
8	President Enterprises (China) Ivestment Corp.	Aksu President Enterprises Co.,Ltd.	Other receivables	80,240	80,240	3.50	2	-	Additional operating capital	-	-	-	3,278,314	13,113,250	(Note 2)
8	President Enterprises (China) Ivestment Corp.	Xuzhou President Enterprises Co., Ltd.	Other receivables	70,800	70,800	3.50	2	-	Additional operating capital	-	-	-	3,278,314	13,113,250	(Note 2)
8	President Enterprises (China) Ivestment Corp.	Taizhou President Enterprises Co., Ltd.	Other receivables	409,225	-	3.25	2	-	Additional operating capital	-	-	-	3,278,314	13,113,250	(Note 2)
8	President Enterprises (China) Ivestment Corp.	Wuhan President Enterprises Food Co., Ltd.	Other receivables	240,630	-	3.00~ 3.25	2	-	Additional operating capital	-	-	-	3,278,314	13,113,250	(Note 2)
9	President Chain Store (Shanghai) Ltd.	PresiClerc (Beijing) Supermarket Ltd.	Other receivables	47,242	47,242	-	2	-	Additional operating capital	-	-	-	50,000	222,177	(Note 10)
9	President Chain Store (Shanghai) Ltd.	PCSC Shanghai STAO Restaurant Corporation Ltd.	Other receivables	23,840	-	-	2	-	Additional operating capital	-	-	-	50,000	222,177	(Note 10)
10	PresiClerc Limited	PresiClerc (Beijing) Supermarket Ltd.	Long-term receivables	317,939	317,939	-	2	-	Additional operating capital	-	-	-	-	-	(Note 10)

Number	Name	Name of counterparty	Account	Maximun	Ending balance	Interest rate	Nature	Total	Reason for	Allowance	Assets pledged		Loan limit per	Maximum	Note
				balance	(Note 11)		financial			transaction	doubtful	Item		Value	
				during 2012	(Note 12)		(Note 1)	amount	inancing	accounts			entity (Note 12)	(Note 13)	
11	President Chain Store Hong Kong Holdings Limited	PresiClerc (Beijing) Supermarket Ltd.	Other receivables	\$ 47,808	\$ 47,808	2.55	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 50,000	\$ 766,042	(Note 10)
12	Kunshan President Kikkoman Biotechnology Co., Ltd.	President-Kikkoman Zhenji Foods Co., Ltd	Receivable-related party	48,100	47,242	6.56	2	-	Additional operating capital	-	-	-	94,484	99,969	(Note 8)
13	Uni-President (Vietnam) Co., Ltd.	Binh Duong Tribeco Joint Stock Company	Owners' current account	483,000	483,000	14.00	2	-	Additional operating capital	-	-	-	483,000	1,402,847	(Note 9)
13	Uni-President (Vietnam) Co., Ltd.	Uni-President Vietnam Aquatic Breeding Co., Ltd.	Owners' current account	22,575	-	10.50	2	-	Additional operating capital	-	-	-	483,000	1,402,847	(Note 9)
14	Uni-President (Philippines) Corp.	Uni-President Land Corp.	Long-term notes and accounts receivable	33,183	33,183	7.00	2	-	Investment loan	-	-	-	36,345	36,345	(Note 2)
15	Beijing President Enterprises Drinks & Food Co., Ltd.	Beijing President Food Co., Ltd.	Other receivables	193,341	94,400	3.00	2	-	Additional operating capital	-	-	-	295,260	295,260	(Note 2)
16	Shenyang President Enterprises Co., Ltd.	Changchun President Enterprise Co.,Ltd	Other receivables	73,102	-	3.00	2	-	Additional operating capital	-	-	-	188,800	451,917	(Note 2)
17	Harbin President Enterprises Co., Ltd.	Changchun President Enterprise Co.,Ltd	Other receivables	48,100	-	3.00	1	-	Additional operating capital	-	-	-	108,560	10,346	(Note 2)
18	Songjiang President Enterprises Co., Ltd.	San Tong Wan Fu (Qingdao) Food Industry Co., Ltd.	Other receivables	84,960	-	6.96	2	-	Additional operating capital	-	-	-	89,807	89,807	(Note 2)

Number	Name	Name of counterparty	Account	Maximun	Ending balance	Interest rate	Nature	Total	Reason for financing	Allowance	Assets pledged		Loan limit per entity (Note 12)	Maximum	Note
				balance during 2012	(Note 11) (Note 12)		financial activity (Note 1)			transaction amount	for doubtful accounts	Item		Value	
19	Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Food Co.,Ltd.	Other receivables	\$ 192,400	\$ 188,800	3.00	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 1,405,654	\$ 1,405,654	(Note 2)
19	Wuhan President Enterprises Food Co., Ltd.	Wuxue President Mineral water Co., Ltd.	Other receivables	94,400	94,400	3.50	2	-	Additional operating capital	-	-	-	1,405,654	1,405,654	(Note 2)
20	Chengdu President Enterprises Food Co., Ltd.	Chongqing President Enterprises Co., Ltd.	Other receivables	287,920	287,920	3.50	2	-	Additional operating capital	-	-	-	1,166,186	1,166,186	(Note 2)
21	Taizhou President Enterprises Co., Ltd.	Jinan President Enterprise Co., Ltd.	Other receivables	283,200	283,200	3.50	2	-	Additional operating capital	-	-	-	383,200	383,200	(Note 2)
22	Xinjiang President Enterprises Food Co., Ltd.	Aksu President Enterprises Co., Ltd.	Other receivables	354,000	354,000	3.00~3.50	2	-	Additional operating capital	-	-	-	424,800	472,420	(Note 2)
23	Qingdao President Feed & Livestock Co., Ltd.	San Tong Wan Fu (Qingdao) Food Industry Co., Ltd.	Other receivables	23,600	-	7.50	2	-	Additional operating capital	-	-	-	47,200	158,026	(Note 2)

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

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

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

(Note 3) Both the total amount for loan and the maximum amount for short-term financing are 40% of the Tait Marketing & Disbution Co., Ltd's net worth.

(Note 4) The maximum amount for total loan is \$1,000,000, the maximum amount for individual trading partner is US\$20,000 and shall not exceed the amount of transaction total; the maximum amount for short-term financing is US\$20,000; If the company loaning to were foreign subsidiaries, owned 100% directly or indirectly, amount for trading partner are 150% of its net worth; the loan term is one year but can be extended.

(Note 5) The maximum amount for total loan is 40% of its net worth;the maximum amount for short-term financing is 10% of its net worth.

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

(Note 7) The maximum amount for total loan is 40% of its net worth; the maximum amount for individual trading partner is the higher of the latest year trading amount and 20% of the net worth of Cayman Ton Yi Industrial Holdings Ltd. And shall not exceed the total amount loaned, except when the company loaning to were foreign subsidiaries owned 100% directly or indirectly.

(Note 8) The maximum amount for total loan is 40% of its net worth; the maximum amount for trading partner is CNY20,000 and shall not exceed the amount of transaction; the maximum amount for short -term financing is CNY\$20,000.

(Note 9) The maximum amount for total loan is 40% of its net worth; the maximum amount for short-term financing is VND350,000,000.

(Note 10)The maximum amount for total loan is 40% of its net worth; the maximum amount for short-term financing is \$50,000.

(Note 11)The maximum amount was approved by the Board of Directors' and equals to the actual account.

(Note 12)Foreign currencies were translated into New Taiwan Dollars. Exchange rate of foreign currency indicated as of June 30, 2012 were as follows: USD:NTD 1:29.88, CNY:NTD 1:4.72, VND:NTD 1:0.00138 and PHP:NTD 1:0.7269.

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

Number	Name of endorsers	Endorsee		Endorsement limit for a single entity (Note 2)	Highest balance during the period	Outstanding balance as at June 30,2012 (Note 2)	Balance secured by collateral	Ratio of accumulated amount to net worth of the company	The celing of outstanding endorsement	Note
		Relationship (Note 1)	Name of endorsees							
0	Uni-President Enterprises Corp.	Sanshui Jianlibao Commerce Co., Ltd	3	\$ 37,552,685	\$ 3,190,850	\$ 2,585,550	\$ -	4	\$ 75,105,370	(Note 3)
0	Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.	2	37,552,685	2,651,600	2,070,000	-	3	75,105,370	(Note 3)
0	Uni-President Enterprises Corp.	Tone Sang Construction Corp.	2	37,552,685	1,640,000	1,640,000	-	2	75,105,370	(Note 3)
0	Uni-President Enterprises Corp.	Uni-President (Thailand) Ltd.	3	37,552,685	647,335	613,600	-	1	75,105,370	(Note 3)
0	Uni-President Enterprises Corp.	President Entertainment Corp.	2	37,552,685	468,000	468,000	-	1	75,105,370	(Note 3)
0	Uni-President Enterprises Corp.	Kai Yu (BVI) Investment Co., Ltd.etc.	2、3、6	37,552,685	3,506,717	662,038	-	1	75,105,370	(Note 3)
1	Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	3	24,493,740	3,506,717	3,506,717	-	14	24,493,740	(Note 4)
1	Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	3	24,493,740	119,520	-	-	-	24,493,740	(Note 4)
2	Nanlien International Corp.	Tung Chang Enterprises Corp.	3	500,000	11,100	11,100	-	1	1,000,000	(Note 5)
2	Nanlien International Corp.	Hui-Sheng Enterprises Corp.	3	500,000	7,000	7,000	-	1	1,000,000	(Note 5)
2	Nanlien International Corp.	Sheng-Miao Industrial Corp..	1	500,000	3,600	3,600	-	-	1,000,000	(Note 5)
2	Nanlien International Corp.	Tung Lien Enterprises Corp.	1	500,000	2,000	2,000	-	-	1,000,000	(Note 5)
3	President Tokyo Corp.	President Tokyo Renting Corp.	3	1,500,000	1,340,000	1,340,000	-	295	1,500,000	(Note 6)
4	Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd.	3	12,879,862	2,320,391	1,902,161	-	10	12,879,862	(Note 7)
4	Ton-Yi Industrial Corp.	Fujian Ton Yi Tinplate Co., Ltd.	3	12,879,862	1,680,540	1,434,240	-	8	12,879,862	(Note 7)
4	Ton-Yi Industrial Corp.	Jiangsu Ton Yi Tinplate Co., Ltd.	3	12,879,862	1,180,920	821,700	-	4	12,879,862	(Note 7)
4	Ton-Yi Industrial Corp.	Zhangzhou Ton Yi Industries Packaging Co., etc.	3	12,879,862	896,400	896,400	-	5	12,879,862	(Note 7)
5	President Chain Store Corp.	Wisdom Distribution Services Corp.	3	3,823,959	50,000	50,000	-	-	9,559,898	(Note 8)
5	President Chain Store Corp.	Q-Ware Systems & Services Corp.	3	3,823,959	29,978	29,978	-	-	9,559,898	(Note 8)
5	President Chain Store Corp.	Uni-President Department Stores Corp.	3	3,823,959	2,558	2,219	-	-	9,559,898	(Note 8)
6	Uni-President Enterprises China Holdings Ltd.	Shenyang President Enterprises Co., Ltd.	3	10,319,336	607,166	597,071	-	2	34,397,785	(Note 9)
6	Uni-President Enterprises China Holdings Ltd.	Changsha President Enterprise Co., Ltd.	3	10,319,336	299,036	298,535	-	-	34,397,785	(Note 9)

Number	Name of endorsers	Endorsee		Endorsement limit for a single entity (Note 2)	Highest balance during the period	Outstanding balance as at June 30,2012 (Note 2)	Balance secured by collateral	Ratio of accumulated amount to net worth of the company	The celing of outstanding endorsement	Note
		Name of endorsees	Relationship (Note 1)							
6	Uni-President Enterprises China Holdings Ltd.	Harbin President Enterprises Co., Ltd.	3	\$ 10,319,336	\$ 151,794	\$ 149,270	\$ -	-	\$ 34,397,785	(Note 9)
7	President International Development Corp.	Ton Yu Investment Inc.	3	606,470	250,000	78,000	-	1	2,425,880	(Note 10)
7	President International Development Corp.	President (BVI) International Investment Holdings Ltd.	3	606,470	105,144	-	-	-	2,425,880	(Note 10)
8	Wisdom Distribution Services Corp.	President Drugstore Business Corp.	3	52,384	7,000	7,000	7,000	3	130,960	(Note 11)
9	President Century Corp.	President Fair Development Corp.	3	2,180,116	600,000	600,000	600,000	55	2,725,145	(Note 12)
10	President Enterprises (China) Investment Corp.	Jinmailang Beverage (Beijing) Co., Ltd.	6	9,834,936	1,423,135	1,396,506	-	4	32,783,121	(Note 13)
10	President Enterprises (China) Investment Corp.	Nanning President Enterprises Co., Ltd.	3	9,834,936	481,000	472,000	-	1	32,783,121	(Note 13)
10	President Enterprises (China) Investment Corp.	Shenyang President Enterprises Co., Ltd.	3	9,834,936	94,740	89,713	-	-	32,783,121	(Note 13)
10	President Enterprises (China) Investment Corp.	Harbin President Enterprises Co., Ltd.	3	9,834,936	94,740	89,713	-	-	32,783,121	(Note 13)
10	President Enterprises (China) Investment Corp.	President (Shanghai) Trading Co., Ltd.	3	9,834,936	52,910	51,920	-	-	32,783,121	(Note 13)
11	Chengdu Ton Yi Industrial Packaging Co., Ltd.	Wuxi Ton Yi Industrial Packaging Co., Ltd.	3	243,296	48,057	47,242	-	19	243,296	(Note 14)
12	Uni-President (Vietnam) Co., Ltd	Binh Duong Tribeco Joint Stock Company	6	1,753,559	224,078	224,078	-	6	3,507,118	(Note 15)
12	Uni-President (Vietnam) Co., Ltd	Saigon Beverage Joint Stock Company	6	1,753,559	50,619	50,254	-	1	3,507,118	(Note 15)
12	Uni-President (Vietnam) Co., Ltd	Uni-President (Vietnam) Aquatic breeding Co., Ltd	6	1,753,559	3,914	-	-	-	3,507,118	(Note 15)
13	Binh Duong Tribeco Joint Stock Company	Saigon Beverage Joint Stock Company	6	138,000	23,267	23,100	-	8	276,000	(Note 16)
14	Wuhan President Enterprises Food Co., Ltd.	Changsha President Foods Co., Ltd.	3	702,826	625,300	613,600	-	17	2,108,478	(Note 17)

(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) Foreign currencies were translated into New Taiwan Dollors. Exchange rate of foreign currency indicated as of June 30, 2012 are as follows: USD:NTD 1:29.88, CNY:NTD 1:4.72, VND:NTD 1:0.00138 and PHP:NTD 1:0.7269.

(Note 3) 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.

(Note 4) The total amount of transactions of endorsement and the limit of endorsement for any single entity for Cayman President Holdings Ltd. is 100% of its net worth and all of the related transactions are to be submitted to the Board of Directors' meeting for reference.

(Note 5) 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 6) 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 meeting for reference.

(Note 7) 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 to the stockholders' meeting for reference.

(Note 8) 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 submitted to the stockholders' meeting for reference.

(Note 9) The total amount of transactions of endorsement equal to 100% of its net worth for Uni-President Enterprises China Holding Ltd., the limit of endorsement for any single entity is 30% of its net worth, and all submitted to the stockholders' meeting for reference.

(Note 10) The total amount of transactions of endorsement equal to 20% of its net worth for President International Development Corporation, the limit of endorsement for any single entity is 5% of its net worth, and all of the submitted to the stockholders' meeting for reference.

(Note 11) 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 be submitted to the Directors' meeting for reference.

(Note 12) The total amount of transactions of endorsement equal to 250% of its net worth for President Century Corp., the limit of endorsement for any single entity is 200% of its net worth, and all of the submitted to the stockholders' meeting for reference.

(Note 13) 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 14) The limit of transactions of endorsement between the subsidiaries of Cayman Ton Yi Industrial Holdings Ltd. in Mainland China is 100% of the subsidiarie's net worth.

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

(Note 16) The total amount of transactions of endorsement equal to 100% of its net worth for Binh Duong Tribeco Joint Stock Company and the limit of endorsement for any single entity is 50% of its net worth.

(Note 17) The total amount of transactions of endorsement equal to 60% of its net worth for Wuhan President Enterprises Food Co., Led. the limit of endorsement for any single entity is 20% of its net worth, and all of related transactions are to be submitted to the stockholders' meeting for reference.

3. The balance of securities held as of June 30 ,2012 are summarised as follows (Units in thousands of currencies indicated) :

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note)	Ending balance				
				Number of shares (in thousands)	Book value	Percentage of ownership	Market value	Note
	Beneficiary Certificates :							
Uni-President Enterprises Corp.	Fuhwatrust Money Market Fund	—	6	49,991	\$ 700,000	—	\$ 700,040	—
Uni-President Enterprises Corp.	Wan Tai Money Market Fund	—	6	47,747	700,000	—	700,043	—
Uni-President Enterprises Corp.	UPAMC James Bond Fund	—	6	43,285	700,000	—	700,043	—
Uni-President Enterprises Corp.	Taishin Ta-Chong Money Market Fund	—	6	43,661	600,000	—	600,022	—
Uni-President Enterprises Corp.	FSITCMoney Market Fund	—	6	3,475	600,000	—	600,024	—
	Stock :							
Uni-President Enterprises Corp.	Prince Housing Development Corp.	—	7	113,460	2,269,197	10.45	2,269,197	—
Uni-President Enterprises Corp.	Grand Bills Finance Co.	Director	9	78,209	690,997	14.46	-	—
Uni-President Enterprises Corp.	PK Venture Capital Corp. etc.	—	9	80,331	588,043	-	-	—
Uni-President Enterprises Corp.	Cayman President Holdings Ltd.	An investee company accounted for under the equity method	11	156,136	24,050,570	100.00	24,493,740	—
Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.	An investee company accounted for under the equity method	11	379,705	2,469,139	100.00	2,473,880	—
Uni-President Enterprises Corp.	President International Trade And Investment Corp.	An investee company accounted for under the equity method	11	11	1,500,881	100.00	1,246,528	—
Uni-President Enterprises Corp.	Kai Nan Investment Co., Ltd.	An investee company accounted for under the equity method	11	253,000	1,036,996	100.00	1,036,996	—
Uni-President Enterprises Corp.	President Global Corp.	An investee company accounted for under the equity method	11	500	621,048	100.00	623,008	—
Uni-President Enterprises Corp.	Tone Sang Construction Corp.	An investee company accounted for under the equity method	11	27,000	371,499	100.00	371,499	—



Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note)	Ending balance				Note
				Number of shares (in thousands)	Book value	Percentage of ownership	Market value	
	Stock :							
Uni-President Enterprises Corp.	Uni-President Glass Industrial Co., Ltd.	An investee company accounted for under the equity method	11	36,000	\$ 325,836	100.00	\$ 325,829	—
Uni-President Enterprises Corp.	Nanlien International Corp.	An investee company accounted for under the equity method	11	99,999	1,233,214	99.99	1,190,133	—
Uni-President Enterprises Corp.	Tung Ho Development Corp.	An investee company accounted for under the equity method	11	72,120	490,663	72.12	490,663	—
Uni-President Enterprises Corp.	President International Development Corp.	An investee company accounted for under the equity method	11	900,094	8,381,356	68.03	8,252,157	—
Uni-President Enterprises Corp.	Tait Marketing & Distribution Co., Ltd.	An investee company accounted for under the equity method	11	59,692	486,132	63.17	707,351	—
Uni-President Enterprises Corp.	President Entertainment Corp.	An investee company accounted for under the equity method	11	98,885	1,072,899	61.80	1,072,899	—
Uni-President Enterprises Corp.	President Tokyo Corp.	An investee company accounted for under the equity method	11	10,199	322,074	51.00	231,596	—
Uni-President Enterprises Corp.	President Packaging Corp.	An investee company accounted for under the equity method	11	20,371	368,341	50.58	326,550	—
Uni-President Enterprises Corp.	Ton-Yi Industrial Corp.	An investee company accounted for under the equity method	11	719,357	8,766,369	45.55	11,401,815	—
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	11	471,997	9,886,966	45.40	74,811,434	—
Uni-President Enterprises Corp.	President Fair Development Corp.	An investee company accounted for under the equity method	11	445,500	2,816,756	40.50	2,816,756	—
Uni-President Enterprises Corp.	Scino Pharm Taiwan Ltd.	An investee company accounted for under the equity method	11	239,371	5,178,200	37.94	13,093,606	—
Uni-President Enterprises Corp.	Weilih Food Industrial Co., Ltd.	An investee company accounted for under the equity method	11	6,660	1,042,968	33.30	126,955	—
Uni-President Enterprises Corp.	Kuang Chuan Diary Co., Ltd.	An investee company accounted for under the equity method	11	31,253	1,637,897	31.25	1,408,533	—

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note)	Ending balance					Note
				Number of shares (in thousands)	Book value	Percentage of ownership	Market value		
	Stock :								
Uni-President Enterprises Corp.	TTET Union Corp.	An investee company accounted for under the equity method	11	47,991	\$ 975,130	30.00	\$ 2,447,565	—	
Uni-President Enterprises Corp.	Uni-President Development Corp.	An investee company accounted for under the equity method	11	108,000	926,973	30.00	926,972	—	
Uni-President Enterprises Corp.	Eagle Cold Storage Enterprises Co., Ltd.	An investee company accounted for under the equity method	11	35,749	518,160	29.93	625,602	—	
Uni-President Enterprises Corp.	President Securities Corp.	An investee company accounted for under the equity method	11	355,965	5,914,897	27.71	5,303,881	—	
Uni-President Enterprises Corp.	Presicarre Corp.	An investee company accounted for under the equity method	11	137,512	2,414,915	20.50	2,210,820	—	
Uni-President Enterprises Corp.	Uni-President Dream Park Corp. etc.	An investee company accounted for under the equity method	11	180,324	2,283,045	-	1,984,230	—	
	Beneficiary Certificates :								
Cayman President Holdings Ltd	Asia Equity Fund	—	6	50	USD 49,800	-	USD 49,800	—	
	Bonds :								
Cayman President Holdings Ltd.	Gavin Investment Ltd.	—	10	-	USD 9,966	-	USD 9,966	—	
	Stock :								
Cayman President Holdings Ltd.	Sanshui Jianlibao Commerce Co., Ltd	An investee company accounted for under the equity method by the investor	11	-	USD 54,781	100.00	USD 54,781	—	
Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	An investee company accounted for under the equity method by the investor	11	75,000	USD 35,971	100.00	USD 35,971	—	
Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	An investee company accounted for under the equity method by the investor	11	-	USD 25,156	100.00	USD 25,156	—	
Cayman President Holdings Ltd.	Uni-President Enterprises China Holdings Ltd.	An investee company accounted for under the equity method by the investor	11	2,645,090	USD 825,995	73.49	USD 825,995	—	
Cayman President Holdings Ltd.	Zhangjiagang President Nisshin Food Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	USD 17,247	60.00	USD 17,247	—	
Cayman President Holdings Ltd.	Queen Holdings (BVI) Ltd.	An investee company accounted for under the equity method by the investor	11	5	USD 14,171	45.40	USD 14,171	—	

