

UNI-PRESIDENT ENTERPRISES CORP.
FINANCIAL STATEMENTS AND REVIEW REPORT
OF INDEPENDENT ACCOUNTANTS
SEPTEMBER 30, 2012 AND 2011

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

REVIEW REPORT OF INDEPENDENT ACCOUNTANTS TRANSLATED FROM CHINESE

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

We have reviewed the accompanying non-consolidated balance sheets of Uni-President Enterprises Corp. as of September 30, 2012 and 2011, and the related non-consolidated statements of income and of cash flows for the nine-month periods then ended. These financial statements are the responsibility of the Company's management. Our responsibility is to express a conclusion on these financial statements based on our reviews. We did not review the financial statements of certain long-term investments accounted for under the equity method. These long-term equity investments amounted to \$8,746,941 thousand and \$9,106,790 thousand as of September 30, 2012 and 2011, respectively, and their related net investment income amounted to \$29,111 thousand and \$412,630 thousand for the nine-month periods then ended, respectively. The financial statements of these investee companies were reviewed by other auditors whose reports thereon have been furnished to us, and our conclusion expressed herein, insofar as it relates to the amounts included in the financial statements and the information disclosed in Note 11 relative to these long-term investments, is based solely on the reports of other auditors.

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

As described in Note 4(8) to the financial statements, we were unable to obtain the reviewed financial statements of certain investee companies accounted for under the equity method. These long-term investments amounted to \$54,514,040 thousand and \$50,008,084 thousand (net of long-term investment with negative balance of \$34,582 thousand shown as other liabilities-other) as of September 30, 2012 and 2011, respectively, and the related investment income amounted to

\$4,817,716 thousand and \$2,981,580 thousand for the nine-month periods then ended, respectively. These amounts were based on the respective financial statements of the investee companies which were not reviewed by independent accountants. We were unable to satisfy ourselves as to the carrying value of the investments or the equities in their earnings by other review procedures.

Based on our reviews and the reports of other auditors, except for the effect of such adjustments, if any, as might have been determined to be necessary had the financial statements of certain investees been reviewed as described in the preceding paragraph, we are not aware of any material modifications that should be made to the financial statements referred to in the first paragraph in order for them to be in conformity with the “Rules Governing the Preparation of Financial Statements by Securities Issuers” and generally accepted accounting principles in the Republic of China.

The consolidated financial statements of Uni-President Enterprises Corp. and its subsidiaries (not presented herein) as of and for the nine-month period ended September 30, 2012 are still being prepared by the Company and accordingly, we have not reviewed those statements. We have reviewed the consolidated financial statements of Uni-President Enterprises Corp. and its subsidiaries (not presented herein) as of and for the nine-month period ended September 30, 2011, and expressed a qualified conclusion on those statements.

PricewaterhouseCoopers, Taiwan
October 29, 2012

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

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

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

ASSETS	Notes	2012	2011
Current Assets			
Cash and cash equivalents	4(1)	\$ 340,675	\$ 239,020
Financial assets at fair value through profit or loss - current	4(2)	-	52,934
Notes receivable, net	3 and 4(3)	863,742	969,151
Accounts receivable, net	3 and 4(4)	1,572,579	1,392,812
Accounts receivable, net - related parties	3 and 5	4,611,969	4,287,022
Other receivables	3	210,391	454,436
Other receivables - related parties	3 and 5	138,760	138,850
Inventories, net	4(5)	2,394,805	3,206,376
Prepayments		189,286	216,049
Deferred income tax assets - current	4(23)	216,565	200,734
Total current assets		<u>10,538,772</u>	<u>11,157,384</u>
Funds and Investments			
Available-for-sale financial assets - non-current	4(6) and 10	2,714,527	2,490,444
Financial assets carried at cost - non-current	4(7)(13) and 5	1,211,252	1,309,040
Long-term equity investments accounted for under the equity method	4(8)(13) and 5	84,140,403	78,624,699
Total funds and investments		<u>88,066,182</u>	<u>82,424,183</u>
Property, Plant and Equipment			
Cost	4(9)(13) and 6		
Land		4,026,172	1,171,034
Buildings		4,068,260	4,049,810
Machinery and equipment		10,042,451	9,899,082
Utilities equipment		678,651	668,547
Transportation equipment		118,068	84,943
Office equipment		598,201	604,696
Leasehold improvements		127,001	131,026
Other equipment		4,564,470	4,431,281
Revaluation increments		3,224,956	3,230,417
Cost and revaluation increments		27,448,230	24,270,836
Less: Accumulated depreciation		(15,935,869)	(15,516,894)
Less: Accumulated impairment		(8,886)	-
Construction in progress and prepayments for equipment		535,908	338,345
Total property, plant and equipment		<u>12,039,383</u>	<u>9,092,287</u>
Intangible Assets			
Deferred pension costs	4(18)	22,189	39,157
Other Assets			
Assets leased to others	4(9)(10) and 6	4,500,840	4,538,575
Idle assets	4(9)(11)(13) and 6	110,741	94,468
Refundable deposits		126,615	133,229
Deferred expenses	4(12)	32,343	28,221
Deferred income tax assets - non-current	4(23)	228,148	273,896
Other assets - other	4(9) and 6	215,356	62,240
Total other assets		<u>5,214,043</u>	<u>5,130,629</u>
TOTAL ASSETS		<u>\$ 115,880,569</u>	<u>\$ 107,843,640</u>

(Continued)

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

LIABILITIES AND STOCKHOLDERS' EQUITY	Notes	2012	2011
Current Liabilities			
Short-term loans	4(14)	\$ 96,853	\$ 3,261,401
Notes and bills payable	4(15)	-	499,903
Financial liabilities at fair value through profit or loss - current	4(2)	-	1,664
Notes payable		1,940	1,901
Accounts payable	5	2,162,069	1,921,996
Income tax payable	4(23)	179,563	87,636
Accrued expenses	5	4,742,111	3,988,296
Other payables		111,644	124,389
Receipts in advance		30,094	28,423
Long-term liabilities - current portion	4(16)	2,200,000	-
Total current liabilities		<u>9,524,274</u>	<u>9,915,609</u>
Long-term Liabilities			
Bonds payable	4(16)	12,800,000	10,000,000
Long-term loans	4(17)	11,839,104	12,689,057
Total long-term liabilities		<u>24,639,104</u>	<u>22,689,057</u>
Reserve			
Reserve for land revaluation incremental tax	4(9)	<u>1,076,566</u>	<u>1,076,566</u>
Other Liabilities			
Accrued pension liabilities	4(18)	2,308,587	2,229,692
Guarantee deposits received		87,527	79,117
Other liabilities - other	4(8)	-	34,582
Total other liabilities		<u>2,396,114</u>	<u>2,343,391</u>
Total liabilities		<u>37,636,058</u>	<u>36,024,623</u>
Stockholders' Equity			
Capital			
Common stock	1 and 4(19)	48,624,744	45,443,686
Capital Reserves	4(20)		
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		621	591
Capital reserve from long-term investments		5,999,206	5,727,749
Retained Earnings	4(19)(21)		
Legal reserve		10,095,973	9,151,205
Special reserve		105,429	95,736
Undistributed earnings		12,032,055	9,139,772
Other Adjustments to Stockholders' Equity			
Cumulative translation adjustments		328,051	1,178,288
Unrecognized pension cost	4(18)	(2,242,758)	(2,121,934)
Unrealized gain or loss on financial instruments	4(6)(8) and 10	319,736	291,451
Asset revaluations	4(9)	2,457,973	2,388,992
Total stockholders' equity		<u>78,244,511</u>	<u>71,819,017</u>
Contingent Liabilities and Commitments	5 and 7		
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY		<u>\$ 115,880,569</u>	<u>\$ 107,843,640</u>

The accompanying notes are an integral part of these financial statements.
See review report of independent accountants dated October 29, 2012.