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note)	Ending balance						
				Number of shares (in thousands)	Book value	Percentage of ownership	Market value	Note		
	Stock :									
Cayman President Holdings Ltd.	President-Kikkoman Zhenji Foods Co.,Ltd.	An investee company accounted for under the equity method by the investor	11	-	USD	20,533	45.00	USD	20,533	—
Cayman President Holdings Ltd.	Cargill President Holdings Pte Ltd.	An investee company accounted for under the equity method by the investor	11	15,280	USD	26,462	38.20	USD	26,462	—
Cayman President Holdings Ltd.	President Energy Development (Cayman Islands) Ltd. etc.	An investee company accounted for under the equity method by the investor	11	8,161	USD	9,286	-	USD	9,286	—
Kai Yu Investment Co., Ltd.	Chimei Innolux Co., Ltd. etc.	—	7	12,634		155,398	-		155,399	(Note 1)
Kai Yu Investment Co., Ltd.	Qualtop Co., Ltd. etc.	—	9	785		7,908	-		-	—
Kai Yu Investment Co., Ltd.	Kai Yu (BVI) Investment Co., Ltd.	An investee company accounted for under the equity method by the investor	11	36,000		1,645,508	100.00		1,614,188	—
Kai Yu Investment Co., Ltd.	Ton-Yi Industrial Corp.	An investee company accounted for under the equity method	11	26,445		332,698	1.67		394,563	(Note 1)
Kai Yu Investment Co., Ltd.	President Chain Store Corp. etc.	An investee company accounted for under the equity method	11	35,481		972,918	-		2,130,909	(Note 1)
	Beneficiary Certificates :									
President International Trade And Investment Corp.	The Pacific (ABC) Equity Fund	—	6	43	USD	41,710	-	USD	41,710	—
	Stock :									
Nanlien International Corp.	Chimei Innolux Co., Ltd.	—	7	1,824		22,440	-		22,440	—
Nanlien International Corp.	Huei Tung Enterprises Corp.	—	9	1,445		18,426	-		-	—
Nanlien International Corp.	Lien Bo Enterprises Corp. etc.	An investee company accounted for under the equity method by the investor etc.	11	113,658		1,564,561	-		1,564,541	—

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note)	Ending balance				Note
				Number of shares (in thousands)	Book value	Percentage of ownership	Market value	
	Beneficiary Certificates :							
President International Development Corp.	UPAMC Great China Small-Mid Cap FUND	—	6	2,000	\$ 19,580	-	\$ 19,580	—
	Stock :							
President International Development Corp.	Formosa Plastics Corp. etc.	—	6	1,251	32,360	-	32,360	—
	Convertible Bonds :							
President International Development Corp.	Mega Financial Holding Co., Ltd. etc.	—	6	855	84,049	-	84,049	—
	Stock :							
President International Development Corp.	Chunghwa Telecom Corp.	—	7	7,028	660,597	0.09	660,597	—
President International Development Corp.	Chimei Innolux Co., Ltd. etc.	—	7	29,144	875,224	-	875,224	—
	Beneficiary Certificates :							
President International Development Corp.	Even Star Fund	—	9	-	63,548	-	-	—

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note)	Ending balance				Note
				Number of shares (in thousands)	Book value	Percentage of ownership	Market value	
President International Development Corp.	Stock : Development International Corp. etc.	—	9	90,067	\$ 676,433	—	\$ —	(Note 2)
President International Development Corp.	President (BVI) International Investment Holdings Ltd.	An investee company accounted for under the equity method by the investor	11	193,976	6,350,276	100.00	6,350,276	—
President International Development Corp.	President Life Sciences Co., Ltd.	An investee company accounted for under the equity method by the investor	11	48,000	517,366	100.00	517,366	—
President International Development Corp.	Ton Yu Investment Inc.	An investee company accounted for under the equity method by the investor	11	88,960	414,985	100.00	414,985	—
President International Development Corp.	President Fair Development Corp.	An investee company accounted for under the equity method	11	445,500	2,816,756	40.50	2,816,756	(Note 3)
President International Development Corp.	President Entertainment Corp.	An investee company accounted for under the equity method	11	61,115	663,148	38.20	663,148	(Note 4)
President International Development Corp.	Kang Na Hsiung Enterprises Co., Ltd.	An investee company accounted for under the equity method by the investor	11	40,824	638,943	20.71	528,672	(Note 5)
President International Development Corp.	Uni-President Development Corp.	An investee company accounted for under the equity method	11	72,000	617,980	20.00	617,980	(Note 6)

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note)	Ending balance				Note
				Number of shares (in thousands)	Book value	Percentage of ownership	Market value	
President International Development Corp.	Stock : Scino Pharm Taiwan Ltd.	An investee company accounted for under the equity method	11	22,881	\$ 388,872	3.63	\$ 1,251,593	—
President International Development Corp.	Synergy ScienTech Corp. etc.	An investee company accounted for under the equity method by the investor etc.	11	29,841	261,633	-	261,633	—
Ton-Yi Industrial Corp.	JFE Holdings Inc.	—	7	250	123,694	0.04	123,694	—
Ton-Yi Industrial Corp.	President International Development Corp.	An investee company accounted for under the equity method	9	44,100	500,000	3.33	-	—
Ton-Yi Industrial Corp.	Grand Bills Finance Co. etc.	—	9	937	1,050	-	-	—
Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd.	An investee company accounted for under the equity method by the investor	11	9,310	4,188,630	100.00	4,188,630	—
Ton-Yi Industrial Corp.	Tovecan Corp.	An investee company accounted for under the equity method by the investor	11	-	77,436	51.00	77,436	—
President Chain Store Corp.	Beneficiary Certificates : Wan Tai Money Market Fund	—	6	92,427	1,350,000	-	1,355,120	—
President Chain Store Corp.	Mega Diamond Bond Fund	—	6	82,884	1,000,000	-	1,003,829	—
President Chain Store Corp.	ING Taiwan Money Capital Income Fund	—	6	63,545	1,000,000	-	1,003,559	—
President Chain Store Corp.	Taishin 1699 Money Market Fund	—	6	76,457	1,000,000	-	1,000,206	—
President Chain Store Corp.	Eastspring Investments Well Pool Money Market Fund	—	6	64,616	850,000	-	850,175	—

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note)	Ending balance				
				Number of shares (in thousands)	Book value	Percentage of ownership	Market value	Note
President Chain Store Corp.	UPAMC James Bond Fund	—	6	49,468	\$ 800,000	-	\$ 800,050	—
President Chain Store Corp.	Polaris Depot Money Market Fund	—	6	43,073	500,000	-	501,012	—
President Chain Store Corp.	JIH Sun Money Market Fund	—	6	35,065	500,000	-	501,872	—
President Chain Store Corp.	Shin Kong Chin-Shin Money Market Fund	—	6	33,443	500,000	-	501,829	—
President Chain Store Corp.	FSITC Money Market Fund	—	6	2,901	500,000	-	501,004	—
	Stock :							
President Chain Store Corp.	President Securities Corp.	An investee company accounted for under the equity method	7	34,568	515,061	2.69	515,061	—
President Chain Store Corp.	Chimei Innolux Co., Ltd. etc.	—	7	18,857	399,095	-	399,095	—
President Chain Store Corp.	Presicarre Corp.	An investee company accounted for under the equity method	9	130,801	5,395,902	19.50	-	—
President Chain Store Corp.	President Fair Development Corp.	An investee company accounted for under the equity method	9	209,000	1,496,406	19.00	-	—
President Chain Store Corp.	President International Development Corp.	An investee company accounted for under the equity method	9	44,100	441,000	3.33	-	—
President Chain Store Corp.	Tung Ho Development Corp. etc.	—	9	59,669	273,638	-	-	—
President Chain Store Corp.	President Chain Store (BVI) Holdings Ltd.	An investee company accounted for under the equity method by the investor	11	128,462	3,292,884	100.00	3,292,745	—
President Chain Store Corp.	President Drugstore Business Corp.	An investee company accounted for under the equity method by the investor	11	40,000	594,649	100.00	594,648	—
President Chain Store Corp.	President Musashino Corp.	An investee company accounted for under the equity method by the investor	11	48,520	539,808	90.00	490,873	—

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note)	Ending balance				
				Number of shares (in thousands)	Book value	Percentage of ownership	Market value	Note
	Stock :							
President Chain Store Corp.	Qware Systems & Services Corp.	An investee company accounted for under the equity method by the investor	11	24,383	\$ 302,601	86.76	\$ 289,448	—
President Chain Store Corp.	President Information Corp.	An investee company accounted for under the equity method by the investor	11	25,714	455,240	86.00	346,417	—
President Chain Store Corp.	Mech-President Corp.	An investee company accounted for under the equity method	11	55,859	673,515	80.87	626,228	—
President Chain Store Corp.	President Pharmaceutical Corp.	An investee company accounted for under the equity method by the investor	11	19,910	588,990	73.74	428,129	—
President Chain Store Corp.	President Transnet Corp.	An investee company accounted for under the equity method	11	70,000	819,444	70.00	800,914	—
President Chain Store Corp.	Uni-President Department Stores Corp.	An investee company accounted for under the equity method	11	112,000	559,332	70.00	559,632	—
President Chain Store Corp.	Uni-President Cold Chain Corp.	An investee company accounted for under the equity method	11	19,563	393,557	60.00	387,929	—
President Chain Store Corp.	Uni-President Development Corp.	An investee company accounted for under the equity method	11	72,000	617,982	20.00	617,980	—
President Chain Store Corp.	Uni-President Yi-Lan Art and Culture Corp. etc.	An investee company accounted for under the equity method by the investor etc.	11	253,358	2,135,643	-	2,071,756	—
President Fair Development Corp.	President Century Corp.	An investee company accounted for under the equity method by the investor	11	20,000	1,227,237	100.00	1,090,058	—
President Fair Development Corp.	T.S.Retail & Distribution Co., Ltd.	An investee company accounted for under the equity method by the investor	11	5,000	43,332	50.00	43,332	—
Scino Pharm Taiwan Ltd.	Tanvex Biologics, Inc. etc	—	9	28,800	149,555	-	-	—
Scino Pharm Taiwan Ltd.	SPT International, Ltd.	An investee company accounted for under the equity method by the investor	11	37,545	1,102,319	100.00	1,239,724	—
Scino Pharm Taiwan Ltd.	President ScinoPharm (Cayman), Ltd. etc.	An investee company accounted for under the equity method by the investor	11	102	2,546	-	2,546	—
SPT International, Ltd.	ScinoPharm (Changshu) Pharmaceuticals, Ltd.	An investee company accounted for under the equity method by the investor	11	-	USD 26,183	100.00	USD 26,183	—



Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note)	Ending balance					
				Number of shares (in thousands)	Book value	Percentage of ownership	Market value	Note	
SPT International, Ltd.	Stock : Scino Pharm (Kunshan) Biochemical Technology Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	USD 12,424	100.00	USD 12,424	—	
SPT International, Ltd.	ScinoPharm Shanghai Biochemical Technology, Ltd.	An investee company accounted for under the equity method by the investor	11	-	USD 624	100.00	USD 624	—	
Ton Yu Investment Inc.	Beneficiary Certificates : UPAMC James Bond Fund	—	6	40	639	-	639	—	
Ton Yu Investment Inc.	Scino Pharm Taiwan Ltd.	An investee company accounted for under the equity method	7	19,278	1,054,497	3.18	1,054,497	—	
Ton Yu Investment Inc.	Chimei Innolux Co., Ltd. etc.	—	7	14,911	228,685	-	228,685	—	
Ton Yu Investment Inc.	Compliance Certification Service Inc. etc.	—	9	792	1,671	-	-	—	
Uni-President Enterprises China Holdings Ltd.	WantWant China Holdings Limited	—	7	47,252	CNY 373,213	0.37	CNY 373,213	—	
Uni-President Enterprises China Holdings Ltd.	China Haisheng Juice Holdings Co., Ltd.	—	7	37,800	CNY 18,181	2.99	CNY 18,181	—	
Uni-President Enterprises China Holdings Ltd.	Uni-President Asia Holdings Ltd.	An investee company accounted for under the equity method by the investor	11	38,804,500	CNY 7,365,250	100.00	CNY 7,365,250	—	
Uni-President Enterprises China Holdings Ltd.	Yantai North Andre Juice Co., Ltd.	An investee company accounted for under the equity method by the investor	11	2,370	CNY 918	0.06	CNY 918	—	
President Energy Development (Cayman Islands) Ltd.	Tong Ting Gas Corp.	—	9	26,193	USD 4,366	11.91	-	—	

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note)	Ending balance					
				Number of shares (in thousands)	Book value	Percentage of ownership	Market value	Note	
President Energy Development (Cayman) Ltd.	Stock : Victoria Global Fund	—	9	28	USD 32,800	-	\$ -	—	
Uni-President Asia Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	An investee company accounted for under the equity method by the investor	11	1,341,833	CNY 7,499,284	100.00	CNY 7,499,284	—	
Uni-President Asia Holdings Ltd.	Champ Green Capital Limited. etc.	An investee company accounted for under the equity method by the investor etc.	11	11,740	CNY 24,000	100.00	CNY 24,000	—	
President Chain Store (BVI) Holdings Ltd.	Global strategic Investment Fund	—	9	3,000	62,890	-	-	—	
President Chain Store (BVI) Holdings Ltd.	President Chain Store in Hong Kong Holdings Limited	An investee company accounted for under the equity method by the investor	11	99,108	2,048,037	100.00	2,048,037	—	
President Chain Store (BVI) Holdings Ltd.	President Chain Store (Labuan) Holdings Ltd.	An investee company accounted for under the equity method by the investor	11	20,684	719,074	100.00	719,074	—	
President Chain Store (BVI) Holdings Ltd.	Presiclerc Limited etc.	An investee company accounted for under the equity method by the investor etc.	11	18,714	188,111	51.00	188,111	—	
President Chain Store Hong Kong Holdings Limited	President Chain Store (Shanghai) Ltd.	An investee company accounted for under the equity method by the investor etc.	11	-	613,568	100.00	613,568	—	
President Chain Store Hong Kong Holdings Limited	Shan Dong President Yin Zuo Commercial Limited	An investee company accounted for under the equity method by the investor	11	-	453,673	55.00	453,673	—	
President Chain Store Hong Kong Holdings Limited	President Coffee (Cayman) Holdings Ltd.	An investee company accounted for under the equity method by the investor	11	-	582,733	30.00	582,733	—	
President Chain Store Hong Kong Holdings Limited	PCSC (Chengdu) Hypermarket Ltd. etc.	An investee company accounted for under the equity method by the investor etc.	11	-	373,274	-	373,274	—	

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note)	Ending balance					Note
				Number of shares (in thousands)	Book value	Percentage of ownership	Market value		
President Coffee (Cayman ) Holdings Ltd.	Stock : Shanghai President Coffee Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	\$ 1,496,655	100.00	\$ 1,349,448	—	
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Vietnam) Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	USD 111,795	100.00	USD 111,200	—	
Uni-President Southeast Asia Holdings Ltd.	PT ABC President Indonesia	An investee company accounted for under the equity method by the investor	11	-	USD 10,922	49.63	USD 10,583	—	
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Thailand) Co., Ltd.	An investee company accounted for under the equity method by the investor etc.	11	163,440	USD 16,910	-	USD 16,514	—	
Uni-President Foodstuff (BVI) Holdings Ltd.	Dalian Beiliang Logistics Co., Ltd.	—	9	-	USD 113	10.10	-	—	
Uni-President Foodstuff (BVI) Holdings Ltd.	Zhongshan President Enterprises Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	USD 34,560	100.00	USD 34,388	—	
Uni-President Foodstuff (BVI) Holdings Ltd.	Qingdao President Feed & Livestock Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	USD 14,292	100.00	USD 13,227	—	
Uni-President Foodstuff (BVI) Holdings Ltd.	Cargill President Holdings China Pte Ltd. etc.	An investee company accounted for under the equity method by the investor etc.	11	4,720	USD 27,852	-	USD 27,852	—	
President (BVI) International Investment Holdings Ltd.	Shanghai Electric Group Corp.	—	6	700	HKD 2,170	-	HKD 2,170	—	
President (BVI) International Investment Holdings Ltd.	Convertible Bonds : Asia Cement Corp. etc.	—	6	50	USD 5,342	-	USD 5,342	—	

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note)	Ending balance						
				Number of shares (in thousands)	Book value	Percentage of ownership	Market value	Note		
President (BVI) International Investment Holdings Ltd.	Linked Notes : Morgan ELN#489 HK	—	6	10	USD	965	—	USD	965	—
	Pmicipal Guaranteed Yield Bond : Morgan — USD TWD Linked Floater	—	6	50	USD	5,050	—	USD	5,050	—
President (BVI) International Investment Holdings Ltd.	Accuray Inc.	—	7	1,468	USD	10,004	—	USD	10,004	—
President (BVI) International Investment Holdings Ltd.	Taiwan Cement Corp. etc.	—	7	124,953	HKD	154,205	—	HKD	154,205	—
President (BVI) International Investment Holdings Ltd.	Stock : Xiang Lu Industries Ltd. etc.	—	9	89,684	USD	21,068	—	—	—	—
President (BVI) International Investment Holdings Ltd.	Uni-Home Tech Corp.	An investee company accounted for under the equity method by the investor	11	47,472	USD	51,021	50.00	USD	51,021	—
President (BVI) International Investment Holdings Ltd.	AndroScience Corp.	An investee company accounted for under the equity method by the investor	11	11,079	USD	1,602	41.32	USD	1,602	—

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note)	Ending balance						Note
				Number of shares (in thousands)	Book value	Percentage of ownership	Market value			
	Stock :									
President (BVI) International Investment Holdings Ltd.	President Energy Development (Cayman Islands) Ltd.	An investee company accounted for under the equity method by the investor	11	12,894	USD 12,661	40.29	USD 12,661	—		
President (BVI) International Investment Holdings Ltd.	Outlook Investment Pte Ltd.	An investee company accounted for under the equity method by the investor	11	9,608	USD 16,160	25.00	USD 16,160	—		
Uni-President Enterprises Hong Kong Holdings Ltd.	President Enterprises (China) Investment Corp.	An investee company accounted for under the equity method by the investor	11	—	CNY 6,945,577	100.00	CNY 6,945,577	—		
Uni-President Enterprises Hong Kong Holdings Ltd.	President (Shanghai) private Label Marketing and Trading Co., Ltd.	An investee company accounted for under the equity method by the investor	11	—	CNY 5,743	100.00	CNY 5,743	—		
President Enterprises (China) Investment Corp.	Kunshan Sanwa Food Industry Co., Ltd.	—	9	—	CNY 733	15.00	—	—		
President Enterprises (China) Investment Corp.	Kunshan President Enterprises Food Co., Ltd.	An investee company accounted for under the equity method by the investor	11	—	CNY 788,989	100.00	CNY 788,989	—		
President Enterprises (China) Investment Corp.	Wuhan President Enterprises Food Co., Ltd.	An investee company accounted for under the equity method by the investor	11	—	CNY 744,510	100.00	CNY 744,510	—		
President Enterprises (China) Investment Corp.	Guangzhou President Enterprises Co., Ltd.	An investee company accounted for under the equity method by the investor	11	—	CNY 660,622	100.00	CNY 660,622	—		
President Enterprises (China) Investment Corp.	Chengdu President Enterprises Food Co., Ltd.	An investee company accounted for under the equity method by the investor	11	—	CNY 617,683	100.00	CNY 617,683	—		

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note)	Ending balance						Note
				Number of shares (in thousands)	Book value	Percentage of ownership	Market value			
President Enterprises (China) Investment Corp.	Stock : Zhengzhou President Enterprises Food Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	CNY 437,144	100.00	CNY 437,144	—		
President Enterprises (China) Investment Corp.	Hefei President Enterprises Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	CNY 260,812	100.00	CNY 260,812	—		
President Enterprises (China) Investment Corp.	Fuzhou President Enterprises Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	CNY 254,940	100.00	CNY 254,940	—		
President Enterprises (China) Investment Corp.	Xinjiang President Enterprises Food Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	CNY 250,222	100.00	CNY 250,222	—		
President Enterprises (China) Investment Corp.	Shenyang President Enterprises Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	CNY 239,363	100.00	CNY 239,363	—		
President Enterprises (China) Investment Corp.	Beijing President Enterprises Drinks & Food Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	CNY 216,172	100.00	CNY 216,172	—		
President Enterprises (China) Investment Corp.	Kunming President Enterprises Food Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	CNY 167,933	83.33	CNY 167,933	—		
President Enterprises (China) Investment Corp.	Nanchang President Enterprises Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	CNY 202,584	80.26	CNY 202,584	—		
President Enterprises (China) Investment Corp.	Jinmailang Beverage (Beijing) Co., Ltd.	An investee company accounted for under the equity method by the investor	11	323,200	CNY 419,898	32.59	CNY 419,898	—		
President Enterprises (China) Investment Corp.	Taizhou President Enterprises Co., Ltd. etc.	An investee company accounted for under the equity method by the investor	11	-	CNY 416,373	-	CNY 436,265	—		
Chengdu President Enterprises Food Co., Ltd.	Heilongjiang Wondersun Dairy Co.	—	9	17,649	CNY 46,006	1.80	-	—		

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note)	Ending balance						
				Number of shares (in thousands)	Book value	Percentage of ownership	Market value	Note		
	Stock :									
Chengdu President Enterprises Food Co., Ltd.	Chongqing President Enterprises Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	CNY	158,268	75.00	CNY	158,268	—
Chengdu President Enterprises Food Co., Ltd.	United Advisor Venture Management Ltd.	An investee company accounted for under the equity method by the investor	11	-	CNY	100,383	19.87	CNY	100,383	—
Chengdu President Enterprises Food Co., Ltd.	Yantai North Andre Juice Co., Ltd.	An investee company accounted for under the equity method by the investor	11	424,184	CNY	164,101	10.37	CNY	164,101	—
Chengdu President Enterprises Food Co., Ltd.	Yantai Tongli Beverage Industries Co., Ltd. etc.	An investee company accounted for under the equity method by the investor	11	-	CNY	95,874	-	CNY	95,874	—
Kunshan President Enterprises Food Co., Ltd.	Heilongjiang Wondersun Dairy Co.	—	9	31,548	CNY	82,223	5.40		-	—
Kunshan President Enterprises Food Co., Ltd.	Shanghai Ruxin Leather Products Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	CNY	173,859	100.00	CNY	173,859	—
Kunshan President Enterprises Food Co., Ltd.	Taizhou President Enterprises Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	CNY	159,455	75.00	CNY	159,455	—
Kunshan President Enterprises Food Co., Ltd.	Jinan President Enterprises Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	CNY	84,188	75.00	CNY	84,188	—
Kunshan President Enterprises Food Co., Ltd.	Shanghai Pearly Century Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	CNY	347,815	66.67	CNY	347,815	—

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note)	Ending balance					
				Number of shares (in thousands)	Book value	Percentage of ownership	Market value	Note	
	Stock :								
Kunshan President Enterprises Food Co., Ltd.	Xuzhou President Enterprises Co., Ltd. Etc.	An investee company accounted for under the equity method by the investor	11	-	CNY 77,725	-	CNY 77,725	—	
Wuhan President Enterprises Food Co., Ltd.	Heilongjiang Wondersun Dairy Co.	—	9	17,649	CNY 46,006	1.80	-	—	
Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	CNY 100,194	75.00	CNY 101,194	—	
Wuhan President Enterprises Food Co., Ltd.	Wuhan Zijiang President Enterprises Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	CNY 71,892	50.00	CNY 71,892	—	
Wuhan President Enterprises Food Co., Ltd.	Nanchang President Enterprises Co., Ltd. etc.	An investee company accounted for under the equity method by the investor	11	-	CNY 75,292	-	CNY 75,292	—	
Zhengzhou President Enterprises Co., Ltd.	Henan President Enterprise Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	CNY 66,351	100.00	CNY 66,351	—	
Zhengzhou President Enterprises Co., Ltd.	United Advisor Venture Management Ltd.	An investee company accounted for under the equity method by the investor	11	-	CNY 100,383	19.87	CNY 100,383	—	
Zhengzhou President Enterprises Co., Ltd.	Jinmailang Beverage (Beijing) Co., Ltd.	An investee company accounted for under the equity method by the investor	11	151,163	CNY 197,100	15.24	CNY 197,100	—	
Guangzhou President Enterprises Co., Ltd.	Nanning President Enterprises Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	CNY 82,661	75.00	CNY 82,661	—	
Guangzhou President Enterprises Co., Ltd.	Yantai North Andre Juice China Co., Ltd.	An investee company accounted for under the equity method by the investor	11	213,277	CNY 82,509	5.22	CNY 82,509	—	



Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note)	Ending balance						Note
				Number of shares (in thousands)	Book value	Percentage of ownership	Market value			
Guangzhou President Enterprises Co., Ltd.	Stock : Zhanjiang President Enterprises Co., Ltd. etc.	An investee company accounted for under the equity method by the investor	11	-	CNY 104,738	-	CNY 104,738	—		
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Fujian Ton Yi Industrial Holdings Ltd.	An investee company accounted for under the equity method by the investor	11	9	USD 126,396	100.00	USD 124,220	—		
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Jiangsu Ton Yi Holdings Ltd.	An investee company accounted for under the equity method by the investor	11	5	USD 73,144	100.00	USD 68,955	—		
Cayman Ton Yi Industrial Holdings Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	USD 30,700	100.00	USD 30,700	—		
Cayman Ton Yi Industrial Holdings Ltd.	Zhangzhou Ton Yi Industrial Packaging Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	USD 29,773	100.00	USD 29,773	—		
Cayman Ton Yi Industrial Holdings Ltd.	Wuxi Ton Yi Industrial Packaging Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	USD 19,304	100.00	USD 19,304	—		
Cayman Ton Yi Industrial Holdings Ltd.	Chengdu Ton Yi Industrial Packaging Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	USD 8,142	100.00	USD 8,142	—		
Cayman Fujian Ton Yi Industrial Holdings Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	USD 124,222	86.80	USD 124,222	—		
Cayman Jiangsu Ton Yi Holdings Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	USD 68,955	82.86	USD 68,955	—		

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note)	Ending balance				Note
				Number of shares (in thousands)	Book value	Percentage of ownership	Market value	
President Life Sciences Co., Ltd. etc.	Bonds Under Repurchase Agreement : International Bills Finance Co., Ltd. etc.	—	13	-	\$ 35,847	-	\$ 35,847	—
President Life Sciences Co., Ltd. etc.	Beneficiary Certificates : UPAMC James Bond Fund etc.	—	6	149,662	2,104,136	-	2,104,136	—
President Life Sciences Co., Ltd. etc.	Stock : Chimei Innolux Co., Ltd. etc.	—	7	26,479	109,417	-	109,417	—
President Life Sciences Co., Ltd. etc.	Phalanx Biotech Corp. etc.	An investee company accounted for under the equity method by the investor	9	131,790	275,257	-	-	—
President Life Sciences Co., Ltd. etc.	President Life Sciences Cayman etc.	An investee company accounted for under the equity method by the investor	11	950,923	9,509,867	-	8,776,272	—

(Note 1) 10,000,000 shares of outstanding common stock of Chimei Innolux Co., Ltd. with book value of \$123,000; 10,000,000 shares of outstanding common stock of Ton-Yi Industrial Corp. with book value of \$149,200, and 5,000,000 shares of outstanding common stock of TTET Union Corp. with book value of \$252,700 were used as collateral for commercial paper issuance.

(Note 2) 16,000,000 shares of outstanding common stock of Development International Corp. with book value of \$148,148 was used as collateral for loan.

(Note 3) 188,000,000 shares of outstanding common stock of President Fair Development Co., with book value of \$1,188,665 was used as collateral for loan.

(Note 4) 26,000,000 shares of outstanding common stock of President Entertainment Co., with book value of \$282,121 was used as collateral for loan.

(Note 5) 24,313,000 shares of outstanding common stock of Kang Na Hsiung Enterprises Co., Ltd. with book value of \$380,527 was used as collateral for loan.

(Note 6) 40,000,000 shares of outstanding common stock of Uni-President Development Corp. with book value of \$343,322 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 specific security exceeding the lowers 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
Beneficiary Certificates :																
Uni-President Enterprises Corp.	Fuhwatrust Money Market Fund	6	-	-	-	\$ -	49,991	\$ 700,000	-	\$ -	\$ -	\$ -	-	\$ -	49,991	\$ 700,000
Uni-President Enterprises Corp.	Wan Tai Money Market Fund	6	-	-	-	-	47,747	700,000	-	-	-	-	-	-	47,747	700,000
Uni-President Enterprises Corp.	UPAMC James Bond Fund	6	-	-	-	-	43,285	700,000	-	-	-	-	-	-	43,285	700,000
Uni-President Enterprises Corp.	Taishin Ta-Chong Money Market Fund	6	-	-	-	-	43,661	600,000	-	-	-	-	-	-	43,661	600,000
Uni-President Enterprises Corp.	FSITC Money Market Fund	6	-	-	-	-	3,475	600,000	-	-	-	-	-	-	3,475	600,000
Uni-President Vendor Corp.	UPAMC James Bond Fund	6	-	-	-	80,000	-	135,000	-	145,254	( 145,000)	254	-	-	-	70,000
Uni-President Vendor Corp.	Yuanta Wan Tai Money Market Fund	6	-	-	-	75,000	-	115,000	-	130,408	( 130,000)	408	-	-	-	60,000
President Chain Store Corp.	Taishin 1699 Money Market Fund	6	-	-	-	-	76,457	1,000,000	-	-	-	-	-	-	76,457	1,000,000
President Chain Store Corp.	Eastspring Investments Well Pool Money Market Fund	6	-	-	76,289	1,000,000	64,616	850,000	( 76,289)	1,000,351	( 1,000,000)	351	-	-	64,616	850,000
President Chain Store Corp.	UPAMC James Bond Fund	6	-	-	31,020	500,000	111,473	1,800,000	( 93,025)	1,500,980	( 1,500,000)	980	-	-	49,468	800,000

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
	Beneficiary Certificates :															
President Chain Store Corp.	Polaris De Bao Fund	6	-	-	-	\$ -	43,073	\$ 500,000	-	\$ -	\$ -	\$ -	-	\$ -	43,073	\$ 500,000
President Chain Store Corp.	FSITC Money Market Fund	6	-	-	-	-	2,901	500,000	-	-	-	-	-	-	2,901	500,000
President Chain Store Corp.	Prudential Money Market Fund	6	-	-	32,756	500,000	71,926	1,100,000	( 104,682)	1,600,233	( 1,600,000)	233	-	-	-	-
	Stock :															
President Chain Store Corp.	President Chain Store (BVI) Holdings Ltd.	11	Capital increase	-	106,575	2,782,507	21,887	647,405	-	-	-	-	-	( 137,028)	128,462	3,292,884
	Bills Under Repurchase Agreement :															
Scino Pharm Taiwan Ltd.	Mega Bills Finance Corp.	13	-	-	-	-	-	880,247	-	870,386	( 870,289)	97	-	-	-	9,958
Scino Pharm Taiwan Ltd.	China Trust Commercial Bank	13	-	-	-	49,846	-	582,796	-	632,708	( 632,642)	66	-	-	-	-
Scino Pharm Taiwan Ltd.	International Bills Finance Co., Ltd.	13	-	-	-	9,988	-	279,907	-	289,926	( 289,895)	31	-	-	-	-
	Repurchase Bonds :															
Scino Pharm Taiwan Ltd.	China Bills Finance Co., Ltd.	13	-	-	-	-	-	273,689	-	273,717	( 273,689)	28	-	-	-	-
Scino Pharm Taiwan Ltd.	Taishin International Bank	13	-	-	-	-	-	119,944	-	119,959	( 119,944)	15	-	-	-	-
	Stock :															
Scino Pharm Taiwan Ltd.	SPT International, Ltd.	11	Capital increase	-	29,825	957,265	7,720	229,048	-	-	-	-	-	( 83,994)	37,545	1,102,319
President Packaging Corp.	President Packaging Holdings Ltd.	11	Capital increase	-	-	-	-	131,558	-	-	-	-	-	( 130)	-	131,428

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
Beneficiary Certificates :																
President Coffee Corp.	Eastspring Investments Well Pool Money Market Fund	6	-	-	7,629	\$ 100,000	22,839	\$ 300,000	( 22,868)	\$ 300,352	(\$ 300,000)	\$ 352	-	\$ -	7,600	\$ 100,000
President Coffee Corp.	Fuhwatrust Money Market Fund	6	-	-	-	-	21,451	300,000	( 14,310)	200,208	( 200,000)	208	-	-	7,141	100,000
President Coffee Corp.	JIH Sun Money Market Fund	6	-	-	7,013	100,000	16,080	230,000	( 16,106)	230,208	( 230,000)	208	-	-	6,987	100,000
President Coffee Corp.	Polaris De Bao Fund	6	-	-	8,629	100,000	17,210	200,000	( 17,242)	200,369	( 200,000)	369	-	-	8,597	100,000
President Coffee Corp.	Federal Money Market	6	-	-	7,851	100,000	15,659	200,000	( 15,688)	200,367	( 200,000)	367	-	-	7,822	100,000
President Coffee Corp.	Taishin Lucky Money Market Fund	6	-	-	-	-	18,583	200,000	( 14,871)	160,118	( 160,000)	118	-	-	3,712	40,000
President Coffee Corp.	FSITC Taiwan Money Market Fund	6	-	-	6,785	10,000	20,312	300,000	( 20,337)	300,317	( 300,000)	317	-	-	6,760	10,000
President Coffee Corp.	ING Taiwan Money Market Fund	6	-	-	1,906	30,000	20,935	330,000	( 22,841)	360,208	( 360,000)	208	-	-	-	-
Stock :																
President International Development Corp.	Chunghwa Telecom Corp.	7	-	-	3,978	397,763	3,950	365,155	( 900)	88,840	( 70,872)	17,968	-	( 31,449)	7,028	660,597
Beneficiary Certificates :																
Retail Support International Corp.	FSITC Money Market Fund	6	-	-	67	11,574	3,924	676,800	( 2,794)	481,777	( 481,708)	69		20	1,197	206,686
Retail Support International Corp.	JIH Sun Money Market Fund	6	-	-	-	-	18,092	236,600	( 6,273)	82,008	( 82,000)	8		15	11,819	154,615

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)
Beneficiary Certificates :															
Retail Support International Corp.	UPAMC James Bond Fund	6	-	-	-	\$ -	6,338	\$ 102,400	( 5,102)	\$ 82,408	(\$ 82,400)	\$ 8	\$ 2	1,236	\$ 20,002
Retail Support International Corp.	Capital Money Market Fund	6	-	-	-	-	6,419	100,000	( 6,419)	100,008	( 100,000)	8	-	-	-
President Pharmaceutical Corp.	Fuhwatrust Money Market Fund	6	-	-	8,246	115,020	55,143	771,000	( 47,164)	659,125	( 658,885)	240	-	60	16,225 227,195
President Drugstore Business Corp.	FSITC Money Market Fund	6	-	-	-	-	1,009	174,000	( 1,009)	174,069	( 174,000)	69	-	-	-
President Drugstore Business Corp.	JIH Sun Money Market Fund	6	-	-	-	-	11,762	168,000	( 11,762)	168,042	( 168,000)	42	-	-	-
President Drugstore Business Corp.	Federal Money Market Fund	6	-	-	-	-	12,292	157,000	( 12,292)	157,043	( 157,000)	43	-	-	-
Wisdom Distribution Services Corp.	UPAMC James Bond Fund	6	-	-	8,382	135,169	15,489	250,000	( 23,871)	385,246	( 385,000)	246	- ( 169)	-	-
President Information Corp.	Yuanta Wan Tai Money Market Fund	6	-	-	3,889	56,798	11,141	163,000	( 10,868)	159,000	( 158,679)	321	- ( 93)	4,162	61,026
President Chain Store (BVI) Holdings Ltd.	President Chain Store in Hong Kong Holdings Limited	11	Capital increase	-	90,088	1,881,212	9,020	269,501	-	-	-	-	- ( 102,676)	99,108	2,048,037

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
Stock :																
President Chain Store (BVI) Holdings Ltd.	PresiClerc Limited	11	Capital increase	-	18,040	\$ -	18,040	\$ 189,264	-	\$ -	\$ -	\$ -	-	(\$ 15,368)	36,080	\$ 173,896
SPT International Ltd.	ScinoPharm (Changshu) Pharmaceuticals, Ltd.	11	Capital increase	-	-	USD 24,053	-	USD 5,000	-	-	-	-	-	(USD 2,870)	-	USD 26,183
Uni-President Enterprises China Holdings Ltd.	Uni-President Asia Holdings Ltd.	11	Capital increase	-	31,072,000	CNY 6,388,553	7,732,500	CNY 486,740	-	-	-	-	-	CNY 489,957	38,804,500	CNY 7,365,250
Uni-President Asia Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	11	Capital increase	-	701,258	CNY 6,522,080	640,575	CNY 486,740	-	-	-	-	-	CNY 490,464	1,341,833	CNY 7,499,284
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Vietnam) Co., Ltd.	11	Capital increase	-	-	USD 91,864	-	USD 13,800	-	-	-	-	-	USD 6,131	-	USD 111,795
Uni-President Foodstuff (BVI) Holdings Ltd.	Zhanjiang Uni-President Aquatic Feed Co., Ltd.	11	Capital increase	-	-	-	-	USD 4,000	-	-	-	-	-	(USD 23)	-	USD 3,977
Principal Fguaranteed Yield Bond:																
President (B.V.I) International Investment Holdings Ltd.	Morgan-USD TWD Linked Floater	6	-	-	-	-	50	USD 5,000	-	-	-	-	-	USD 50	50	USD 5,050
Convertible Bonds :																
President (B.V.I) International Investment Holdings Ltd.	Asia Cement Corp.	6	-	-	-	-	50	USD 4,550	-	-	-	-	-	USD 192	50	USD 4,742



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
Stock :																
President (B.V.I) International Investment Holdings Ltd.	Taiwan Cement Corp.	7	-	-	-	\$ -	11,333	HKD 34,908	-	\$ -	\$ -	\$ -	-	(HKD 11,675)	11,333	HKD 23,233
President (B.V.I) International Investment Holdings Ltd.	Accuray Inc.	7	-	-	2,033	USD 8,601	-	-	( 565)	USD 4,015	(USD 76)	USD 3,939	-	USD 1,479	1,468	USD 10,004
Beneficiary Certificates :																
Vision Distribution Service Corp.	UPAMC James Bond Fund	6	-	-	4,414	71,147	9,103	147,000	( 8,422)	136,069	( 135,954)	115	-	196	5,095	82,389
President Logistics International Corp.	UPAMC James Bond Fund	6	-	-	3,137	50,562	13,352	215,700	( 12,058)	194,660	( 194,596)	64	-	( 7)	4,431	71,659
President Logistics International Corp.	Eastspring Investments Well Pool Money Market Fund	6	-	-	3,127	40,984	16,873	221,750	( 16,158)	212,250	( 212,185)	65	-	-	3,842	50,549
Chieh Shun Transport Corp.	Eastspring Investments Well Pool Money Market Fund	6	-	-	1,298	17,013	17,077	224,150	( 17,346)	227,800	( 227,625)	175	-	4	1,029	13,542
Chieh Shun Transport Corp.	UPAMC James Bond Fund	6	-	-	1,274	20,540	7,799	125,800	( 9,007)	145,500	( 145,356)	144	-	( 8)	66	976

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
	Stock :															
President Chain Store Hong Kong Holdings Limited	President Chain Store (Shanghai) Ltd.	11	Capital increase	-	-	\$ 560,099	-	\$ 254,278	-	\$ -	\$ -	\$ -	-	(\$ 200,809)	-	613,568
	Stock :															
Uni-President Enterprises Hong Kong Holdings Ltd.	President Enterprises (China) Investment Corp.	11	Capital increase	-	-	CNY5,968,952	-	CNY 486,909	-	-	-	-	-	CNY 489,716	-	CNY 6,945,577
President Enterprises (China) Investment Corp.	Guangzhou President Enterprises Co., Ltd.	11	Capital increase	-	-	CNY 514,706	-	CNY 94,819	-	-	-	-	-	CNY 51,097	-	CNY 660,622
President Enterprises (China) Investment Corp.	Chengdu President Enterprises Food Co., Ltd.	11	Capital increase	-	-	CNY 532,574	-	CNY 94,820	-	-	-	-	-	(CNY 9,711)	-	CNY 617,683
President Enterprises (China) Investment Corp.	Wuhan President Enterprises Food Co., Ltd.	11	Capital increase	-	-	CNY 663,335	-	CNY 94,820	-	-	-	-	-	(CNY 13,645)	-	CNY 744,510
President Enterprises (China) Investment Corp.	Shenyang President Enterprises Co., Ltd.	11	Capital increase	-	-	CNY 149,176	-	CNY 63,213	-	-	-	-	-	CNY 26,974	-	CNY 239,363

Investor	Type of securities	General ledger account (Note)	Name of the counter-party	Relationship	Beginning balance		Addition		Disposal			Other increase (decrease)		Ending balance		
					Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Sale Price	Book value	Gain(loss) on disposal	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount
President Enterprises (China) Investment Corp.	Hefei Enterprises Co., Ltd.	11	Capital increase	-	-	CNY 183,028	-	CNY 62,952	-	\$ -	\$ -	\$ -	-	CNY 14,832	-	CNY 260,812
Kunshan President Enterprises Food Co., Ltd.	Jinan President Enterprise Co., Ltd.	11	Capital increase	-	-	CNY 51,327	-	CNY 33,918	-	-	-	-	-	(CNY 1,057)	-	CNY 84,188
Chengdu President Enterprises Food Co., Ltd.	Chongqing President Enterprises Co., Ltd.	11	Capital increase	-	-	CNY 83,497	-	CNY 78,001	-	-	-	-	-	(CNY 3,230)	-	CNY 158,268
Zhengzhou President Enterprises Food Co., Ltd.	Henan President Enterprise Co., Ltd.	11	Capital increase	-	-	-	-	CNY 66,328	-	-	-	-	-	CNY 23	-	CNY 66,351
Cayman Ton Yi Industrial Holdings Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	11	Capital increase	-	-	USD 16,914	-	USD 13,000	-	-	-	-	-	(USD 141)	-	USD 29,773
Cayman Ton Yi Industrial Holdings Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	11	Capital increase	-	-	-	-	USD 30,000	-	-	-	-	-	USD 700	-	USD 30,700

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

Corporation of acquisition	Name of Property	Date of acquisition	Trade amount		Status of payment of proceeds		Name of the counter-party	Relationship	Relationship			Basis for price determination	Reason for acquisition	Other terms	
					Owner	of salers			Transfer Day	Amount					
Scino Pharm Taiwan Ltd.	Constraction of Injectable Plant Facility	101. 6	\$	1, 100, 000	\$	-	-	-	-	-	\$	-	Negotiation	Building for business use	None
Scino Pharm (Changshu) Pharmaceuticals, Ltd.	Phase I of plant construction	99. 4~101. 6	CNY	58, 758	CNY	54, 286	Zhejiang Meiyang International Engineering Design Co., Ltd.	-	-	-	-	-	"	"	"
President Musashino Corp.	Plant	100. 5~101. 6		278, 500		250, 650	Chuan-hsin construction Co., Ltd.	-	-	-	-	-	"	For business	"

6.Disposal of real easte with an amount exceeding \$100,000 or 20 percent of the contributed capital : Note.