UNI-PRESIDENT ENTERPRISES CORP.
NON-CONSOLIDATED STATEMENTS OF INCOME
FOR THE NINE-MONTH PERIODS ENDED SEPTEMBER 30
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)
(UNAUDITED)

Items	Notes	2012		2011	
Operating Revenues	5				
Sales		\$ 36,179,788		\$ 40,427,097	
Sales returns		(48,244)		(109,669)	
Sales discounts		(1,142,396)		(1,166,282)	
Net Sales		<u>34,989,148</u>		<u>39,151,146</u>	
Other operating revenues		<u>1,121,052</u>		<u>747,036</u>	
Net Operating Revenues		<u>36,110,200</u>		<u>39,898,182</u>	
Operating Costs	4(5)(22) and 5				
Cost of goods sold		(24,894,191)		(29,877,207)	
Other operating costs		(1,086,183)		(730,176)	
Net Operating Costs		<u>(25,980,374)</u>		<u>(30,607,383)</u>	
Gross profit		<u>10,129,826</u>		<u>9,290,799</u>	
Operating Expenses	4(22) and 5				
Sales and marketing expenses		(5,946,718)		(5,617,374)	
General and administrative expenses		(2,245,103)		(1,828,019)	
Research and development expenses		(216,224)		(209,152)	
Total Operating Expenses		<u>(8,408,045)</u>		<u>(7,654,545)</u>	
Operating income		<u>1,721,781</u>		<u>1,636,254</u>	
Non-operating Income and Gains					
Interest income		699		284	
Investment income accounted for under the equity method	4(8)	8,047,170		6,060,938	
Dividend income		52,365		68,371	
Gain on disposal of property, plant and equipment		2,031		4,098	
Gain on disposal of investments	4(2) and 5	3,314		232,043	
Foreign exchange gain, net	4(2)	13,957		-	
Rental income	4(10) and 5	252,041		234,564	
Reversal of impairment loss	4(9)(11)(13)	-		4,040	
Gain on valuation of financial assets	4(2)	-		112,621	
Gain on valuation of financial liabilities	4(2)	24		-	
Other non-operating income	5	980,569		824,465	
Total Non-operating Income and Gains		<u>9,352,170</u>		<u>7,541,424</u>	
Non-operating Expenses and Losses					
Interest expense	4(9)	(256,143)		(217,632)	
Loss on disposal of property, plant and equipment		(11,318)		(6,824)	
Foreign exchange loss	4(2)	-		(56,220)	
Financing charges		(20,033)		(14,593)	
Impairment loss	4(7)(8)(9)(11)(13)	(60,795)		-	
Loss on valuation of financial liabilities	4(2)	-		(1,664)	
Other non-operating losses	4(5) and 10	(784,562)		(939,451)	
Total Non-operating Expenses and Losses		<u>(1,132,851)</u>		<u>(1,236,384)</u>	
Income before income tax		<u>9,941,100</u>		<u>7,941,294</u>	
Income tax expense	4(23)	(86,055)		(201,045)	
Net income		<u>\$ 9,855,045</u>		<u>\$ 7,740,249</u>	
		<u>Before Tax</u>	<u>After Tax</u>	<u>Before Tax</u>	<u>After Tax</u>
Basic Earnings Per Common Share (in dollars)					
Net income	4(24)	<u>\$ 2.04</u>	<u>\$ 2.03</u>	<u>\$ 1.63</u>	<u>\$ 1.59</u>
Diluted Earnings Per Common Share (in dollars)					
Net income	4(24)	<u>\$ 2.04</u>	<u>\$ 2.02</u>	<u>\$ 1.63</u>	<u>\$ 1.58</u>

The accompanying notes are an integral part of these financial statements.
See review report of independent accountants dated October 29, 2012.