7..Purchase 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 terms	Amount	Percentage of notes or accounts receivable/ (payable)	Note
Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	An investee company accounted for under the equity method	(Sales)	(\$ 3,686,090)	(17)	(Note 1)	\$ -	(Note 1)	\$ 1,091,674	16	-
Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	(Sales)	( 3,306,521)	(15)	(Note 1)	-	(Note 1)	752,978	11	-
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	( 1,365,125)	(6)	(Note 1)	-	(Note 1)	494,849	7	-
Uni-President Enterprises Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	(Sales)	( 1,342,863)	(6)	(Note 1)	-	(Note 1)	328,363	5	-
Uni-President Enterprises Corp.	Tung Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 848,415)	(4)	(Note 1)	-	(Note 1)	324,244	5	-
Uni-President Enterprises Corp.	Tung Shun Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 633,315)	(3)	(Note 1)	-	(Note 1)	288,140	4	-
Uni-President Enterprises Corp.	Kuan Chang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 367,539)	(2)	(Note 1)	-	(Note 1)	114,500	2	-
Uni-President Enterprises Corp.	Uni-President Vendor Corp.	An investee company accounted for under the equity method	(Sales)	( 318,308)	(1)	(Note 1)	-	(Note 1)	57,279	1	-
Uni-President Enterprises Corp.	Tung Chang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 309,463)	(1)	(Note 1)	-	(Note 1)	25,567	-	-
Uni-President Enterprises Corp.	Tone Chu Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 284,820)	(1)	(Note 1)	-	(Note 1)	106,074	2	-

Purchases/ sales company	Name of the counter-party	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable/(payable)		
			Purchases/ sales	Amount	Percentage of net purchases/ (sales)	Credit terms	Unit Price	Credit terms	Amount	Percentage of notes or accounts receivable/ (payable)	Note
Uni-President Enterprises Corp.	Tung Yi Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(\$ 273,015)	(1)	(Note 1)	\$ -	(Note 1)	\$ 115,644	2	-
Uni-President Enterprises Corp.	Far-Tung Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 245,371)	(1)	(Note 1)	-	(Note 1)	66,590	1	-
Uni-President Enterprises Corp.	Tung-Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 245,371)	(1)	(Note 1)	-	(Note 1)	102,373	2	-
Uni-President Enterprises Corp.	TTET Union Corp.	An investee company accounted for under the equity method	(Sales)	( 213,577)	(1)	(Note 1)	-	(Note 1)	18,040	-	-
Uni-President Enterprises Corp.	Tung Che Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 137,967)	(1)	(Note 1)	-	(Note 1)	63,076	1	-
Uni-President Enterprises Corp.	Hsin Tung Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 122,960)	(1)	(Note 1)	-	(Note 1)	17,241	-	-
Uni-President Enterprises Corp.	Xin Ya Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 100,221)	-	(Note 1)	-	(Note 1)	40,931	1	-
Uni-President Enterprises Corp.	President Kikkoman Inc.	An investee company accounted for under the equity method	purchases	528,029	4	(Note 1)	-	(Note 1)	( 98,126)	(5)	-
Uni-President Enterprises Corp.	President Nisshin Corp.	An investee company accounted for under the equity method	purchases	207,913	2	(Note 1)	-	(Note 1)	( 45,693)	(2)	-
Uni-President Enterprises Corp.	President Packaging Corp.	An investee company accounted for under the equity method	purchases	103,181	1	(Note 1)	-	(Note 1)	( 24,996)	(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 terms	Amount	Percentage of notes or accounts receivable/ (payable)	Note
Uni-President Vendor Corp.	Uni-President Enterprises Corp.	The Company	purchases	\$ 318,308	73	Closes its accounts 30~60 days after the end of each month	\$ -	-	(\$ 57,279)	(53)	-
President Packaging Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	(Sales)	( 153,049)	(17)	Closes its accounts 30~50 days after the end of each month	-	-	66,564	24	-
President Packaging Corp.	Uni-President Enterprises Corp.	The Company	(Sales)	( 103,181)	(11)	One month	-	-	24,996	9	-
Nanlien International Corp.	Lien Bo Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 502,248)	(39)	Closes its accounts 15~60 days after the end of each month	-	-	53,189	34	-
Nanlien International Corp.	Lien Song Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 128,148)	(10)	Closes its accounts 12 days after the end of each month	-	-	14,340	9	-
Tait Marketing & Distribution Co., Ltd.	Weilih Food Industrial Co., Ltd.	An investee company accounted for under the equity method	(Sales)	( 116,314)	(32)	(Note 5)	-	(Note 5)	49,707	27	-
President Nisshin Corp.	Uni-President Enterprises Corp.	The Company	(Sales)	( 207,913)	(34)	Closes its accounts 30 days after the end of each month	-	-	45,693	21	-
President Musashino Corp.	Uni-President Cold Chain Corp.	An investee company accounted for under the equity method	(Sales)	( 791,491)	(100)	Closes its accounts 45 days after the end of each month	-	-	297,548	100	-
President Kikkoman Inc.	Uni-President Enterprises Corp.	The Company	(Sales)	( 528,029)	(100)	One month	-	-	98,126	97	-
Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd.	An investee company accounted for under the equity method	(Sales)	( 3,697,821)	(31)	30 days after shipping	-	-	489,601	36	-
Ton-Yi Industrial Corp.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company accounted for under the equity method	(Sales)	( 125,612)	(1)	30 days after shipping	-	-	31,284	2	-
Ton-Yi Industrial Corp.	TTET Union Corp.	An investee company accounted for under the equity method	(Sales)	( 122,161)	(1)	Closes its accounts 30 days after the end of each month	-	-	37,613	3	-
Ton-Yi Industrial Corp.	Toyota Tsusho Corp.	Director	purchases	2,396,589	26	The same with the party	-	-	( 84,835)	(30)	-
President Chain Store Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	purchases	27,082,342	58	Closes its accounts 10~54 days after the end of each month	(Note 2)	-	( 6,229,925)	(47)	-

Purchases/ sales company	Name of the counter-party	Relationship	Purchases/ sales	Description of transaction			Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable/(payable)		
				Amount	Percentage of net purchases/ (sales)	Credit terms	Unit Price	Credit terms	Amount	Percentage of notes or accounts receivable/ (payable)	Note
President Chain Store Corp.	Uni-President Cold Chain Corp.	An investee company accounted for under the equity method	purchases	\$ 11,616,600	25	Closes its accounts 20~70 days after the end of each month	(Note 2)	—	(\$ 4,208,677)	(32)	—
President Chain Store Corp.	Wisdom Distribution Services Corp.	An investee company accounted for under the equity method	purchases	5,319,836	11	Closes its accounts 30~60 days after the end of each month	(Note 2)	—	( 1,390,977)	(10)	—
President Chain Store Corp.	Uni-President Enterprises Corp.	The Company	purchases	1,365,125	3	Closes its accounts 35 days after the end of each month	—	—	( 494,849)	(4)	—
President Chain Store Corp.	Qware Systems & Services Corp.	An investee company accounted for under the equity method	purchases	175,765	—	Closes its accounts 45 days after the end of each month	—	—	( 71,320)	(1)	—
Scino Pharm Taiwan Ltd.	Scino Pharm (Kunshan) Biochemical Technology Co., Ltd.	An investee company accounted for under the equity method	purchases	258,639	26	90 days after receiving	—	—	( 122,101)	(49)	—
Uni-President Cold Chain Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	( 11,616,600)	(98)	Closes its accounts 20~70 days after the end of each month	(Note 3)	—	4,208,677	96	—
Uni-President Cold Chain Corp.	Hi-Life International Co., Ltd.	An investee company of Kuang Chuan Dairy Co., Ltd. Accounted for under the equity method	(Sales)	( 143,479)	(1)	Closes its accounts 45 days after the end of each month	—	—	60,827	1	—
Uni-President Cold Chain Corp.	Uni-President Enterprises Corp.	The Company	purchases	3,686,090	42	Closes its accounts 30 days after the end of each month	—	—	( 1,091,674)	(27)	—
Uni-President Cold Chain Corp.	President Musashino Corp.	An investee company accounted for under the equity method	purchases	791,491	9	Closes its accounts 45 days after the end of each month	—	—	( 297,548)	(7)	—
Uni-President Cold Chain Corp.	Kuang Chuan Dairy Co., Ltd.	An investee company accounted for under the equity method	purchases	115,256	1	Closes its accounts 65 days after the end of each month	—	—	( 98,126)	(1)	—
Retail Support International Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	( 27,082,342)	(52)	Closes its accounts 10~54 days after the end of each month	(Note 3)	—	6,229,925	87	—
Retail Support International Corp.	President Drugstore Business Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	( 3,154,757)	(6)	Closes its accounts 45~60 days after the end of each month	(Note 3)	—	893,720	12	—



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 terms	Amount	Percentage of notes or accounts receivable/ (payable)	Note
Retail Support International Corp.	President Coffee Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(\$ 280,737)	(1)	Closes its accounts 15~28 days after the end of each month	\$ -	-	\$ 52,542	1	-
Retail Support International Corp.	Uni-President Enterprises Corp.	The Company	purchases	1,342,863	5	Closes its accounts 30~60 days after the end of each month	-	-	( 328,363)	(4)	-
Retail Support International Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	purchases	1,101,643	4	75 days after shipping	-	-	( 216,958)	(2)	-
Retail Support International Corp.	President Pharmaceutical Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	purchases	710,977	3	Closes its accounts 30~70 days after the end of each month	-	-	( 345,159)	(4)	-
Retail Support International Corp.	Lien Bo Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	purchases	392,350	1	Closes its accounts 15~70 days after the end of each month	-	-	( 130,363)	(2)	-
Retail Support International Corp.	Weilih Food Industrial Corp. Ltd.	An investee company accounted for under the equity method	purchases	171,745	1	Closes its accounts 30~60 days after the end of each month	-	-	( 85,473)	(1)	-
Retail Support International Corp.	President Packaging Corp.	An investee company accounted for under the equity method	purchases	153,049	1	Closes its accounts 30~50 days after the end of each month	-	-	( 66,564)	(1)	-
Retail Support International Corp.	President Transnet Corp.	An investee company accounted for under the equity method	purchases	111,957	1	Closes its accounts 45 days after the end of each month	-	-	( 40,830)	-	-
President Information Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	( 353,150)	(76)	Closes its accounts 30 days after the end of each month	-	-	103,772	71	-
Tung Che Enterprises Corp.	Uni-President Enterprises Corp.	The Company	purchases	137,967	78	Two months	-	-	( 63,076)	(81)	-
President Coffee Corp.	Tung Chang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	purchases	322,820	29	Closes its accounts 30 days after the end of each month	-	-	( 99,198)	(28)	-
President Coffee Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	purchases	280,737	25	Closes its accounts 15~28 days after the end of each month	-	-	( 52,542)	(15)	-

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 terms	Amount	Percentage of notes or accounts receivable/ (payable)	Note
President Pharmaceutical Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	(Sales)	(\$ 710, 977)	(45)	Closes its accounts 30~70 days after the end of each month	\$ -	-	\$ 345, 159	42	-
President Drugstore Business Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	purchases	3, 154, 757	98	Closes its accounts 45~60 days after the end of each month	-	-	( 893, 720)	(99)	-
President Transnet Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	(Sales)	( 111, 957)	(4)	Closes its accounts 45 days after the end of each month	-	-	40, 830	6	-
Wisdom Distribution Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	( 5, 319, 836)	(89)	Closes its accounts 30~60 days after the end of each month	-	-	1, 390, 977	80	-
Wisdom Distribution Services Corp.	Vision Distribution Service Corp.	An investee company of Wisdom Distribution Services Corp. accounted for under the equity method	purchases	352, 129	7	Closes its accounts 65 days after the end of each month	-	-	( 349, 884)	(12)	-
Wisdom Distribution Services Corp.	Cayenne Entertainment Technology Co., Ltd	An investee company of Ton Yi Inrestment Inc. is its director	purchases	194, 567	4	Closes its accounts 60 days after the end of each month	-	-	( 28, 315)	(1)	-
Wisdom Distribution Services Corp.	Qware Systems & Services Corp.	An investee company accounted for under the equity method	purchases	138, 620	3	Closes its accounts 60 days after the end of each month	-	-	( 21, 043)	(1)	-
Century Quick Services Restaurant Corp.	Uni-President Cold Chain Corp.	An investee company accounted for under the equity method	(Sales)	( 101, 992)	(23)	Closes its accounts 50 days after the end of each month	-	-	14, 645	18	-
Qware Systems & Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	( 175, 765)	(51)	Closes its accounts 45 days after the end of each month	-	-	71, 320	63	-
Tung Ang Enterprises Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	(Sales)	( 1, 101, 643)	(30)	75 days after shipping	-	-	216, 958	21	-
Tung Ang Enterprises Corp.	Tung Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 793, 023)	(22)	77 days after shipping	-	-	427, 199	41	-

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 terms	Amount	Percentage of notes or accounts receivable/ (payable)	Note
Tung Ang Enterprises Corp.	Far-Tung Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(\$ 334,037)	(9)	41 days after shipping	\$ -	-	\$ 88,453	8	-
Tung Ang Enterprises Corp.	Tung Yu Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 242,446)	(7)	12 days after shipping	-	-	23,671	2	-
Tung Ang Enterprises Corp.	Tone Chu Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 172,222)	(5)	77 days after shipping	-	-	77,109	7	-
Tung Ang Enterprises Corp.	Huei Tung Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 135,346)	(4)	Closes its accounts 80 days after the end of each month	-	-	74,404	7	-
Tung Ang Enterprises Corp.	Hsin Tung Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	( 106,676)	(3)	17 days after shipping	-	-	9,159	1	-
Tung Ang Enterprises Corp.	Uni-President Enterprises Corp.	The Company	purchases	3,306,521	100	(Note 4)	-	-	( 752,978)	(100)	-
Vision Distribution Service Corp.	Wisdom Distribution Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	( 352,129)	(47)	Closes its accounts 65 days after the end of each month	-	-	349,884	52	-
Scino Pharm (Kunshan) Biochemical Technology Co., Ltd.	Scino Pharm Taiwan Ltd.	An investee company accounted for under the equity method	(Sales)	(CNY 55,813)	(97)	90 days after shipping	-	-	CNY 25,979	76	-
Tung Yi Enterprises Corp.	Uni-President Enterprises Corp.	The Company	purchases	273,015	98	Closes its accounts 60 days	-	-	( 115,644)	(96)	-
Xin Ya Enterprises Corp.	Uni-President Enterprises Corp.	The Company	purchases	100,221	100	Closes its accounts 60 days after the end of each month	-	-	( 40,931)	(99)	-
Tung-Hsiang Enterprises Corp.	Uni-President Enterprises Corp.	The Company	purchases	245,371	62	Closes its accounts 60 days	-	-	( 102,373)	(63)	-
Lien Bo Enterprises Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	(Sales)	( 392,350)	(55)	Closes its accounts 15~70 days after the end of each month	-	-	130,363	50	-

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 terms	Amount	Percentage of notes or accounts receivable/ (payable)	Note
Lien Bo Enterprises Corp.	Nanlien International Corp.	An investee company accounted for under the equity method	purchases	\$ 502,248	74	Closes its accounts 15~60 days after the end of each month	\$ -	-	(\$ 53,189)	(49)	-
Lien Song Enterprises Corp.	Nanlien International Corp.	An investee company accounted for under the equity method	purchases	128,148	96	Closes its accounts 12 days after the end of each month	-	-	( 14,340)	(91)	-
Tung Hsiang Enterprises Corp.	Presicarre Corp.	An investee company accounted for under the equity method	(Sales)	( 397,009)	(24)	Closes its accounts 70 days after the end of each month	-	-	169,350	24	-
Tung Hsiang Enterprises Corp.	Hi-Life International Co., Ltd.	An investee company of Kuang Chuan Dairy Co., Ltd. Accounted for under the equity method	(Sales)	( 193,115)	(12)	Closes its accounts 45 days after the end of each month	-	-	82,994	12	-
Tung Hsiang Enterprises Corp.	Uni-President Enterprises Corp.	The Company	purchases	848,415	49	Two month	-	-	( 324,244)	(42)	-
Tung Hsiang Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	purchases	793,023	45	77 days after shipping	-	-	( 427,199)	(55)	-
Tung Shun Enterprises Corp.	Uni-President Enterprises Corp.	The Company	purchases	633,315	97	Closes its accounts 60 days	-	-	( 288,140)	(97)	-
Tung Yu Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	purchases	242,446	63	12 days after shipping	-	-	( 23,671)	(49)	-
Tone Chu Enterprises Corp.	Presicarre Corp.	An investee company accounted for under the equity method	(Sales)	( 203,239)	(43)	Closes its accounts 70 days after the end of each month	-	-	94,044	46	-
Tone Chu Enterprises Corp.	Uni-President Enterprises Corp.	The Company	purchases	284,820	60	Two month	-	-	( 106,074)	(56)	-
Tone Chu Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	purchases	172,222	36	77 days after shipping	-	-	( 77,109)	(41)	-
Hsin Tung Enterprises Corp.	Uni-President Enterprises Corp.	The Company	purchases	122,960	49	46 days after shipping	-	-	( 17,241)	(52)	-

Purchases/ sales company	Name of the counter-party	Relationship	Purchases/ sales	Description of transaction			Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable/(payable)		
				Amount	Percentage of net purchases/ (sales)	Credit terms	Unit Price	Credit terms	Amount	Percentage of notes or accounts receivable/ (payable)	Note
Hsin Tung Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	purchases	\$ 106,676	46	17 days after shipping	\$ -	-	(\$ 9,159)	(29)	-
President Logistics International Corp.	Uni-President Cold Chain Corp.	An investee company accounted for under the equity method	(Distribution revenue)	( 442,235)	(43)	Closes its accounts 20 days after the end of each month	-	-	84,134	41	-
President Logistics International Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	(Distribution revenue)	( 333,004)	(32)	Closes its accounts 20 days after the end of each month	-	-	2,075	1	-
President Logistics International Corp.	Wisdom Distribution Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	( 144,026)	(14)	Closes its accounts 20 days after the end of each month	-	-	32,766	16	-
President Logistics International Corp.	Chieh Shun Transport Corp.	An investee company accounted for under the equity method	purchases	136,343	14	Closes its accounts 20 days after the end of each month	-	-	( 56,273)	(43)	-
Chieh Shun Transport Corp.	President Transnet Corp.	An investee company accounted for under the equity method	(Distribution revenue)	( 260,388)	(64)	Closes its accounts 40 days after the end of each month	-	-	92,145	62	-
Chieh Shun Transport Corp.	President Logistics International Corp.	An investee company of Uni-President Cold Chain Corp. under the equity method	(Distribution revenue)	( 136,343)	(33)	Closes its accounts 20 days after the end of each month	-	-	56,273	38	-
Cayman Ton Yi Industrial Holdings Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company accounted for under the equity method	(Sales)	(USD 74,297)	(59)	30 days after shipping	-	-	USD 12,212	74	-
Cayman Ton Yi Industrial Holdings Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	An investee company accounted for under the equity method	(Sales)	(USD 50,680)	(41)	30 days after shipping	-	-	USD 4,310	26	-
Cayman Ton Yi Industrial Holdings Ltd.	Ton-Yi Industrial Corp.	An investee company accounted for under the equity method	purchases	USD 124,592	100	30 days after shipping	-	-	(USD 16,413)	(100)	-
Uni-President (Thailand) Ltd.	Uni-President Marketing Ltd.	An investee company accounted for under the equity method	(Sales)	(THB 831,992)	(58)	Closes its accounts 60 days after the end of each month	-	-	THB 324,890	55	-

Purchases/ sales company	Name of the counter-party	Relationship	Purchases/ sales	Description of transaction			Description and reasons for difference in transaction terms compared to non-related party transactions	Notes or accounts receivable/(payable)			Note		
				Amount	Percentage of net purchases/ (sales)	Credit terms		Unit Price	Credit terms	Amount		Percentage of notes or accounts receivable/ (payable)	
Uni-President Marketing Ltd.	Uni-President (Thailand) Ltd.	An investee company of Uni-President Marketing Ltd. accounted for under the equity method	purchases	THB	831,992	100	Closes its accounts 60 days after the end of each month	\$	-	-	(THB 324,890)	(100)	-
Binh Duong Tribeco Joint Stock Company	Saigon Beverages Joint Stock Company	An investee company accounted for under the equity method	(Sales)	(VND)	239,532,351	(78)	Closes its accounts 25 days after the end of each month	-	-	VND	213,047,619	82	-
Saigon Beverages Joint Stock Company	Binh Duong Tribeco Joint Stock Company	An investee company accounted for under the equity method	purchases	VND	239,532,351	64	Closes its accounts 25 days after the end of each month	-	-	(VND)	213,047,619	(10)	-
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)	(USD)	8,466	(12)	67 days after invoice date	-	-	USD	3,451	12	-
Jiangsu Ton Yi Tinplate Co., Ltd.	Cayman Ton Yi Industrial Holdings Ltd.	An investor company of Jiangsu Ton Yi Tinplate Co., Ltd. accounted for under the equity method	purchases	USD	50,680	80	30 days after shipping	-	-	(USD)	4,310	(64)	-
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)	(USD)	10,504	(10)	67 days after invoice date	-	-	USD	4,285	8	-
Fujian 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)	(USD)	5,364	(5)	30 days after shipping	-	-	USD	1,556	3	-
Fujian Ton Yi Tinplate Co., Ltd.	Cayman Ton Yi Industrial Holdings Ltd.	An investee company of Fujian Ton Yi Tinplate Co., Ltd. Accounted for under the equity method	purchases	USD	74,297	80	30 days after shipping	-	-	(USD)	12,212	(76)	-

Purchases/ sales company	Name of the counter-party	Relationship	Purchases/ sales	Description of transaction			Description and reasons for difference in transaction terms compared to non-related party transactions	Notes or accounts receivable/(payable)					
				Amount	Percentage of net purchases/ (sales)	Credit terms		Unit Price	Credit terms	Amount	Percentage of notes or accounts receivable/ (payable)	Note	
Fujian Ton Yi Tinplate Co., Ltd.	Ton-Yi Industrial Corp.	An investee company accounted for under the equity method	purchases	USD	4,245	5	30 days after shipping after the end of each month	\$ -	-	(USD)	1,048	(6)	-
Wuxi Ton Yi Industrial Packaging Co., Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	purchases	USD	8,466	61	67 days after invoice date	-	-	(USD)	3,451	(52)	-
Wuxi Ton Yi Industrial Packaging Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	purchases	USD	5,364	39	30 days after shipping	-	-	(USD)	1,556	(24)	-
Chengdu Ton Yi Industrial Packaging Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	purchases	USD	10,504	66	67 days after invoice date	-	-	(USD)	4,285	(69)	-
Taizhou Ton Yi Industrial Co., Ltd.	Taizhou President Enterprises Co., Ltd.	An investee company of President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(USD)	5,943	(94)	40-50 days after invoice date	-	-	USD	6,934	94	-
Wuhan President Enterprises Food Co., Ltd.	Zhangsha President enterprise Co., Ltd.	An investee company of President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY)	184,601	(15)	Closes its accounts 30 days after the end of each month	-	-	CNY	42,228	58	-
Wuhan President Enterprises Food Co., Ltd.	Zhangsha President enterprise Co., Ltd.	An investee company of President Enterprises (China) Investment Corp. accounted for under the equity method	purchases	CNY	38,345	13	Closes its accounts 30 days after the end of each month	-	-	(CNY)	9,901	(5)	-
Wuhan President Enterprises Food Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY)	35,914	(3)	Closes its accounts 30 days after the end of each month	-	-	CNY	250	-	-

Purchases/ sales company	Name of the counter-party	Relationship	Purchases/ sales	Description of transaction			Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable/(payable)		
				Amount	Percentage of net purchases/ (sales)	Credit terms	Unit Price	Credit terms	Amount	Percentage of notes or accounts receivable/ (payable)	Note
Wuhan President Enterprises Food Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	An investee company of President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 21, 808)	(2)	Closes its accounts 30 days after the end of each month	\$ -	-	CNY 1, 788	2	-
Wuhan President Enterprises Food Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holdings Ltd. Accounted for under the equity method	purchases	CNY 44, 949	15	Closes its accounts 30 days after the end of each month	-	-	(CNY 1, 585)	(1)	-
Wuhan President Enterprises Food Co., Ltd.	Nanchang President Enterprises Co., Ltd.	An investee company of President Enterprises (China) Investment Corp. accounted for under the equity method	purchases	CNY 24, 563	8	Closes its accounts 30 days after the end of each month	-	-	(CNY 4, 752)	(3)	-
Kunshan President Enterprises Food Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 58, 991)	(3)	Closes its accounts 30 days after the end of each month	-	-	CNY 8, 890	3	-
Kunshan President Enterprises Food Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 42, 403)	(2)	Closes its accounts 30 days after the end of each month	-	-	CNY 34, 115	11	-
Kunshan President Enterprises Food Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of President Enterprises (China) Investment Corp. accounted for under the equity method	purchases	CNY 93, 319	7	Closes its accounts 30 days after the end of each month	-	-	(CNY 47, 271)	(10)	-
Kunshan President Enterprises Food Co., Ltd.	Taizhou President Enterprises Co., Ltd.	An investee company of President Enterprises (China) Investment Corp. accounted for under the equity method	purchases	CNY 151, 705	11	Closes its accounts 30 days after the end of each month	-	-	(CNY 89, 999)	(19)	-
Kunshan President Enterprises Food Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holdings Ltd. Accounted for under the equity method	purchases	CNY 65, 880	5	Closes its accounts 30 days after the end of each month	-	-	(CNY 13, 725)	(3)	-



Purchases/ sales company	Name of the counter-party	Relationship	Purchases/ sales	Description of transaction			Description and reasons for difference in transaction terms compared to non-related party transactions	Notes or accounts receivable/(payable)					
				Amount	Percentage of net purchases/ (sales)	Credit terms		Unit Price	Credit terms	Amount	Percentage of notes or accounts receivable/ (payable)	Note	
Kunshan President Enterprises Food Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of President Enterprises (China) Investment Corp. accounted for under the equity method	purchases	CNY	21, 808	2	Closes its accounts 30 days after the end of each month	\$ -	-	(CNY	1, 788)	-	-
Hefei President Enterprises Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	An investee company of President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	93, 319)	(10)	Closes its accounts 30 days after the end of each month	-	-	CNY	47, 271	54	-
Hefei President Enterprises Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	An investee company of President Enterprises (China) Investment Corp. accounted for under the equity method	purchases	CNY	42, 403	7	Closes its accounts 30 days after the end of each month	-	-	(CNY	34, 115)	(16)	-
Hefei President Enterprises Co., Ltd.	Yantai Tongli Beverage Industries Co.,Ltd.	An investee company of Chengdu President Enterprises Food Co., Ltd. accounted for under the equity method	purchases	CNY	90, 816	16	Closes its accounts 30 days after the end of each month	-	-	(CNY	16, 605)	(8)	-
Hefei President Enterprises Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holdings Ltd. Accounted for under the equity method	purchases	CNY	30, 931	5	Closes its accounts 30 days after the end of each month	-	-	(CNY	8, 883)	(4)	-
Shenyang President Enterprises Co., Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	An investee company of President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	35, 954)	(9)	Closes its accounts 30 days after the end of each month	-	-	CNY	6, 236	23	-
Shenyang President Enterprises Co., Ltd.	Harbin President Enterprises Co., Ltd.	An investee company of President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	29, 431)	(8)	Closes its accounts 30 days after the end of each month	-	-	CNY	9, 809	36	-
Zhengzhou President Enterprises Food Co., Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	An investee company of President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	23, 736)	(3)	Closes its accounts 30 days after the end of each month	-	-	CNY	3, 628	20	-

Purchases/ sales company	Name of the counter-party	Relationship	Purchases/ sales	Description of transaction			Description and reasons for difference in transaction terms compared to non-related party transactions	Notes or accounts receivable/(payable)					
				Amount	Percentage of net purchases/ (sales)	Credit terms		Unit Price	Credit terms	Amount	Percentage of notes or accounts receivable/ (payable)	Note	
Zhengzhou President Enterprises Food Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holdings Ltd. Accounted for under the equity method	purchases	CNY	41,462	9	Closes its accounts 30 days after the end of each month	\$ -	-	(CNY	1,357)	(1)	-
Zhengzhou President Enterprises Food Co., Ltd.	Nanchang President Enterprises Co., Ltd.	An investee company of President Enterprises (China) Investment Corp. accounted for under the equity method	purchases	CNY	33,644	8	Closes its accounts 30 days after the end of each month	-	-	(CNY	11,193)	(9)	-
Beijing President Enterprises Drinks & Food Co., Ltd.	Beijing President Food Co., Ltd.	An investee company of President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	45,592)	(4)	Closes its accounts 30 days after the end of each month	-	-	CNY	2,072	2	-
Beijing President Enterprises Drinks & Food Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holdings Ltd. Accounted for under the equity method	purchases	CNY	74,250	12	Closes its accounts 30 days after the end of each month	-	-	(CNY	16,838)	(8)	-
Beijing President Enterprises Drinks & Food Co., Ltd.	Shenyang President Enterprises Co., Ltd.	An investee company of President Enterprises (China) Investment Corp. accounted for under the equity method	purchases	CNY	35,954	6	Closes its accounts 30 days after the end of each month	-	-	(CNY	6,236)	(3)	-
Beijing President Food Co., Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	An investee company of President Enterprises (China) Investment Corp. accounted for under the equity method	purchases	CNY	45,592	7	Closes its accounts 30 days after the end of each month	-	-	(CNY	2,072)	(1)	-
Beijing President Food Co., Ltd.	Zhengzhou President Enterprises Food Co., Ltd.	An investee company of President Enterprises (China) Investment Corp. accounted for under the equity method	purchases	CNY	23,736	4	Closes its accounts 30 days after the end of each month	-	-	(CNY	3,628)	(2)	-
Guangzhou President Enterprises Co., Ltd.	Nanning President Enterprises Co., Ltd.	An investee company of President Enterprises (China) Investment Corp. accounted for under the equity method	purchases	CNY	132,197	12	Closes its accounts 30 days after the end of each month	-	-	-	-	-	-

Purchases/ sales company	Name of the counter-party	Relationship	Purchases/ sales	Description of transaction			Description and reasons for difference in transaction terms compared to non-related party transactions	Notes or accounts receivable/(payable)					
				Amount	Percentage of net purchases/ (sales)	Credit terms		Unit Price	Credit terms	Amount	Percentage of notes or accounts receivable/ (payable)	Note	
Guangzhou President Enterprises Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holdings Ltd. Accounted for under the equity method	purchases	CNY	47,855	4	Closes its accounts 30 days after the end of each month	\$ -	-	(CNY	757)	(2)	-
Guangzhou President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of President Enterprises (China) Investment Corp. accounted for under the equity method	purchases	CNY	35,914	3	Closes its accounts 30 days after the end of each month	-	-	(CNY	250)	-	-
Guangzhou President Enterprises Co., Ltd.	Zhanjiang President Enterprises Co., Ltd. etc.	An investee company of President Enterprises (China) Investment Corp. accounted for under the equity method	purchases	CNY	33,813	3	Closes its accounts 30 days after the end of each month	-	-	(CNY	1,602)	(1)	-
Guangzhou President Enterprises Co., Ltd.	Guilin Ziquan Beverage Industried Co., Ltd.	An investee company of Guangzhou President Enterprises Co., Ltd. accounted for under the equity method	purchases	CNY	25,667	2	Closes its accounts 30 days after the end of each month	-	-	(CNY	4,189)	(3)	-
Harbin President Enterprises Co., Ltd.	Shenyang President Enterprises Co., Ltd.	An investee company of President Enterprises (China) Investment Corp. accounted for under the equity method	purchases	CNY	29,431	44	Closes its accounts 30 days after the end of each month	-	-	(CNY	9,809)	(52)	-
Uni-President Trading (Kunshan) Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	An investee company of President Enterprises (China) Investment Corp. accounted for under the equity method	purchases	CNY	58,991	99	Closes its accounts 30 days after the end of each month	-	-	(CNY	8,890)	(71)	-
Taizhou President Enterprises Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	An investee company of President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	151,705)	(100)	Closes its accounts 30 days after the end of each month	-	-	CNY	89,999	100	-
Taizhou President Enterprises Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	purchases	CNY	37,485	100	40-50 days after invoice date	-	-	(CNY	43,857)	(69)	-

Purchases/ sales company	Name of the counter-party	Relationship	Purchases/ sales	Description of transaction			Description and reasons for difference in transaction terms compared to non-related party transactions	Notes or accounts receivable/(payable)			
				Amount	Percentage of net purchases/ (sales)	Credit terms		Unit Price	Credit terms	Amount	Percentage of notes or accounts receivable/ (payable)
Nanchang President Enterprises Co., Ltd.	Zhengzhou President Enterprises Food Co., Ltd.	An investee company of President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 33,644)	(9)	Closes its accounts 30 days after the end of each month	\$ -	-	CNY 11,193	37	-
Nanchang President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 24,563)	(7)	Closes its accounts 30 days after the end of each month	-	-	CNY 4,752	16	-
Nanchang President Enterprises Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holdings Ltd. Accounted for under the equity method	purchases	CNY 21,921	7	Closes its accounts 30 days after the end of each month	-	-	(CNY 112)	-	-
Chengdu President Enterprises Food Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	An investee company of President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 34,651)	(3)	Closes its accounts 30 days after the end of each month	-	-	CNY 11,308	17	-
Xinjiang President Enterprises Food Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of President Enterprises (China) Investment Corp. accounted for under the equity method	purchases	CNY 34,651	10	Closes its accounts 30 days after the end of each month	-	-	(CNY 11,308)	(9)	-
Zhangsha President enterprise Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 38,345)	(7)	Closes its accounts 30 days after the end of each month	-	-	CNY 9,901	41	-
Zhangsha President enterprise Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of President Enterprises (China) Investment Corp. accounted for under the equity method	purchases	CNY 184,601	51	Closes its accounts 30 days after the end of each month	-	-	(CNY 42,228)	(37)	-
Zhangsha President enterprise Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holdings Ltd. Accounted for under the equity method	purchases	CNY 27,455	8	Closes its accounts 30 days after the end of each month	-	-	(CNY 3,820)	(3)	-

Purchases/ sales company	Name of the counter-party	Relationship	Purchases/ sales	Description of transaction			Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable/(payable)		
				Amount	Percentage of net purchases/ (sales)	Credit terms	Unit Price	Credit terms	Amount	Percentage of notes or accounts receivable/ (payable)	Note
Shanghai E & P Trading Co., Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	An investee company of President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 74,250)	(12)	Closes its accounts 30 days after the end of each month	\$ -	-	CNY 16,838	15	-
Shanghai E & P Trading Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	An investee company of President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 65,880)	(11)	Closes its accounts 30 days after the end of each month	-	-	CNY 13,725	13	-
Shanghai E & P Trading Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 47,855)	(8)	Closes its accounts 30 days after the end of each month	-	-	CNY 757	1	-
Shanghai E & P Trading Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 44,949)	(8)	Closes its accounts 30 days after the end of each month	-	-	CNY 1,585	1	-
Shanghai E & P Trading Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 41,462)	(7)	Closes its accounts 30 days after the end of each month	-	-	CNY 1,357	1	-
Shanghai E & P Trading Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 30,931)	(5)	Closes its accounts 30 days after the end of each month	-	-	CNY 8,883	8	-
Shanghai E & P Trading Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 27,455)	(5)	Closes its accounts 30 days after the end of each month	-	-	CNY 3,820	4	-

Purchases/ sales company	Name of the counter-party	Relationship	Purchases/ sales	Description of transaction			Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable/(payable)		
				Amount	Percentage of net purchases/ (sales)	Credit terms	Unit Price	Credit terms	Amount	Percentage of notes or accounts receivable/ (payable)	Note
Shanghai E & P Trading Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	An investee company of President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 26,713)	(5)	Closes its accounts 30 days after the end of each month	\$ -	-	CNY 7,142	7	-
Shanghai E & P Trading Co., Ltd.	Nanchang President Enterprises Co., Ltd.	An investee company of President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 21,921)	(4)	Closes its accounts 30 days after the end of each month	-	-	CNY 112	-	-
Nanning President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 132,197)	(93)	Closes its accounts 30 days after the end of each month	-	-	-	-	-
Zhanjiang President Enterprises Co., Ltd. etc.	Guangzhou President Enterprises Co., Ltd.	An investee company of President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 33,813)	(100)	Closes its accounts 30 days after the end of each month	-	-	CNY 1,602	100	-
Fuzhou President Enterprises Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holdings Ltd. Accounted for under the equity method	purchases	CNY 26,713	9	Closes its accounts 30 days after the end of each month	-	-	(CNY 7,142)	(6)	-
Uni-Splendor Corp.	Ever-Splendor Electrics (Shenzhen) Co., Ltd.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	(Sales)	(USD 12,456)	(8)	(Note 5)	-	-	USD 43,385	14	-
Uni-Splendor Corp.	Ever-Splendor Electrics (Shenzhen) Co., Ltd.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	purchases	USD 42,049	28	(Note 5)	-	-	(USD 6,571)	(32)	-
Uni-Splendor Corp.	Uni-Splendor Technology (Huizhou) Corp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	(Sales)	(USD 23,953)	(16)	(Note 5)	-	-	USD 108,241	61	-
Uni-Splendor Corp.	Uni-Splendor Technology (Huizhou) Corp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	purchases	USD 67,928	45	(Note 5)	-	-	-	-	-

Purchases/ sales company	Name of the counter-party	Relationship	Purchases/ sales	Description of transaction			Description and reasons for difference in transaction terms compared to non-related party transactions	Notes or accounts receivable/(payable)			
				Amount	Percentage of net purchases/ (sales)	Credit terms		Unit Price	Credit terms	Amount	Percentage of notes or accounts receivable/ (payable)
Ever-Splendor Electrics (Shenzhen) Co., Ltd.	Uni-Splendor Corp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	(Sales)	(CNY 264,918)	(100)	(Note 5)	\$ -	-	CNY 41,562	99	-
Ever-Splendor Electrics (Shenzhen) Co., Ltd.	Uni-Splendor Corp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	purchases	CNY 78,746	41	(Note 5)	-	-	(CNY 277,551)	(81)	-
Uni-Splendor Technology (Huizhou) Corp.	Uni-Splendor Corp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	(Sales)	(CNY 427,959)	(100)	(Note 5)	-	-	-	-	-
Uni-Splendor Technology (Huizhou) Corp.	Uni-Splendor Corp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	purchases	CNY 144,341	49	(Note 5)	-	-	(CNY 682,622)	(88)	-

(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 policy 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 transaction prices were based on negotiation, the terms of collections were flexible considering working capitals and overall financing situation for the parent and the subsidiaries as a whole.

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

The name of the Company	Name of the counter party	Relationship	Other receivables-related party		Turnover rate	Overdue receivables		Subsequent collections	Allowance for doubtful accounts
			General ledger account	Amount		Action adopted for overdue accounts	Amount		
Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	An investee company accounted for under the equity method	Accounts receivable	\$ 1,091,674	3.75	\$ -	-	\$ 950,686	\$ -
Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Accounts receivable	752,978	5.10	-	-	602,894	-
Uni-President Enterprises Corp.	Tung Shun Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	288,140	2.39	-	-	222,098	-
Uni-President Enterprises Corp.	Tung Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	324,244	2.64	-	-	279,658	-
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	494,849	2.62	-	-	494,849	-
Uni-President Enterprises Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	Accounts receivable	328,363	4.33	-	-	289,489	-
Uni-President Enterprises Corp.	Tung Yi Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	115,644	2.51	-	-	100,627	-
Uni-President Enterprises Corp.	Kuan Chang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	114,500	3.54	-	-	-	-
Uni-President Enterprises Corp.	Tone Chu Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	106,074	2.95	-	-	-	-
Uni-President Enterprises Corp.	Tung-Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	102,373	2.75	-	-	-	-



The name of the Company	Name of the counter party	Relationship	Other receivables-related party			Overdue receivables			Allowance for doubtful accounts
			General ledger account	Amount	Turnover rate	Amount	Action adopted for overdue accounts	Subsequent collections	
Cayman President Holdings Ltd.	Sanshui Jianlibao Commerce Co., Ltd.	An investee company of Cayman President Holdings Ltd. accounted for under the equity method	Other receivables	USD 30,000	-	\$ -	-	\$ -	\$ -
Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	An investee company of Cayman President Holdings Ltd. accounted for under the equity method	Other receivables	USD 30,000	-	-	-	-	-
Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd.	An investee company accounted for under the equity method	Accounts receivable	489,601	7.49	-	-	489,601	-
President Chain Store Corp.	President Drugstore Business Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	306,621	-	-	-	306,621	-
President Chain Store Corp.	Uni-President Cold Chain Corp.	An investee company accounted for under the equity method	Other receivables	190,415	-	-	-	190,415	-
PresiClerc Limited	PresiClerc (Beijing) Supermarket Ltd.	An investee company accounted for under the equity method	Other receivables	CNY 67,360	-	-	-	-	CNY67,360
President Chain Store Corp.	President Pharmaceutical Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	156,070	-	-	-	156,070	-
President Chain Store Corp.	Wisdom Distribution Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	130,654	-	-	-	130,654	-
President Chain Store Corp.	Books. Com	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	106,646	-	-	-	106,646	-
President Chain Store Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	Other receivables	171,580	-	-	-	171,580	-
President Chain Store Corp.	President Coffee Corp.	An investee company accounted for under the equity method	Other receivables	129,408	-	-	-	129,408	-

The name of the Company	Name of the counter party	Relationship	Other receivables-related party		Turnover rate	Overdue receivables			Allowance for doubtful accounts
			General ledger account	Amount		Amount	Action adopted for overdue accounts	Subsequent collections	
President Chain Store Corp.	Presicarre Corp.	An investee company accounted for under the equity method	Other receivables	\$ 196,170	-	\$ -	-	\$ 196,170	\$ -
Uni-President Cold Chain Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	4,208,677	3.12	-	-	4,208,677	-
Retail Support International Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	6,229,925	4.90	-	-	2,509,900	-
Retail Support International Corp.	President Drugstore Business Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Accounts receivable	893,720	3.81	-	-	893,720	-
Uni-President Foodstuff (BVI) Holdings Ltd.	Zhongshan President Enterprises Co., Ltd.	An investee company of Uni-President Foodstuff (BVI) Holdings Ltd. accounted for under the equity method	Other receivables	USD 14,000	-	-	-	-	-
Uni-President Foodstuff (BVI) Holdings Ltd.	Meishan President Feed & Oil Co., Ltd.	An investee company of Uni-President Foodstuff (BVI) Holdings Ltd. accounted for under the equity method	Other receivables	USD 3,500	-	-	-	-	-
President Musashino Corp.	Uni-President Cold Chain Corp.	An investee company accounted for under the equity method	Accounts receivable	297,548	2.79	-	-	297,548	-
President Pharmaceutical Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	Accounts receivable	345,159	2.09	-	-	32,061	-
Lien Bo Enterprises Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	Accounts receivable	130,363	3.51	-	-	-	-
Vision Distribution Service Corp.	Wisdom Distribution Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Accounts receivable	349,884	1.45	-	-	9,979	-
Wisdom Distribution Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	1,390,977	4.11	-	-	1,390,977	-
President Collect Service Co. Ltd.	President Transnet Corp.	An investee company accounted for under the equity method	Other receivables	251,912	-	-	-	246,896	-