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

	2012	2011
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	\$ 9,855,045	\$ 7,740,249
Adjustments to reconcile net income to net cash provided by operating activities		
Gain on valuation of financial assets and liabilities	(24)	(110,957)
Provision for doubtful accounts	-	17,900
Doubtful accounts as other income	(16,950)	-
Reversal of allowance for doubtful accounts	(25,754)	(15,560)
Provision for inventory obsolescence	297	116
Investment income accounted for under the equity method	(8,047,170)	(6,060,938)
Cash dividends from equity subsidiaries	4,791,906	4,261,790
Loss (gain) on disposal of investments	17	(230,738)
Depreciation	651,850	681,521
Net loss on disposal of property, plant and equipment	9,287	2,726
Reversal of impairment loss	-	(4,040)
Impairment loss	60,795	-
Amortization	8,446	8,644
Changes in assets and liabilities		
Notes receivable	(61,629)	(72,511)
Accounts receivable	(315,847)	(22,467)
Accounts receivable - related parties	(932,994)	(928,049)
Other receivables	111,051	24,213
Other receivables - related parties	13,291	39,492
Inventories	738,950	262,991
Prepayments	(44,534)	15,244
Deferred income tax assets - current	(308)	(1,075)
Deferred income tax assets - non-current	(89,729)	120,288
Notes payable	(5,267)	(5,853)
Accounts payable	206,787	(142,175)
Income tax payable	85,094	(136,811)
Accrued expenses	749,098	(178,402)
Other payables	(45,493)	20,977
Receipts in advance	16,100	14,773
Accrued pension liabilities	(482)	6,566
Net cash provided by operating activities	<u>7,711,833</u>	<u>5,307,914</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Decrease in employees' car loans	2,582	823
Proceeds from disposal of financial assets carried at cost - non-current	-	93,640
Increase in long-term investments - subsidiaries	(1,467,868)	(77,280)
Increase in long-term investments - non-subsidiaries	(32,384)	(1,006,683)
Proceeds from disposal of long-term investments - subsidiaries	45	282,455
Proceeds from disposal of long-term investments - non-subsidiaries	-	5,375
Proceeds from capital reduction of subsidiaries	100,000	33,333
Cash paid for acquisition of property, plant and equipment	(766,951)	(825,454)
Proceeds from disposal of property, plant and equipment	3,806	6,326
Decrease in refundable deposits	8,514	13,107
Increase in deferred expenses	(15,144)	(4,250)
Net cash used in investing activities	<u>(2,167,400)</u>	<u>(1,478,608)</u>

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

	2012	2011
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
(Decrease) increase in short-term loans	(\$ 937,432)	\$ 739,048
(Decrease) increase in notes and bills payable	(299,990)	199,925
Increase in bonds payable	5,000,000	3,000,000
Decrease in long-term loans	(4,599,611)	(1,710,411)
Increase in guarantee deposits received	5,950	288
Payment of cash dividends	(4,544,369)	(6,001,996)
Net cash used in financing activities	(5,375,452)	(3,773,146)
Increase in cash and cash equivalents	168,981	56,160
Cash and cash equivalents at beginning of period	171,694	182,860
Cash and cash equivalents at end of period	<u>\$ 340,675</u>	<u>\$ 239,020</u>
<u>Supplemental disclosures of cash flow information</u>		
1. Interest paid (excluding capitalized interest)	<u>\$ 203,963</u>	<u>\$ 163,460</u>
2. Income taxes paid	<u>\$ 90,998</u>	<u>\$ 218,643</u>
<u>Investing and financing activities with partial cash payment</u>		
1. Proceeds from disposal of long-term investments-subsiararies	\$ 45	\$ 296,559
Add: Other receivables, beginning of period	18,567	149,362
Less: Other receivables, end of period	(18,567)	(163,466)
Proceeds from disposal of long-term investments - subsidiaries	<u>\$ 45</u>	<u>\$ 282,455</u>
2. Acquisition of property, plant and equipment	\$ 707,108	\$ 794,469
Add: Other payables, beginning of period	110,129	48,347
Less: Other payables, end of period	(50,286)	(17,362)
Cash paid for acquisition of property, plant and equipment	<u>\$ 766,951</u>	<u>\$ 825,454</u>
<u>Other activities with no cash flow effect</u>		
1. Non-payment of fractional cash dividend from previous year transferred to capital reserve	<u>\$ 30</u>	<u>\$ 43</u>
2. Land - asset revaluation	<u>\$ -</u>	<u>\$ 487,568</u>

The accompanying notes are an integral part of these financial statements.
See review report of independent accountants dated October 29, 2012.

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

(Expressed in thousands of new Taiwan dollars, except as otherwise indicated)
(UNAUDITED)

1. HISTORY AND ORGANIZATION

(1) Uni-President Enterprises Corp. (the "Company") was incorporated as a company limited by shares under the provisions of the Company Law of the Republic of China (R.O.C.) in August 1967 with an initial capital of \$32,000. As of September 30, 2012, the Company's authorized capital was \$60,000,000, and the paid-in-capital was \$48,624,744, consisting of 4,862,474 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 September 30, 2012, the Company had 5,034 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 derivative 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's investment strategy. Information about these financial assets and financial liabilities are provided internally on a fair value basis to the Company's management. The Company's investment strategy is to invest free cash resources in equity securities or convertible bonds as part of the Company's long-term capital growth strategy. The Company has designated almost all of its compound debt instruments as financial liabilities at fair value through profit or loss.

(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 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, accounts receivable, and 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.
- (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 had no significant effect on the Company's financial statements as of and for the nine-month period ended September 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 nine-month period ended September 30, 2011.

4. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	<u>September 30, 2012</u>	<u>September 30, 2011</u>
Cash:		
Cash on hand	\$ 1,091	\$ 895
Checking accounts	28,305	39,818
Demand deposits	<u>155,387</u>	<u>198,307</u>
	184,783	239,020
Cash equivalents:		
Commercial paper	<u>155,892</u>	—
	<u>\$ 340,675</u>	<u>\$ 239,020</u>

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

	<u>September 30, 2012</u>	<u>September 30, 2011</u>
Current items:		
Financial assets held for trading		
Derivatives	<u>\$ —</u>	<u>\$ 52,934</u>
Current items:		
Financial liabilities held for trading		
Over-allotment option	<u>\$ —</u>	<u>\$ 1,664</u>

(a) The Company recognized net gain of \$15,779 and \$102,099 for the nine-month periods ended September 30, 2012 and 2011, respectively.

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

	<u>September 30, 2012</u>		<u>September 30, 2011</u>	
	<u>Contract Amount</u>	<u>Contract Period</u>	<u>Contract Amount</u>	<u>Contract Period</u>
Forward foreign exchange	—	—	USD 36,500,000	2011.7~2011.12

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>September 30, 2012</u>	<u>September 30, 2011</u>
Notes receivable	\$ 913,019	\$ 1,032,478
Less: Allowance for doubtful accounts	(49,277)	(63,327)
	<u>\$ 863,742</u>	<u>\$ 969,151</u>

(4) Accounts receivable, net

	<u>September 30, 2012</u>	<u>September 30, 2011</u>
Accounts receivable	\$ 1,654,760	\$ 1,488,230
Less: Allowance for doubtful accounts	(82,181)	(95,418)
	<u>\$ 1,572,579</u>	<u>\$ 1,392,812</u>

(5) Inventories

	September 30, 2012		
	<u>Cost</u>	<u>Allowance</u>	<u>Book value</u>
Merchandise	\$ 175,643	\$ -	\$ 175,643
Raw materials	1,048,442	-	1,048,442
Raw materials in transit	388,390	-	388,390
Supplies	61,784	(633)	61,151
Work in process	227,180	-	227,180
Finished goods	493,189	-	493,189
By-products	810	-	810
	<u>\$ 2,395,438</u>	<u>(\$ 633)</u>	<u>\$ 2,394,805</u>

	September 30, 2011		
	<u>Cost</u>	<u>Allowance</u>	<u>Book value</u>
Merchandise	\$ 296,787	\$ -	\$ 296,787
Raw materials	1,397,615	-	1,397,615
Raw materials in transit	546,086	-	546,086
Supplies	54,382	(432)	53,950
Work in process	346,815	-	346,815
Finished goods	564,757	-	564,757
By-products	366	-	366
	<u>\$ 3,206,808</u>	<u>(\$ 432)</u>	<u>\$ 3,206,376</u>

Expenses and losses incurred on inventories:

	For the nine-month periods ended September 30,	
	<u>2012</u>	<u>2011</u>
Cost of inventories sold	\$ 24,875,160	\$ 29,859,434
Provision for inventory obsolescence (Note)	297	96
(Gain) loss on physical inventory	(10)	128
Loss on production stoppage	32,001	21,363
Loss on discarding inventory (Note)	1,644	5,367
Revenue from sale of scraps	(14,901)	(9,181)
Cost of goods sold	<u>\$ 24,894,191</u>	<u>\$ 29,877,207</u>

(Note) Current provision for inventory obsolescence and loss on discarding inventory of \$116 and \$71,288, respectively, were provided for the nine-month period ended September 30, 2012, however, due to the plasticizer food scandal, \$20 and \$65,921 had been reclassified to Non-operating Expenses and Losses (shown as "Other non-operating losses"), respectively.