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		
Books. Com	President Chain Store Corp.	An investee company accounted for under the equity method	Other receivables	\$ 163,115	-	\$ -	-	\$ 127,917	\$ -
Scino Pharm (Kunshan) Biochemical Technology Co., Ltd.	Scino Pharm Taiwan Ltd.	An investee company accounted for under the equity method	Accounts receivable	CNY 25,979	2.65	-	-	CNY 25,979	-
Cayman Ton Yi Industrial Holdings Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	USD 9,000	-	-	-	-	-
Cayman Ton Yi Industrial Holdings Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Accounts receivable	USD 12,212	6.78	-	-	USD 4,000	-
Cayman Ton Yi Industrial Holdings Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Accounts receivable	USD 4,310	9.06	-	-	-	-
Cayman Ton Yi Industrial Holdings Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	USD 20,000	-	-	-	-	-
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	Accounts receivable	USD 4,285	2.57	-	-	USD 1,673	-
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	Accounts receivable	USD 3,451	3.15	-	-	USD 1,081	-
Kai Yu (BVI) Investment Co., Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	An investee company of Cayman President Holdings Ltd. accounted for under the equity method	Other receivables	USD 24,500	-	-	-	-	-
Kai Yu (BVI) Investment Co., Ltd.	Cayman President Holdings Ltd.	An investee company accounted for under the equity method	Other receivables	USD 11,080	-	-	-	-	-
President Information Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	103,772	3.26	-	-	59,740	-

The name of the Company	Name of the counter party	Relationship	Other receivables-related party			Overdue receivables			Allowance for doubtful accounts
			General ledger account	Amount	Turnover rate	Amount	Action adopted for overdue accounts	Subsequent collections	
Tung Ang Enterprises Corp.	Tung Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	\$ 427,199	1.98	\$ -	-	\$ -	\$ -
Tung Ang Enterprises Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	Accounts receivable	216,958	5.37	-	-	-	-
Tung Hsiang Enterprises Corp.	Presicarre Corp.	An investee company accounted for under the equity method	Accounts receivable	169,350	2.28	-	-	-	1,693
Uni-President Enterprises China Holdings Ltd.	Kunshan President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	CNY 278,296	-	-	-	-	-
Uni-President Enterprises China Holdings Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	CNY 246,498	-	-	-	-	-
Uni-President Enterprises China Holdings Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	CNY 189,747	-	-	-	-	-
Uni-President Enterprises China Holdings Ltd.	Zhengzhou President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	CNY 154,874	-	-	-	-	-
Uni-President Enterprises China Holdings Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	CNY 143,848	-	-	-	-	-
Uni-President Enterprises China Holdings Ltd.	Shenyang President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	CNY 126,498	-	-	-	-	-
Uni-President Enterprises China Holdings Ltd.	Fuzhou President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	CNY 94,874	-	-	-	-	-
Uni-President Enterprises China Holdings Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	CNY 63,249	-	-	-	-	-

The name of the Company	Name of the counter party	Relationship	Other receivables-related party		Turnover rate	Overdue receivables			Allowance for doubtful accounts
			General ledger account	Amount		Amount	Action adopted for overdue accounts	Subsequent collections	
Uni-President Enterprises China Holdings Ltd.	Kunming President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	CNY 50,599	-	\$ -	-	\$ -	\$ -
Uni-President Enterprises China Holdings Ltd.	Changsha President Enterprise Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	CNY 44,274	-	-	-	-	-
Uni-President Enterprises China Holdings Ltd.	Uni-President Asia Holdings Ltd.	An investee company accounted for under the equity method	Other receivables	CNY 41,744	-	-	-	-	-
Uni-President Enterprises China Holdings Ltd.	Harbin President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	CNY 31,625	-	-	-	-	-
President Enterprises (China) Investment Corp.	Kunshan President Enterprises Food Co., Ltd.	An investee company accounted for under the equity method	Other receivables	CNY 200,000	-	-	-	-	-
President Enterprises (China) Investment Corp.	Changchun President Enterprises Food Co., Ltd.	An investee company of Shenyang President Enterprises Co., Ltd. accounted for under the equity method	Other receivables	CNY 147,200	-	-	-	-	-
President Enterprises (China) Investment Corp.	Integrated Marketing & Distribution Co., Ltd.	An investee company of President (Shanghai) Trading Co., Ltd. accounted for under the equity method for under the equity method	Other receivables	CNY 31,190	-	-	-	-	-
President Enterprises (China) Investment Corp.	Baiyin President Enterprise Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	CNY 46,000	-	-	-	-	-
President Enterprises (China) Investment Corp.	Nanning President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	CNY 140,000	-	-	-	-	-

The name of the Company	Name of the counter party	Relationship	Other receivables-related party		Turnover rate	Overdue receivables			Allowance for doubtful accounts
			General ledger account	Amount		Amount	Action adopted for overdue accounts	Subsequent collections	
President Enterprises (China) Investment Corp.	Beijing President Enterprises Drinks & Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	CNY 110,000	-	\$ -	-	\$ -	\$ -
President Enterprises (China) Investment Corp.	Changsha President Enterprises Co., Ltd.	An investee company of Wuhan President Enterprises Co., Ltd. accounted for under the equity method	Other receivables	CNY 145,000	-	-	-	-	-
President Enterprises (China) Investment Corp.	Zhanjiang President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	CNY 78,000	-	-	-	-	-
President Enterprises (China) Investment Corp.	Shanghai Pearly Century Co., Ltd.	An investee company of Kunshan President Enterprises Co., Ltd. accounted for under the equity method	Other receivables	CNY 50,000	-	-	-	-	-
President Enterprises (China) Investment Corp.	Jinan President Enterprise Co., Ltd.	An investee company of President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	CNY 40,000	-	-	-	-	-
Uni-President (Thailand) Ltd.	Uni-President Marketing Ltd.	An investee company of Uni-President (Thailand) Ltd. accounted for under the equity method	Accounts receivable	THB 324,890	2.70	-	-	-	-
Uni-President (Vietnam) Co., Ltd.	Binh Duong Tribeco Joint Stock Company	An investee company of Uni-President (Vietnam) Co., Ltd. accounted for under the equity method	Owners' current account	VND350,000,000	-	-	-	-	-
Binh Duong Tribeco Joint Stock Company	Saigon Beverages Joint Stock Company	An investee company of Binh Duong Tribeco Joint Stock Company accounted for under the equity method	Accounts receivable	VND213,047,619	2.25	-	-	-	-
Taizhou President Enterprises Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Accounts receivable	CNY 89,999	2.75	-	-	-	-
Taizhou President Enterprises Co., Ltd.	Jinan President Enterprise Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	CNY 60,000	-	-	-	-	-

The name of the Company	Name of the counter party	Relationship	Other receivables-related party			Overdue receivables			Allowance for doubtful accounts
			General ledger account	Amount	Turnover rate	Amount	Action adopted for overdue accounts	Subsequent collections	
Chengdu President Enterprises Food Co., Ltd.	Zhongqing President Enterprise Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	CNY 61,000	-	\$ -	-	\$ -	\$ -
Kunshan President Enterprises Food Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Accounts receivable	CNY 34,115	2.07	-	-	-	-
Hefei President Enterprises Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Accounts receivable	CNY 47,271	2.17	-	-	-	-
Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Accounts receivable	CNY 42,228	3.58	-	-	-	-
Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	CNY 40,000	-	-	-	-	-
Xinjiang President Enterprises Food Co., Ltd.	Aksu President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	CNY 75,000	-	-	-	-	-
Zhengzhou President Enterprises Food Co., Ltd.	Henan President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	CNY 65,042	-	-	-	-	-
Uni-Splendor Corp.	Uni-Splendor Technology (Huizhou) Corp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	Accounts receivable	USD 108,241	0.22	-	-	-	-
Uni-Splendor Corp.	Ever-Splendor Electrics (Shenzhen) Co., Ltd.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	Accounts receivable	USD 43,385	0.32	-	-	-	-

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	
Grand-Prosper (HK) Ltd.	Uni-Splendor Corp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	Accounts receivable	USD 99,669	-	\$ -	-	\$ -	-	\$ -
Uni-Home Tech Corp.	Grand-Prosper (HK) Limited.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	Accounts receivable	USD 127,501	-	-	-	-	-	-
Ever-Splendor Electrics (Shenzhen) Co., Ltd.	Uni-Splendor Corp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	Accounts receivable	USD 41,562	12.75	-	-	-	-	-



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

(1) For the Company's derivative financial instrument transactions, please refer to Note 4(2).

(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, 2012 are as follows :

Name of endorsees	Derivative financial instruments	June 30, 2012	
		Contract amount	Book value
Scino Pharm Taiwan Ltd.	Forward exchange contracts-buy NTD sell USD	(USD 8,570)	(\$ 899)
Scino Pharm Taiwan Ltd.	Forward exchange contracts-buy NTD sell EUR	(EUR 270)	2
President Nisshin Corp.	Forward exchange contracts-buy NTD buy USD	USD 2,416	134
Uni-President Enterprises China Holdings	Forward exchange contracts-buy NTD buy USD	USD 40,000	(CNY 1,141)
Tait Marketing & Distribution Co., Ltd.	Forward exchange contracts-buy NTD buy USD	USD 2,241	( 61)
President (BVI) International Holdings Ltd.	Ownership structure	USD 977	USD 965
President (BVI) International Holdings Ltd.	Convertible Bonds	USD 4,550	USD 4,742
President (BVI) International Holdings Ltd.	Principal Guaranteed Yield Bond	USD 5,000	USD 5,050

(B) Additional disclosure information:

The Company's subsidiaries recognized a net loss of \$28,264 as a result of derivative financial instrument transactions for the six-month period ended June 30, 2012.

(2) Disclosure information of investee company

Related information on investee companies for the six-month period ended June 30, 2012 (Units in thousands of currencies indicated):

Investors	Name of investees	Address	Business	Original investments				Holding status				Net income (loss) of the investee		Income (loss) recognized by the Company		Note
				Currency	Ending balance	Currency	Ending balance	Shares	ownership	Currency	Book value	Currency	Amount	Currency	Amount	
					of the current period		of prior period (Note 1)									
Uni-President Enterprises Corp.	Cayman President Holdings Ltd.	Cayman Islands	Professional investment	TWD	\$ 5,072,955	TWD	\$ 5,072,955	156,136,000	100.00	TWD	\$ 24,050,570	TWD	\$ 2,325,971	TWD	\$ 2,325,971	Subsidiary
Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.	Taiwan	Professional investment	TWD	4,662,054	TWD	4,662,054	379,705,428	100.00	TWD	2,469,139	TWD	270,143	TWD	269,099	Subsidiary
Uni-President Enterprises Corp.	President International Trade And Investment Corp.	Tortola, British Virgin Islands	Professional investment	TWD	582,546	TWD	582,546	10,700	100.00	TWD	1,500,881	TWD	( 1,301)	TWD	( 1,301)	Subsidiary
Uni-President Enterprises Corp.	Kai Nan Investment Co., Ltd.	Taiwan	Professional investment	TWD	2,530,000	TWD	2,530,000	253,000,000	100.00	TWD	1,036,996	TWD	24,326	TWD	24,326	Subsidiary
Uni-President Enterprises Corp.	President Global Corp.	American	Instant noodles and juice can importation	TWD	147,250	TWD	147,250	500,000	100.00	TWD	621,048	TWD	66,490	TWD	65,892	Subsidiary
Uni-President Enterprises Corp.	Tone Sang Construction Corp.	Taiwan	Commissioned to build house, commercial buildings and other rental businesses	TWD	1,030,000	TWD	1,030,000	27,000,000	100.00	TWD	371,499	TWD	19,407	TWD	19,407	Subsidiary
Uni-President Enterprises Corp.	Uni-President Glass Industrial Co., Ltd.	Taiwan	Manufacturing and sales of glass	TWD	397,366	TWD	397,366	36,000,000	100.00	TWD	325,836	TWD	22,168	TWD	22,165	Subsidiary

Investors	Name of investees	Address	Business	Original investments				Holding status				Net income (loss) of the investee		Income (loss) recognized by the Company		Note
				Currency	Ending balance	Currency	Ending balance	Shares	ownership	Currency	Book value	Currency	Amount	Currency	Amount	
					of the current		of prior period									
Uni-President Enterprises Corp.	Nanlien International Corp.	Taiwan	Importation and exportation business	TWD	\$ 525,890	TWD	\$ 525,890	99,999,380	99.99	TWD	\$ 1,233,214	TWD	\$ 147,509	TWD	\$ 148,733	Subsidiary
Uni-President Enterprises Corp.	Tung Ho Development Corp.	Taiwan	Entertainment business	TWD	3,016,930	TWD	3,016,930	72,120,000	72.12	TWD	490,663	TWD	( 40,420)	TWD	( 29,151)	Subsidiary
Uni-President Enterprises Corp.	President International Development Corp.	Taiwan	Investment in manufacturing business	TWD	10,251,454	TWD	10,251,454	900,094,230	68.03	TWD	8,381,356	TWD	( 230)	TWD	( 93)	Subsidiary
Uni-President Enterprises Corp.	Tait Marketing & Distribution Co., Ltd.	Taiwan	Product marketing agents and logistics	TWD	698,509	TWD	698,509	59,692,047	63.17	TWD	486,132	TWD	( 5,313)	TWD	( 5,632)	Subsidiary
Uni-President Enterprises Corp.	President Entertainment Corp.	Taiwan	Entertainment business	TWD	1,250,717	TWD	1,250,717	98,885,256	61.80	TWD	1,072,899	TWD	( 7,363)	TWD	( 4,551)	Subsidiary
Uni-President Enterprises Corp.	President Tokyo Corp.	Taiwan	Car rental	TWD	236,977	TWD	237,000	10,199,000	51.00	TWD	322,074	TWD	63,671	TWD	32,479	Subsidiary
Uni-President Enterprises Corp.	President Packaging Corp.	Taiwan	Packaging	TWD	198,726	TWD	198,735	20,371,316	50.58	TWD	368,341	TWD	86,435	TWD	43,156	Subsidiary

Investors	Name of investees	Address	Business	Original investments				Holding status				Net income (loss) of the investee		Income (loss) recognized by the Company		Note	
				Currency	Ending balance	Currency	Ending balance	Shares	Percentage of		Currency	Book value	Currency	Amount	Currency		Amount
					of the current		of prior period		ownership	Currency							
Uni-President Enterprises Corp.	Ton-Yi Industrial Corp.	Taiwan	Manufacturing of tinplate materials, packaging containers, food and beverage equipment and beverage equipment trading and general import and export trade, business, etc.	TWD	\$ 9,061,326	TWD	\$ 9,061,326	719,357,425	45.55	TWD	\$ 8,766,369	TWD	\$ 139,019	TWD	\$ 63,328	Subsidiary	
Uni-President Enterprises Corp.	President Chain Store Corp.	Taiwan	Operation of supermarkets	TWD	5,493,775	TWD	5,493,775	471,996,430	45.40	TWD	9,886,966	TWD	3,431,794	TWD	1,547,373	Subsidiary	
Uni-President Enterprises Corp.	President Fair Development Corp.	Taiwan	Shopping mall, Department store and trading	TWD	4,551,750	TWD	4,551,750	445,500,000	40.50	TWD	2,816,756	TWD	( 314,673)	TWD	( 127,442)	Subsidiary	
Uni-President Enterprises Corp.	ScinoPharm Taiwan Ltd.	Taiwan	Research, Manufacturing and sales of materials for medicine	TWD	3,881,044	TWD	3,881,044	239,371,221	37.94	TWD	5,178,200	TWD	423,224	TWD	160,551	Subsidiary	
Uni-President Enterprises Corp.	Weilih Food Industrial Co., Ltd.	Taiwan	The manufacturer and sales of instant noodles, sauce etc. and agency of oil and soft drink trading and sales	TWD	1,047,533	TWD	1,047,533	6,660,000	33.30	TWD	1,042,968	TWD	131,903	TWD	43,872	—	
Uni-President Enterprises Corp.	Kuang Chuan Dairy Co., Ltd.	Taiwan	Manufacturing and sales of dairy products, soft drinks etc.	TWD	961,560	TWD	961,560	31,252,839	31.25	TWD	1,637,897	TWD	48,236	TWD	15,676	—	

Investors	Name of investees	Address	Business	Original investments				Holding status				Net income (loss) of the investee		Income (loss) recognized by the Company		Note
				Currency	Ending balance	Currency	Ending balance	Shares	Percentage of ownership	Currency	Book value	Currency	Amount	Currency	Amount	
					of the current period		of prior period (Note 1)									
Uni-President Enterprises Corp.	TTET Union Corp.	Taiwan	Soybean crushing	TWD	\$ 362,859	TWD	\$ 362,859	47,991,477	30.00	TWD	\$ 975,130	TWD	\$ 289,694	TWD	\$ 86,865	—
Uni-President Enterprises Corp.	Uni-President Development Corp.	Taiwan	Operation for MRT station and auxiliary facilities	TWD	1,080,000	TWD	1,080,000	108,000,000	30.00	TWD	926,973	TWD	52,584	TWD	15,775	Subsidiary
Uni-President Enterprises Corp.	Eagle Cold Storage Enterprises Co., Ltd.	Taiwan	Sales of cold foods	TWD	467,179	TWD	467,179	35,748,710	29.93	TWD	518,161	TWD	77,585	TWD	22,293	—
Uni-President Enterprises Corp.	President Securities Corp.	Taiwan	Entertainment business	TWD	2,141,370	TWD	2,141,370	355,965,142	27.71	TWD	5,914,897	TWD	587,136	TWD	162,830	—
Uni-President Enterprises Corp.	Presicarre Corp.	Taiwan	General merchandise	TWD	198,677	TWD	198,677	137,511,893	20.50	TWD	2,414,915	TWD	713,730	TWD	146,316	—
Uni-President Enterprises Corp.	Uni-President DreamParks Taiwan etc.	Taiwan	Sales of foods, advertising and travel consulting service etc.	TWD	2,394,252	TWD	2,394,265	180,324,396	—	TWD	2,283,045	TWD	630,624	TWD	223,682	—
Cayman President Holdings Ltd.	Sanshui Jianlibao Commerce Co., Ltd Corp.	China	Sales of soft drinks	USD	55,879	USD	55,879	—	100.00	USD	54,781	USD	8,486	USD	—	subsidiary of subsidiary (Note2)
Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	Cayman Islands	General investments	USD	75,000	USD	75,000	75,000,000	100.00	USD	35,971	USD	8,226	USD	—	subsidiary of subsidiary (Note2)

Investors	Name of investees	Address	Business	Original investments				Holding status				Net income (loss) of the investee		Income (loss) recognized by the Company		Note					
				Currency	Ending balance of the current period		Ending balance of prior period		Shares	Percentage of ownership		Currency	Book value	Currency	Amount		Currency	Amount			
					Currency			(Note 1)													
Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings, Ltd.	Tortola, British Virgin Islands	Professional investments	USD	\$	20,500	USD	\$	20,500	3	100.00	USD	\$	25,156	USD	\$	1,960	USD	\$	-	subsidiary of subsidiary (Note2)
Cayman President Holdings Ltd.	Uni-President Enterprises China Holdings Ltd.	Cayman Islands	Foods investment	USD		338,871	USD		338,871	2,645,090,000	73.49	USD		825,995	USD		79,898	USD		-	subsidiary of subsidiary (Note2)
Cayman President Holdings Ltd.	Zhangjiagang President Nisshin Food Co., Ltd.	China	Manufacturing and sales of fats, feed, flour	USD		10,200	USD		10,200	-	60.00	USD		17,247	USD		1,965	USD		-	subsidiary of subsidiary (Note2)
Cayman President Holdings Ltd.	Queen Holdings (BVI) Ltd.	Tortola, British Virgin Islands	General investment	USD		12,067	USD		12,067	4,540	45.40	USD		14,171	USD		682	USD		-	(Note 2)
Cayman President Holdings Ltd.	President-Kikkoman Zhenji Foods Co., Ltd.	China	Manufacturing and sales of food	USD		19,758	USD		19,758	-	45.00	USD		20,533	USD		439	USD		-	(Note 2)
Cayman President Holdings Ltd.	Cargill President Holdings Pte Ltd.	Singapore	General investment	USD		15,280	USD		15,280	15,280,000	38.20	USD		26,462	USD	(	1,228)	USD		-	(Note 2)
Cayman President Holdings Ltd.	President Energy Development (Cayman Islands) Ltd.etc.	Cayman Islands	Energy investments etc.	USD		11,343	USD		11,343	8,161,454	-	USD		9,286	USD		1,916	USD		-	(Note 2)

Investors	Name of investees	Address	Business	Original investments				Holding status				Net income (loss) of the investee		Income (loss) recognized by the Company		Note
				Currency	Ending balance	Currency	Ending balance	Shares	Percentage of		Currency	Amount	Currency	Amount		
					of the current		of prior period		ownership	Book value						
Kai Yu Investment Co., Ltd.	Kai Yu (BVI) Investment Co., Ltd.	Tortola, British Virgin Islands	Investment on manufacturing business etc.	TWD	\$ 1,209,212	TWD	\$ 1,209,212	36,000,000	100.00	TWD	\$ 1,645,508	TWD	\$ 104,729	TWD	\$ -	subsidiary of subsidiary (Note2)
Kai Yu Investment Co., Ltd.	Ton-Yi Industrial Corp.	Taiwan	Manufacturing of tinplate	TWD	122,262	TWD	122,262	26,445,229	1.67	TWD	332,698	TWD	165,142	TWD	-	subsidiary of subsidiary (Note2)
Kai Yu Investment Co., Ltd.	President Chain Store Corp. etc.	Taiwan	Operation of supermarkets etc.	TWD	665,568	TWD	662,157	35,480,999	-	TWD	972,918	TWD	4,529,225	TWD	-	subsidiary of subsidiary (Note2)
Nanlien International Corp.	Lien Bo Enterprises Corp. etc.	Taiwan	Sales of foods etc.	TWD	1,505,540	TWD	1,230,640	113,657,658	-	TWD	1,564,561	TWD	434,156	TWD	-	(Note 2)
President International Development Corp.	President (BVI) International Investment Holdings Ltd.	Tortola, British Virgin Islands	Investment on manufacturing business	TWD	3,099,648	TWD	3,099,648	193,975,937	100.00	TWD	6,350,276	TWD	( 19,593)	TWD	-	subsidiary of subsidiary (Note2)
President International Development Corp.	President Life Sciences Co., Ltd.	Taiwan	Manufacturing of chemical material and instrument	TWD	480,000	TWD	480,000	48,000,000	100.00	TWD	517,366	TWD	47,723	TWD	-	subsidiary of subsidiary (Note2)
President International Development Corp.	Ton Yu Investment Inc.	Taiwan	Professional investments	TWD	750,000	TWD	750,000	88,960,000	100.00	TWD	414,985	TWD	28,528	TWD	-	subsidiary of subsidiary (Note2)
President International Development Corp.	President Fair Development Corp.	Taiwan	Shopping mall, Department store and trading	TWD	4,851,750	TWD	4,851,750	445,500,000	40.50	TWD	2,816,756	TWD	( 314,673)	TWD	-	subsidiary of subsidiary (Note2)
President International Development Corp.	President Entertainment Corp.	Taiwan	Entertainment business	TWD	1,401,819	TWD	1,401,819	61,114,744	38.20	TWD	663,148	TWD	( 7,363)	TWD	-	subsidiary of subsidiary (Note2)