(6) Available-for-sale financial assets

	<u>September 30, 2012</u>		<u>September 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>1,966,649</u>		<u>1,742,566</u>	
	<u>\$2,714,527</u>		<u>\$2,490,444</u>	

(7) Financial assets carried at cost

	<u>September 30, 2012</u>		<u>September 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%)	151,886	1.11%~	151,886	1.11%~
		14.29%		14.29%
	<u>1,460,754</u>		<u>1,460,754</u>	
Less: Accumulated impairment	(<u>249,502</u>)		(<u>151,714</u>)	
	<u>\$1,211,252</u>		<u>\$1,309,040</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 investee companies	September 30, 2012		September 30, 2011	
	Amount	Percentage owned	Amount	Percentage owned
Cayman President Holdings, Ltd.	\$ 26, 110, 457	100. 00	\$ 21, 859, 448	100. 00
Kai Yu Investment Co., Ltd.	2, 538, 917	"	1, 882, 133	"
President International Development Corp.	8, 463, 637	68. 03	8, 576, 298	68. 03
Ton Yi Industrial Corp.	8, 206, 687	45. 55	8, 616, 578	45. 55
President Chain Store Corp.	8, 433, 701	45. 40	7, 904, 465	45. 40
Tong-Jeng Development Corp.	2, 767, 578	40. 50	3, 015, 834	40. 50
ScinoPharm Taiwan Ltd.	5, 074, 242	37. 94	4, 552, 042	37. 71
Kuang Chuan Dairy Co., Ltd.	1, 221, 551	31. 25	1, 597, 811	31. 25
President Securities Corp.	6, 011, 499	27. 71	5, 667, 125	27. 28
Presicarre Corp.	2, 306, 529	20. 50	2, 223, 777	20. 50
Others (individually less than 2%)	13, 080, 077	8. 00~	12, 803, 660	18. 89~
(Note)		100. 00		100. 00
	<u>84, 214, 875</u>		<u>78, 699, 171</u>	
Less: Accumulated impairment	(<u>74, 472</u>)		(<u>74, 472</u>)	
	<u>\$ 84, 140, 403</u>		<u>\$ 78, 624, 699</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 balance (shown as "Other liabilities-other") are set forth below:

Name of investee company	September 30, 2012		September 30, 2011	
	Amount	Percentage owned	Amount	Percentage owned
Q-Ware Systems & Services Corp. (Note)	<u>\$ -</u>	-	<u>\$ 34,582</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 \$8,047,170 and \$6,060,938 for the nine-month periods ended September 30, 2012 and 2011, respectively. As of and for the nine-month periods ended September 30, 2012 and 2011, except for 7 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 reviewed by independent auditors. As of September 30, 2012 and 2011, long-term investments in these investee companies amounted to \$54,514,040 and \$50,008,084 (net of long-term investment with negative balance of \$34,582 shown as other liabilities-other), respectively, and the related investment income in these investee companies recognized for the nine-month periods then ended were \$4,817,716 and \$2,981,580, 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 loss on financial instruments of \$25,250 and \$2,285,703 for the nine-month periods ended September 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 September 30, 2012 and 2011, the revaluation increments and accumulated depreciation of property, plant and equipment are listed as follows:

Assets	September 30, 2012		September 30, 2011	
	Revaluation increment	Accumulated depreciation	Revaluation increment	Accumulated depreciation
Land	\$ 3,036,363	\$ –	\$ 3,036,363	\$ –
Buildings	131,398	2,450,329	131,883	2,342,969
Machinery and equipment	31,173	8,478,217	35,857	8,321,698
Utilities equipment	5,972	535,659	5,981	511,606
Transportation equipment	–	59,165	–	47,221
Office equipment	287	522,444	287	524,588
Leasehold improvements	–	109,681	–	108,984
Other equipment	19,763	3,780,374	20,046	3,659,828
	<u>\$ 3,224,956</u>	<u>\$ 15,935,869</u>	<u>\$ 3,230,417</u>	<u>\$ 15,516,894</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 increments 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 as of September 30, 2012 and 2011. 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 \$721,400 and \$652,419 as of September 30, 2012 and 2011, respectively.