Investors	Name of investees	Address	Business	Original investments				Holding status				Net income (loss) of the investee		Income (loss) recognized by the Company		Note	
				Currency	Ending balance	Currency	Ending balance	Shares	Percentage of		Currency	Book value	Currency	Amount	Currency		Amount
					of the current		of prior period		ownership	Currency							
President International Development Corp.	Kang Na Hsiung Enterprises Co., Ltd.	Taiwan	Sanitary napkin, wipe, diaper	TWD	\$ 304,779	TWD	\$ 304,779	40,824,109	20.71	TWD	\$ 638,943	TWD	\$ 37,323	TWD	\$ -	(Note 2)	
President International Development Corp.	Uni-President Development Corp.	Taiwan	Operation for MRT station and auxiliary facilities	TWD	720,000	TWD	720,000	72,000,000	20.00	TWD	617,980	TWD	52,578	TWD	-	subsidiary of subsidiary (Note2)	
President International Development Corp.	Scino Pharm Taiwan Ltd.	Taiwan	Biochemistry	TWD	246,334	TWD	246,334	22,881,034	3.63	TWD	388,872	TWD	423,224	TWD	-	subsidiary of subsidiary (Note2)	
President International Development Corp.	SYNergy ScienTech etc.	Taiwan	Manufacturing of lithium etc.	TWD	740,010	TWD	700,091	29,840,966	-	TWD	261,633	TWD	( 12,821)	TWD	-	(Note 2)	
Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd.	Cayman Islands	Professional investments	TWD	3,144,727	TWD	3,144,727	9,309,700	100.00	TWD	4,188,630	TWD	( 105,642)	TWD	-	subsidiary of subsidiary (Note2)	
Ton-Yi Industrial Corp.	Tovecan Corp.	Vietnam	Manufacturing of cans	TWD	43,740	TWD	43,740	-	51.00	TWD	77,436	TWD	( 2,568)	TWD	-	subsidiary of subsidiary (Note2)	
President Chain Store Corp.	President Chain Store (BVI) Holdings Ltd.	Tortola, British Virgin Islands	Professional investments	TWD	4,578,686	TWD	3,931,281	128,461,973	100.00	TWD	3,292,884	TWD	( 106,194)	TWD	-	subsidiary of subsidiary (Note2)	
President Chain Store Corp.	President Drugstore Business Corp.	Taiwan	Sales of cosmetics and medicines	TWD	288,559	TWD	288,559	40,000,000	100.00	TWD	594,649	TWD	73,100	TWD	-	subsidiary of subsidiary (Note2)	



Investors	Name of investees	Address	Business	Original investments				Holding status				Net income (loss) of the investee		Income (loss) recognized by the Company		Note	
				Currency	Ending balance	Currency	Ending balance	Shares	Percentage of		Currency	Book value	Currency	Amount	Currency		Amount
					of the current		of prior period		ownership	Currency							
President Chain Store Corp.	President Musashino Corp.	Taiwan	Bakery industrial	TWD	\$ 520,141	TWD	\$ 520,141	48,519,891	90.00	TWD	\$ 539,808	TWD	(\$ 8,077)	TWD	\$ -	-	subsidiary of subsidiary (Note2)
President Chain Store Corp.	Qware Systems & Services Corp.	Taiwan	Information services	TWD	332,482	TWD	332,482	24,382,921	86.76	TWD	302,601	TWD	45,135	TWD	-	-	subsidiary of subsidiary (Note2)
President Chain Store Corp.	President Information Corp.	Taiwan	Information services	TWD	320,742	TWD	320,742	25,714,475	86.00	TWD	455,240	TWD	55,784	TWD	-	-	subsidiary of subsidiary (Note2)
President Chain Store Corp.	Mech-President Corp.	Taiwan	Operation of gas station and elevators	TWD	904,475	TWD	904,475	55,858,815	80.87	TWD	673,515	TWD	39,137	TWD	-	-	subsidiary of subsidiary (Note2)
President Chain Store Corp.	President Pharmaceutical Corp.	Taiwan	Wholesale of medicines and medical appliances	TWD	330,216	TWD	330,216	19,909,765	73.74	TWD	588,990	TWD	215,545	TWD	-	-	subsidiary of subsidiary (Note2)
President Chain Store Corp.	President Transnet Corp.	Taiwan	Transportation of goods	TWD	711,576	TWD	711,576	69,999,999	70.00	TWD	819,444	TWD	133,565	TWD	-	-	subsidiary (Note2)
President Chain Store Corp.	Uni-President Department Stores Corp.	Taiwan	Department store	TWD	1,680,000	TWD	1,680,000	111,999,999	70.00	TWD	559,332	TWD	( 58,726)	TWD	-	-	subsidiary (Note2)
President Chain Store Corp.	Uni-President Cold Chain Corp.	Taiwan	Distribution center	TWD	237,437	TWD	237,437	19,563,272	60.00	TWD	393,557	TWD	137,482	TWD	-	-	subsidiary (Note2)
President Chain Store Corp.	Uni-President Development Corp.	Taiwan	Operation for MRT station and auxiliary facilities	TWD	720,000	TWD	720,000	72,000,000	20.00	TWD	617,982	TWD	52,578	TWD	-	-	subsidiary (Note2)
President Chain Store Corp.	Uni-President Yi-Lan Art and Culture Corp. etc.	Taiwan	Art and culture	TWD	3,558,311	TWD	3,461,291	253,357,784	-	TWD	2,135,643	TWD	550,304	TWD	-	-	(Note 2)

Investors	Name of investees	Address	Business	Original investments				Holding status				Net income (loss) of the investee		Income (loss) recognized by the Company		Note	
				Currency	Ending balance	Currency	Ending balance	Shares	ownership	Currency	Book value	Currency	Amount	Currency	Amount		
					of the current		of prior period										(Note 1)
President Fair Development Corp.	President Century Corp.	Taiwan	Development of specific areas	TWD	\$ 685,649	TWD	\$ 685,649	20,000,000	100.00	TWD	\$ 1,227,237	TWD	(\$ 18,522)	TWD	\$ -	-	subsidiary of subsidiary (Note2)
President Fair Development Corp.	T.S.Retail & Distribution Co., Ltd.	Taiwan	Department store	TWD	50,000	TWD	50,000	5,000,000	50.00	TWD	43,332	TWD	( 7,112)	TWD	-	-	subsidiary of subsidiary (Note2)
Scino Pharm Taiwan Ltd.	SPT International, Ltd.	Tortola, British Virgin Islands	General investment	TWD	1,151,467	TWD	922,419	37,544,644	100.00	TWD	1,102,319	TWD	( 30,964)	TWD	-	-	subsidiary of subsidiary (Note2)
Scino Pharm Taiwan Ltd.	President SinoPharm (Cayman) Ltd.etc.	Cayman Islands	General investment	TWD	3,541	TWD	3,541	101,702	-	TWD	2,546	TWD	-	TWD	-	-	subsidiary of subsidiary (Note2)
SPT International, Ltd.	Scino Pharm (Changshu) Pharmaceuticals, Ltd.	China	A process R&B and API manufacturing, service provider to global pharmaceutical industry	USD	30,000	USD	25,000	-	100.00	USD	26,183	USD	( 2,754)	USD	-	-	subsidiary of subsidiary (Note2)
SPT International, Ltd.	Scino Pharm (Kunshan) Biochemical Technology Co., Ltd.	China	A process R&B and API manufacturing, service provider to global pharmaceutical industry	USD	3,724	USD	3,724	-	100.00	USD	12,424	USD	1,808	USD	-	-	subsidiary of subsidiary (Note2)

Investors	Name of investees	Address	Business	Original investments				Holding status				Net income (loss) of the investee		Income (loss) recognized by the Company		Note	
				Currency	Ending balance	Currency	Ending balance	Shares	Percentage of		Currency	Book value	Currency	Amount	Currency		Amount
					of the current		of prior period		ownership	Currency							
SPT International Ltd.	ScinoPharm Shanghai Biochemical Ltd.	China	Develop and support opportunities, service provider to global	USD	\$ 720	USD	\$ -	-	100.00	USD	\$ 624	USD	(\$ 96)	USD	\$ -	subsidiary of subsidiary (Note2)	
Uni-President Enterprises China Holdings Ltd.	Uni-President Asia Holdings Ltd.	Cayman Islands	Professional investments	CNY	4,632,481	CNY	4,145,741	38,804,500,000	100.00	CNY	7,365,250	CNY	489,958	CNY	-	subsidiary of subsidiary (Note2)	
Uni-President Enterprises China Holdings Ltd.	Yantai North Andre Juice Co., Ltd.	China	Manufacturing and sales of juice	CNY	1,436	CNY	1,436	2,370,000	0.06	CNY	918	CNY	45,182	CNY	-	(Note 2)	
Uni-President Asia Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	Hong Kong	Professional investments	CNY	6,248,877	CNY	5,762,137	1,341,832,600	100.00	CNY	7,499,284	CNY	490,464	CNY	-	subsidiary of subsidiary (Note2)	
Uni-President Asia Holdings Ltd.	Champ Green Capital etc.	Hong Kong	Professional investments	CNY	10,272	CNY	10,272	11,740,000	100.00	CNY	24,000	CNY	1,460	CNY	-	subsidiary of subsidiary (Note2)	
President Chain Store (BVI) Holdings Ltd.	President Chain Store in Hong Kong Holdings Limited	Hong Kong	Professional investments	TWD	2,961,341	TWD	2,691,840	99,107,805	100.00	TWD	2,048,037	TWD	( 101,921)	TWD	-	subsidiary of subsidiary (Note2)	
President Chain Store (BVI) Holdings Ltd.	President Chain Store (Labuan) Holdings Ltd.	Other	Professional investments	TWD	618,048	TWD	618,048	20,684,321	100.00	TWD	719,074	TWD	62,725	TWD	-	subsidiary of subsidiary (Note2)	
President Chain Store (BVI) Holdings Ltd.	Presiclerc Limited, etc.	Tortola, British Virgin Islands	Professional investments	TWD	749,292	TWD	560,029	18,713,720	51.00	TWD	188,111	TWD	-	TWD	-	subsidiary of subsidiary (Note2)	

Investors	Name of investees	Address	Business	Original investments				Holding status				Net income (loss) of the investee		Income (loss) recognized by the Company		Note		
				Currency	Ending balance of the current		Ending balance of prior period		Shares	Percentage of ownership		Currency	Book value	Currency	Amount		Currency	Amount
					period	Currency	(Note 1)	Currency		Currency	Currency							
President Chain Store in Hong Kong Holdings Limited	President Chain Store (Shanghai) Ltd.	China	Chain store	TWD	\$ 1,338,114	TWD	\$ 1,083,836	-	100.00	TWD	\$ 613,568	TWD	(\$ 200,023)	TWD	-	subsidiary of subsidiary (Note2)		
President Chain Store in Hong Kong Holdings Limited	Shan Dong President Zuo commercial Limited	China	Murchandise wholesale and retail	TWD	121,861	TWD	121,861	-	55.00	TWD	453,673	TWD	25,228	TWD	-	subsidiary of subsidiary (Note2)		
President Chain Store in Hong Kong Holdings Limited	President Coffee (Cayman ) Holdings Ltd.	Cayman Islands	Murchandise wholesale and retail	TWD	53,784	TWD	53,784	-	30.00	TWD	582,733	TWD	511,850	TWD	-	subsidiary of subsidiary (Note2)		
President Coffee (Cayman ) Holdings Ltd.	Shanghai President Starbucks Coffee Corp.	China	Sales of coffee	TWD	179,280	TWD	179,280	-	100.00	TWD	1,496,655	TWD	539,198	TWD	-	subsidiary of subsidiary (Note2)		
President Chain Store in Hong Kong Holdings Limited	PCSC (Chengdu) Hypermarket Ltd. etc.	China	Murchandise wholesale and retail	TWD	1,707,302	TWD	1,611,239	-	-	TWD	373,274	TWD	(\$ 69,435)	TWD	-	subsidiary of subsidiary (Note2)		
Uni-President South-east Asia Holdings Ltd.	Uni-President (Vietnam) Co., Ltd.	Vietnam	Manufacturing and sales of food, feed, flour	USD	98,698	USD	84,898	-	100.00	USD	111,795	USD	5,657	USD	-	subsidiary of subsidiary (Note2)		
Uni-President South-east Asia Holdings Ltd.	PT ABC President Indonesia	Indonesia	Manufacturing and sales of soft drinks and instant noodles, etc.	USD	19,298	USD	19,298	-	49.63	USD	10,922	USD	( 659)	USD	-	(Note 2)		

Investors	Name of investees	Address	Business	Original investments				Holding status				Net income (loss) of the investee		Income (loss) recognized by the Company		Note					
				Currency	Ending balance of the current period		Ending balance of prior period		Shares	Percentage of ownership		Currency	Book value	Currency	Amount		Currency	Amount			
					Currency			(Note 1)													
Uni-President South-east Asia Holdings Ltd.	Uni-President (Philippines) Co., Ltd. etc.	Philippines	Manufacturing and sales of food	USD	\$	58,896	USD	\$	58,896	163,440,200	-	USD	\$	16,910	USD	\$	2,901	USD	\$	-	(Note 2)
Uni-President Foods-tuff (BVI) Holdings Ltd.	Zhongshan President Enterprises Co., Ltd.	China	Manufacturing and sales of marine products, livestock, pet foods	USD		23,770	USD		23,770	-	100.00	USD		34,560	USD		2,615	USD		-	subsidiary of subsidiary (Note2)
Uni-President Foods-tuff (BVI) Holdings Ltd.	Qingdao President Feed & Livestock Co., Ltd.	China	Manufacturing and sales of marine products, livestock, pet foods	USD		12,900	USD		12,900	-	100.00	USD		14,292	USD		326	USD		-	subsidiary of subsidiary (Note2)
Uni-President Foods-tuff (BVI) Holdings Ltd.	Cargill President Pte Ltd. etc.	China	Professional investment etc.	USD		36,770	USD		32,770	4,720,000	-	USD		27,852	USD	(	1,747)	USD		-	(Note 2)
President (B.V.I.) International Investment Holdings Ltd.	Uni-Home Tech Corp.	Tortola, British Virgin Islands	General investment	USD		32,472	USD		32,472	47,472,226	50	USD		51,021	USD	(	11,424)	USD		-	subsidiary of subsidiary (Note2)
President (B.V.I.) International Investment Holdings Ltd.	AndroScience Corp.	American	Research and Develop on Prostate cancer and Osteoporosis,	USD		3,058	USD		3,058	11,078,700	41.32	USD		1,602	USD	(	541)	USD		-	(Note 2)

Investors	Name of investees	Address	Business	Original investments				Holding status				Net income (loss) of the investee		Income (loss) recognized by the Company		Note					
				Currency	Ending balance of the current period		Ending balance of prior period		Shares	Percentage of ownership		Currency	Book value	Currency	Amount		Currency	Amount			
					Currency			(Note 1)													
President (B.V.I.) International Investment Holdings Ltd.	President Energy Development (Cayman Islands) Ltd.	Cayman Islands	Energy investments	USD	\$	13,007	USD	\$	13,007	12,893,760	40.29	USD	\$	12,661	USD	(	1,863)	USD	\$	-	subsidiary of subsidiary (Note2)
President (B.V.I.) International Investment Holdings Ltd.	Outlook Investment Pte Ltd.	Singapore	General investment	USD		9,608	USD		9,608	9,607,500	25.00	USD		16,160	USD	(	1,292)	USD		-	(Note 2)
Uni-President Hong Kong Holding Ltd.	President Enterprises (China) Investment Corp.	China	General investment	CNY		6,249,020	CNY		5,762,111	subsidiary of subsidiary (Note2)	100.00	CNY		6,945,577	CNY		489,716	CNY		-	subsidiary of subsidiary (Note2)
Uni-President Hong Kong Holding Ltd.	President (Shanghai) private Label Marketing and Trading Co., Ltd.	China	Sales of food and milk	CNY		5,998	CNY		1,277	-	100.00	CNY		5,743	CNY	(	117)	CNY		-	(Note 2)
President Enterprises (China) Investment Corp.	Kunshan President Enterprises Food Co., Ltd.	China	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	CNY		611,290	CNY		611,290	-	100.00	CNY		788,989	CNY		24,252	CNY		-	subsidiary of subsidiary (Note2)

Investors	Name of investees	Address	Business	Original investments				Holding status				Net income (loss) of the investee		Income (loss) recognized by the Company		Note	
				Currency	Ending balance	Currency	Ending balance	Shares	Percentage of		Book value	Currency	Amount	Currency	Amount		
					of the current		of prior period		ownership	Currency							
President Enterprises (China) Investment Corp.	Wuhan President Enterprises Food Co., Ltd.	China	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	CNY	442,933	CNY	\$ 348,113	-	100.00	CNY	\$ 744,510	CNY	\$ 81,045	CNY	\$ -	-	subsidiary of subsidiary (Note2)
President Enterprises (China) Investment Corp.	Guangzhou President Enterprises Co., Ltd.	China	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	CNY	574,167	CNY	479,348	-	100.00	CNY	660,622	CNY	51,096	CNY	-	-	subsidiary of subsidiary (Note2)
President Enterprises (China) Investment Corp.	Chengdu President Enterprises Food Co., Ltd.	China	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	CNY	465,336	CNY	370,516	-	100.00	CNY	617,683	CNY	68,290	CNY	-	-	subsidiary of subsidiary (Note2)
President Enterprises (China) Investment Corp.	Zhengzhou President Enterprises Food Co., Ltd.	China	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	CNY	270,150	CNY	270,150	-	100.00	CNY	437,144	CNY	52,034	CNY	-	-	subsidiary of subsidiary (Note2)
President Enterprises (China) Investment Corp.	Hefei President Enterprises Co., Ltd.	China	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	CNY	214,139	CNY	151,187	-	100.00	CNY	260,812	CNY	18,672	CNY	-	-	subsidiary of subsidiary (Note2)
President Enterprises (China) Investment Corp.	Fuzhou President Enterprises Co., Ltd.	China	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	CNY	146,351	CNY	146,351	-	100.00	CNY	254,940	CNY	22,867	CNY	-	-	subsidiary of subsidiary (Note2)

Investors	Name of investees	Address	Business	Original investments				Holding status				Net income (loss) of the investee		Income (loss) recognized by the Company		Note	
				Currency	Ending balance	Currency	Ending balance	Shares	Percentage of		Currency	Book value	Currency	Amount	Currency		Amount
					of the current		of prior period		ownership	Currency							
President Enterprises (China) Investment Corp.	Xinjiang President Enterprises Food Co., Ltd.	China	Tomato products, instant noodles, soft drinks	CNY	\$ 196,679	CNY	\$ 196,679	-	100.00	CNY	\$ 250,222	CNY	22,192	CNY	\$ -	subsidiary of subsidiary (Note2)	
President Enterprises (China) Investment Corp.	Shenyang President Enterprises Co., Ltd.	China	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	CNY	296,319	CNY	233,106	-	100.00	CNY	239,363	CNY	26,975	CNY	-	subsidiary of subsidiary (Note2)	
President Enterprises (China) Investment Corp.	Beijing President Enterprises Drinks & Food Co., Ltd.	China	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	CNY	218,388	CNY	218,388	-	100.00	CNY	216,172	CNY	10,661	CNY	-	subsidiary of subsidiary (Note2)	
President Enterprises (China) Investment Corp.	Kunming President Enterprises Food Co., Ltd.	China	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	CNY	175,079	CNY	175,079	-	83.33	CNY	167,933	CNY	13,661	CNY	-	subsidiary of subsidiary (Note2)	
President Enterprises (China) Investment Corp.	Nanchang President Enterprises Co., Ltd.	China	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	CNY	174,530	CNY	174,530	-	80.26	CNY	202,584	CNY	17,595	CNY	-	subsidiary of subsidiary (Note2)	



Investors	Name of investees	Address	Business	Original investments				Holding status				Net income (loss) of the investee		Income (loss) recognized by the Company		Note					
				Currency	Ending balance of the current period		Ending balance of prior period		Shares	Percentage of ownership		Currency	Book value	Currency	Amount		Currency	Amount			
					Currency			(Note 1)													
President Enterprises (China) Investment Corp.	Jinmailang Beverage (Beijing) Co., Ltd.	China	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	CNY	\$	323,200	CNY	\$	323,200	323,200,000	32.59	CNY	\$	419,898	CNY	\$	90,347	CNY	\$	-	(Note 2)
President Enterprises (China) Investment Corp.	Taizhou President Enterprises Co., Ltd. etc.	China	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	CNY		817,493	CNY		739,776	-	-	CNY		416,373	CNY		94,799	CNY		-	subsidiary of subsidiary (Note2)
Kunshan President Enterprises Food Co., Ltd.	Shanghai Ruxin Leather Products Co., Ltd.	China	Wholesale of leather products and clothing	CNY		173,620	CNY		173,620	-	100.00	CNY		173,859	CNY		1,530	CNY		-	subsidiary of subsidiary (Note2)
Kunshan President Enterprises Food Co., Ltd.	Taizhou President Enterprises Co., Ltd.	China	Soft drinks, food	CNY		147,264	CNY		147,264	-	75.00	CNY		159,455	CNY		14,385	CNY		-	subsidiary of subsidiary (Note2)
Kunshan President Enterprises Food Co., Ltd.	Jinan President Enterprise Co., Ltd.	China	Instant noodles, soft drinks	CNY		85,758	CNY		51,840	-	75.00	CNY		84,188	CNY	(	1,409)	CNY		-	subsidiary of subsidiary (Note2)
Kunshan President Enterprises Food Co., Ltd.	Shanghai Pearly Century Co., Ltd.	China	Producing and saling of clothing	CNY		347,326	CNY		347,326	-	66.67	CNY		347,815	CNY		4,604	CNY		-	subsidiary of subsidiary (Note2)

Investors	Name of investees	Address	Business	Original investments				Holding status				Net income (loss) of the investee		Income (loss) recognized by the Company		Note		
				Currency	Ending balance of the current		Ending balance of prior period		Shares	Percentage of ownership		Currency	Book value	Currency	Amount		Currency	Amount
					period	Currency	(Note 1)	Currency		Currency	Currency							
Kunshan President Enterprises Food Co., Ltd.	Xu zhou President Enterprises Co., Ltd. etc.	China	Instant noodles, soft drinks	CNY	\$ 78,786	CNY	\$ 78,786	-	-	CNY	\$ 77,725	CNY	( 925)	CNY	\$ -	subsidiary of subsidiary (Note2)		
Chengdu President Enterprises Food Co., Ltd.	Zhongqing President Enterprise Co., Ltd.	China	Instant noodles, soft drinks	CNY	160,887	CNY	82,886	-	75.00	CNY	158,268	CNY	( 4,307)	CNY	-	subsidiary of subsidiary (Note2)		
Chengdu President Enterprises Food Co., Ltd.	United Advisor Venture Management Ltd.	China	General investments	CNY	110,250	CNY	110,250	-	19.87	CNY	100,383	CNY	( 5,495)	CNY	-	subsidiary of subsidiary (Note2)		
Chengdu President Enterprises Food Co., Ltd.	Yantai North Andre Juice Co., Ltd.	China	Manufacturing and sales of juice	CNY	130,510	CNY	130,510	424,183,601	10.37	CNY	164,101	CNY	45,182	CNY	-	(Note 2)		
Chengdu President Enterprises Food Co., Ltd.	Yantai Tongli Beverage Industries Co.,Ltd. etc.	China	Manufacturing of drinks	CNY	88,075	CNY	88,075	-	-	CNY	95,874	CNY	22,784	CNY	-	(Note 2)		
Guangzhou President Enterprises Food Co., Ltd.	Nanning President Enterprises Co., Ltd.	China	Instant noodles, soft drinks	CNY	83,832	CNY	83,832	-	75.00	CNY	82,661	CNY	3,876	CNY	-	subsidiary of subsidiary (Note2)		
Guangzhou President Enterprises Food Co., Ltd.	Yantai North Andre Juice Co., Ltd.	China	Manufacturing and sales of juice	CNY	75,111	CNY	75,111	213,276,800	5.22	CNY	82,509	CNY	45,182	CNY	-	(Note 2)		

Investors	Name of investees	Address	Business	Original investments				Holding status				Net income (loss) of the investee		Income (loss) recognized by the Company		Note		
				Currency	Ending balance of the current period		Ending balance of prior period		Shares	Percentage of ownership		Currency	Book value	Currency	Amount		Currency	Amount
					Currency			(Note 1)										
Guangzhou President Enterprises Food Co., Ltd.	Zhanjiang President Enterprises Co., Ltd. etc.	China	Manufacturing and sales of juice	CNY	\$ 106,904	CNY	\$ 106,904	-	-	CNY	\$ 104,738	CNY	10,156	CNY	\$ -	subsidiary of subsidiary (Note2)		
Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	China	Instant noodles, soft drinks	CNY	86,459	CNY	86,459	-	75.00	CNY	100,194	CNY	19,567	CNY	-	subsidiary of subsidiary (Note2)		
Wuhan President Enterprises Food Co., Ltd.	Wuhan Zijiang President Enterprises Co., Ltd.	China	Manufacturing of PET bottles	CNY	66,000	CNY	49,500	-	50.00	CNY	71,892	CNY	11,584	CNY	-	subsidiary of subsidiary (Note2)		
Wuhan President Enterprises Food Co., Ltd.	Nanchang President Enterprises Co., Ltd. etc.	China	Instant noodles, soft drinks	CNY	74,053	CNY	74,053	-	-	CNY	75,292	CNY	16,753	CNY	-	subsidiary of subsidiary (Note2)		
Zhengzhou President Enterprises Food Co., Ltd.	Henan President Enterprises Co., Ltd.	China	Instant noodles, soft drinks	CNY	66,328	CNY	-	-	100.00	CNY	66,351	CNY	23	CNY	-	subsidiary of subsidiary (Note2)		
Zhengzhou President Enterprises Food Co., Ltd.	United Advisor Venture Management Ltd.	China	General investments	CNY	110,250	CNY	110,250	-	19.87	CNY	100,383	CNY	( 5,495)	CNY	-	(Note 2)		
Zhengzhou President Enterprises Food Co., Ltd.	Jinmailang Beverage (Beijing) Co., Ltd.	China	Manufacturing, processing and sales of soft drinks, fruits, vegetables	CNY	176,800	CNY	176,800	151,162,628	15.24	CNY	197,100	CNY	90,347	CNY	-	(Note 2)		

Investors	Name of investees	Address	Business	Original investments				Holding status				Net income (loss) of the investee		Income (loss) recognized by the Company		Note					
				Currency	Ending balance of the current		Ending balance of prior period		Shares	Percentage of ownership		Currency	Book value	Currency	Amount		Currency	Amount			
					period	Currency	(Note 1)	Currency		Currency	Currency										
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Fujian Ton Yi Industrial Holdings Ltd.	Cayman Islands	General investments	USD	\$	64,062	USD	\$	64,062	8,727	100.00	USD	\$	126,396	USD	(	2,654)	USD	\$	-	subsidiary of subsidiary (Note2)
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Jiangsu Ton Yi Holdings Ltd.	Cayman Islands	General investments	USD		35,903	USD		35,903	5,000	100.00	USD		73,144	USD	(\$	908)	USD		-	subsidiary of subsidiary (Note2)
Cayman Ton Yi Industrial Holdings Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	China	Plastics package	USD		30,000	USD		-	-	100.00	USD		30,700	USD		898	USD		-	subsidiary of subsidiary (Note2)
Cayman Ton Yi Industrial Holdings Ltd.	Zhangzhou Ton Yi Industrial packing Co., Ltd.	China	Plastics package	USD		30,000	USD		17,000	-	100.00	USD		29,773	USD	(	27)	USD		-	subsidiary of subsidiary (Note2)
Cayman Ton Yi Industrial Holdings Ltd.	Wuxi Ton Yi Industrial packing Co., Ltd.	China	Manufacturing of cans	USD		7,000	USD		7,000	-	100.00	USD		19,304	USD	(	80)	USD		-	subsidiary of subsidiary (Note2)
Cayman Ton Yi Industrial Holdings Ltd.	Chengdu Ton Yi Industrial Packaging Co., Ltd.	China	Manufacturing of cans	USD		7,500	USD		7,500	-	100.00	USD		8,142	USD	(	207)	USD		-	subsidiary of subsidiary (Note2)
Cayman Fujian Ton Yi Industrial Holdings Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	China	Manufacturing of tinplates	USD		55,755	USD		55,755	-	86.80	USD		124,222	USD	(	3,053)	USD		-	subsidiary of subsidiary (Note2)
Cayman Jiangsu Ton Yi Holdings Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	China	Manufacturing of tinplates	USD		31,217	USD		31,217	-	82.86	USD		68,955	USD	(	1,096)	USD		-	subsidiary of subsidiary (Note2)

Investors	Name of investees	Address	Business	Original investments				Holding status				Net income (loss) of the investee		Income (loss) recognized by the Company		Note	
				Currency	Ending balance	Currency	Ending balance	Shares	Percentage of		Currency	Book value	Currency	Amount	Currency		Amount
					period		(Note 1)		ownership	Currency							
President Life Sciences Co., Ltd. etc.	President Life Sciences Cayman etc.	China	Wholesale of leather products and clothing etc.	TWD	\$ 9,784,828	TWD	\$ 10,029,510	516,838,000	-	TWD	\$ 6,324,362	TWD	1,374,450	TWD	\$ -	(Note 2)	

(Note 1) Ending balance of December 31, 2011.

(Note 2) According to the related regulations, it is not required to disclose income (loss) recognized by the Company.

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

1. The basic information of investment in Mainland China as of June 30, 2012 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)	Investment balance as of June 30, 2012	Accumulated remittance	Note
					Payment	Remittance						
President Enterprises (China) Investment Corp.	General investment	\$18,791,383	(Note 1)	\$ -	\$ -	\$ -	\$ -	73.49	\$1,698,690	\$ 24,092,315	\$ -	(Note 2)
Kunshan President Enterprises Food Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	2,420,280	(Note 1)	1,197,351	-	-	1,197,351	73.49	84,125	2,736,788	-	(Note2) (Note5)
Wuhan President Enterprises Food Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	1,780,848	(Note 1)	861,321	-	-	861,321	73.49	281,123	2,582,501	-	(Note2) (Note5)
Guangzhou President Enterprises Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	2,241,000	(Note 1)	1,143,149	-	-	1,143,149	73.49	177,236	2,291,518	-	(Note2) (Note5)
Chengdu President Enterprises Food Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	1,942,200	(Note 1)	1,217,431	-	-	1,217,431	73.49	236,878	2,142,573	-	(Note2) (Note5)
Zhengzhou President Enterprises Food Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	1,105,560	(Note 1)	548,985	-	-	548,985	73.49	180,493	1,516,333	-	(Note2) (Note5)
Hefei President Enterprises Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	896,400	(Note 1)	334,238	-	-	334,238	73.49	64,768	904,687	-	(Note2) (Note5)

Name of investee in Mainland China	Main Business	Capital	Investment method	Beginning investment balance from Taiwan	Investment Amount		Ending investment balance from Taiwan	Percentage of ownership held by the Company (direct or indirect)	Investment gain (loss)	Investment balance as of June 30, 2012	Accumulated remittance	Note
					Payment	Remittance						
Nanchang President Enterprises Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	\$ 926,280	(Note 1)	\$ 417,214	\$ -	\$ -	\$ 417,214	73.49	\$ 61,030	\$ 885,562	\$ -	(Note2) (Note5)
Fuzhou President Enterprises Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	597,600	(Note 1)	219,588	-	-	219,588	73.49	79,320	884,316	-	(Note2) (Note5)
Xinjiang President Enterprises Food Co., Ltd.	Tomato products, instant noodles, soft drinks	761,940	(Note 1)	369,496	-	-	369,496	73.49	76,978	867,951	-	(Note2) (Note5)
Shenyang President Enterprises Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	1,192,212	(Note 1)	520,898	-	-	520,898	73.49	93,569	830,286	-	(Note2) (Note5)
Beijing President Enterprises Drinks & Food Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	881,460	(Note 1)	263,512	-	-	263,512	73.49	36,976	749,843	-	(Note2) (Note5)
Taizhou President Enterprises Co., Ltd.	soft drinks,foods	896,400	(Note 1)	164,699	-	-	164,699	73.49	49,900	735,862	-	(Note2) (Note5)
Chongqing President Enterprises Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	1,003,968	(Note 1)	159,738	-	-	159,738	73.49	( 14,939)	731,156	-	(Note2) (Note5)

Name of investee in Mainland China	Main Business	Capital	Investment method	Beginning investment balance from Taiwan	Investment Amount		Ending investment balance from Taiwan	Percentage of ownership held by the Company (direct or indirect)	Investment gain (loss)	Investment balance as of June 30, 2012	Accumulated remittance	Note
					Payment	Remittance						
Kunming President Enterprises Food Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	\$ 896,400	(Note 1)	\$ 439,176	\$ -	\$ -	\$ 439,176	73.49	\$ 47,389	\$ 699,046	\$ -	(Note2) (Note5)
Changchun President Enterprise Co.,Ltd	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	597,600	(Note 1)	65,885	-	-	65,885	73.49	5,631	465,350	-	(Note2) (Note5)
Changsha President Enterprise Co.,Ltd	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	507,960	(Note 1)	93,315	-	-	93,315	73.49	67,874	459,756	-	(Note2) (Note5)
Jinan President Enterprise Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	537,840	(Note 1)	19,751	-	-	19,751	73.49	( 4,885)	389,117	-	(Note2) (Note5)
Nanning President Enterprises Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	507,960	(Note 1)	93,315	-	-	93,315	73.49	13,443	381,178	-	(Note2) (Note5)
Zhanjiang President Enterprises Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	358,560	(Note 1)	65,885	-	-	65,885	73.49	7,344	263,480	-	(Note2) (Note5)
Xuzhou President Enterprise Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	358,560	(Note 1)	65,885	-	-	65,885	73.49	( 2,709)	260,822	-	(Note2) (Note5)



Name of investee in Mainland China	Main Business	Capital	Investment method	Beginning investment balance from Taiwan	Investment Amount		Ending investment balance from Taiwan	Percentage of ownership held by the Company (direct or indirect)	Investment gain (loss)	Investment balance as of June 30, 2012	Accumulated remittance	Note
					Payment	Remittance						
Aksu President Enterprises Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	\$ 358,560	(Note 1)	\$ 65,885	\$ -	\$ -	\$ 65,885	73.49	(\$ 8,765)	\$ 256,810	\$ -	(Note2) (Note5)
Baiyin President Enterprise Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	358,560	(Note 1)	65,885	-	-	65,885	73.49	-	256,650	-	(Note2) (Note5)
Shijiazhuang President Enterprise Co.,Ltd.	Instant noodles, soft drinks	199,389	(Note 1)	27,460	-	-	27,460	73.49	16,124	161,854	-	(Note2) (Note5)
President Bama Bottled Water Co.,Ltd.	Manufacturing and sales of mineral water	124,002	(Note 1)	-	-	-	-	73.49	6,518	110,132	-	(Note2) (Note5)
Wuxue President Mineral water Co., Ltd.	Manufacturing and sales of mineral water	143,424	(Note 1)	26,354	-	-	26,354	73.49	( 2,917)	103,840	-	(Note2) (Note5)
Hangzhou Predident Enterprise Co., Ltd.	Instant noodles, soft drinks	134,460	(Note 1)	24,711	-	-	24,711	73.49	( 500)	98,162	-	(Note2) (Note5)
Guiyang President Enterprise Co., Ltd.	Manufacturing and sales of mineral water	128,006	(Note 1)	39,531	-	-	39,531	73.49	( 2,601)	89,680	-	(Note2) (Note5)
President (Shanghai) Trading Co., Ltd.	Wholesale and retail of fats,feed, flour	256,968	(Note 1)	175,665	-	-	175,665	73.49	103,094	59,599	-	(Note2) (Note5)
Uni-President Trading (Kunshan) co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	59,760	(Note 1)	-	-	-	-	73.49	10,190	53,865	-	(Note2) (Note5)

Name of investee in Mainland China	Main Business	Capital	Investment method	Beginning investment balance from Taiwan	Investment Amount		Ending investment balance from Taiwan	Percentage of ownership held by the Company (direct or indirect)	Investment gain (loss)	Investment balance as of June 30, 2012	Accumulated remittance	Note
					Payment	Remittance						
Zixi President Enterprises Drink and Food Co., Ltd.	Manufacturing and sales of mineral water	\$ 29,880	(Note 1)	\$ -	\$ -	\$ -	\$ -	73.49	(\$ 330)	\$ 21,462	\$ -	(Note2) (Note5)
Harbin President Enterprises Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	747,000	(Note 1)	259,866	-	-	259,866	73.49	( 670)	19,007	-	(Note2) (Note5)
Beijing President Food Co., Ltd.	Manufacturing and sales of instant noodles	699,192	(Note 1)	109,809	-	-	109,809	73.49	62,974	( 68,997)	-	(Note2) (Note5)
Integrated Marketing & Distribution Co.,Ltd.	Sales and packaging of food, ironware, office supplies	9,440	(Note 1)	-	-	-	-	-	-	-	-	(Note 2)
Jinmailang Beverage (Beijing) Co., Ltd.	Development, processing and soft drink sales of vegetable	4,681,456	(Note 1)	-	-	-	-	35.15	149,893	2,140,180	-	(Note2) (Note5)
Guilin Ziquan Beverage Industried Co., Ltd.	Manufacturing and sales of mineral water	484,056	(Note 1)	-	-	-	-	33.07	13,542	167,145	-	(Note2) (Note5)
Kunshan Sanwa Food Industry Co., Ltd.	Flavoring	35,856	(Note 1)	2,062	-	-	2,062	11.02	-	2,542	-	(Note 5)
Sanshui Jianlibao Commerce Co., Ltd.	Soft drink	2,029,600	(Note 1)	1,670,860	-	-	1,670,860	100.00	137,358	1,527,705	-	(Note 2)
Zhongshan President Enterprises Co., Ltd.	Manufacturing and sales of marine products, livestock, pet foods	579,672	(Note 1)	922,515	-	-	922,515	100.00	73,266	1,032,653	-	(Note 2)
Qingdao President Feed & Livestock Co., Ltd.	Manufacturing and sales of marine products, livestock, pet foods	448,200	(Note 1)	568,168	-	-	568,168	100.00	8,486	427,045	-	(Note 2)
Songjiang President Enterprises Co., Ltd.	Manufacturing and sales of fats, feed, flour	567,720	(Note 1)	499,056	-	-	499,056	100.00	7,560	224,518	-	(Note 2)

Name of investee in Mainland China	Main Business	Capital	Investment method	Beginning investment balance from Taiwan	Investment Amount		Ending investment balance from Taiwan	Percentage of ownership held by the Company (direct or indirect)	Investment gain (loss)	Investment balance as of June 30, 2012	Accumulated remittance	Note
					Payment	Remittance						
Tianjing President Enterprises Food Co., Ltd.	Manufacturing and sales of flour, instant noodles	\$ 454,475	(Note 1)	\$ 464,694	\$ -	\$ -	\$ 464,694	100.00	(\$ 3,556)	\$ 138,165	\$ -	(Note 2)
Zhanjiang Uni-Prestdnet Aquatic Feed Co., Ltd.	Manufacturing and sales of marine products, livestock,	119,520	(Note 1)	119,520	-	-	119,520	100.00	( 687)	118,833	-	(Note 2)
Meishan President Feed & Oil Co., Ltd.	Animal feeds, vegetable oil	298,800	(Note 1)	311,858	-	-	311,858	100.00	( 18,824)	98,694	-	(Note 2)
President Fuche (Qingdo) Co., Ltd.	Manufacturing and processing of eggs	67,828	(Note 1)	-	-	-	-	66.96	( 160)	19	-	(Note 2)
Zhangjiagang President Nisshin Food Co., Ltd.	Manufacturing and sales of fats, feed, flour	507,960	(Note 1)	304,776	-	-	304,776	60.00	35,229	515,340	-	(Note 2)
Cargill-President (Donguan) Feed Protein Technology Co., Ltd.	Manufacturing and sales of animal feeds	1,195,200	(Note 1)	587,620	-	-	587,620	50.00	106,194	1,181,814	-	(Note 2)
President-Kikkoman Zhenji Foods Co., Ltd.	Manufacturing and sales of food	1,416,000	(Note 1)	590,369	-	-	590,369	45.00	5,886	613,526	-	(Note 2)
San Tong Wan Fu (Qingdao) Food Industry Co., Ltd.	Manufacturing and sales of feed, breed stock and poultry	358,560	(Note 1)	-	-	-	-	30.00	( 6,027)	36,339	-	(Note 2)
Dalian Beiliang Logistics Co., Ltd.	Physical distribution	35,557	(Note 1)	1,721	-	-	1,721	10.10	-	3,376	-	(Note 2)
Tongjia (Dongguan) Trading Co., Ltd.	Wholesale	14,940	(Note 1)	6,550	-	-	6,550	50.00	23,333	15,766	-	(Note 2)
Tianjin Fuye Commercial Co., Ltd.	Hypermarket	363,360	(Note 1)	163,512	-	( 163,512)	-	-	-	-	-	-
Guangzhou Jiaguang supermarket Co., Ltd.	Warehouse & wholesale	363,360	(Note 1)	36,336	-	( 36,336)	-	-	-	-	-	-
Chongqing Carrefour Commercial Co.,Ltd.	Warehouse & wholesale	886,598	(Note 1)	75,700	-	( 75,700)	-	-	-	-	-	-

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

<u>Name of endorsees</u>	<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 (Note4)</u>
Uni-President Enterprises Corp. \$	15,397,020	\$ 22,792,412	\$ 71,512,957

(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 June 30,2012 for each entity.

(Note3)Exchange rate of foreign currency indicated as of June 30, 2012 are as follows: USD:NTD 1:29.88, CNY:NTD 1:4.72.

(Note4)The consolidated 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 amount and percentage related to payable's account' ending balance and percentage:None.

(2) Sales amount and percentage related to receivable's accounts' ending balance and percentage:None.

(3) Property transaction amount and related gain or loss:None.

(4) Endorsement, guarantee and security's ending balance and purpose

<u>Name of endorsee</u>	<u>June 30,2012</u>	<u>Purpose of quarantee</u>
Sanshui Jianlibao Commerce Co., Ltd.	\$ <u>2,585,550</u>	Loan

(5) The financing of maximum balance, ending balance, range of interest rates and interest expense:None.

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

12. SEGMENT INFORMATION

Disclosure of financial information by operating segment is only required in consolidated financial statements, in accordance with the SFAS No. 41, "Operating Segments."

13. DISCLOSURES RELATING TO THE ADOPTION OF INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRSs)

In accordance with the Rule No. 0990004943 issued by the Financial Supervisory Commission (FSC) on February 2, 2010, the Company has provided the required disclosures relating to the adoption of IFRSs in the consolidated financial statements.