(c) The balance of the provision for land revaluation incremental tax was \$1,076,566 as of September 30, 2012 and 2011.

(d) Interest expense before capitalization for the nine-month periods ended September 30, 2012 and 2011 were \$259,722 and \$220,067, respectively. Interest capitalized totaled \$3,579 and \$2,435 with interest rates of 1.21% and 1.11% for the nine-month periods ended September 30, 2012 and 2011, respectively.

(e) As of September 30, 2012 and 2011, the Company owned certain agricultural land amounting to \$210,056 and \$56,940, respectively (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 \$8,886 and \$— as of September 30, 2012 and 2011, respectively. Please refer to Note 4(13) for details.

(10) Assets leased to others

Assets	September 30, 2012						
	Cost			Accumulated depreciation			Net book value
	Historical cost	Revaluation increment	Total	Historical cost	Revaluation increment	Total	
Land	\$ 2,578,161	\$ 484,966	\$ 3,063,127	\$ -	\$ -	\$ -	\$ 3,063,127
Buildings	1,870,814	13,787	1,884,601	(446,528)	(13,657)	(460,185)	1,424,416
Machinery and equipment	8,212	-	8,212	(8,022)	-	(8,022)	190
Utilities equipment	9,072	-	9,072	(7,951)	-	(7,951)	1,121
Office equipment	2,117	-	2,117	(2,054)	-	(2,054)	63
Other equipment	160,115	4,290	164,405	(148,192)	(4,290)	(152,482)	11,923
	<u>\$ 4,628,491</u>	<u>\$ 503,043</u>	<u>\$ 5,131,534</u>	<u>(\$ 612,747)</u>	<u>(\$ 17,947)</u>	<u>(\$ 630,694)</u>	<u>\$ 4,500,840</u>
	September 30, 2011						
Assets	Cost			Accumulated depreciation			Net book value
	Historical cost	Revaluation increment	Total	Historical cost	Revaluation increment	Total	
Land	\$ 2,578,161	\$ 484,966	\$ 3,063,127	\$ -	\$ -	\$ -	\$ 3,063,127
Buildings	1,869,658	14,075	1,883,733	(409,202)	(13,844)	(423,046)	1,460,687
Machinery and equipment	8,212	-	8,212	(7,888)	-	(7,888)	324
Utilities equipment	8,046	-	8,046	(7,858)	-	(7,858)	188
Office equipment	2,117	-	2,117	(2,034)	-	(2,034)	83
Other equipment	160,225	4,290	164,515	(146,059)	(4,290)	(150,349)	14,166
	<u>\$ 4,626,419</u>	<u>\$ 503,331</u>	<u>\$ 5,129,750</u>	<u>(\$ 573,041)</u>	<u>(\$ 18,134)</u>	<u>(\$ 591,175)</u>	<u>\$ 4,538,575</u>

(a) Rental revenues for the nine-month periods ended September 30, 2012 and 2011 were \$208,938 and \$191,460, 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

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

Assets	September 30, 2011			Net book value
	Cost			
	Historical cost	Revaluation increment	Total	
Land	\$ 116,359	\$ 566	\$ 116,925	\$ 116,925
Less: Accumulated impairment			(22,457)	(22,457)
			<u>\$ 94,468</u>	<u>\$ 94,468</u>

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

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

(12) Deferred expenses

	For the nine-month periods ended September 30,	
	2012	2011
Beginning balance	\$ 25,645	\$ 32,615
Additions	15,144	4,250
Amortization	(8,446)	(8,644)
Ending balance	<u>\$ 32,343</u>	<u>\$ 28,221</u>

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

(13) Impairment of assets

After reversal of impairment loss previously recognized, the total accumulated impairment as of September 30, 2012 and 2011 was \$339,044 and \$248,643, respectively. Details are set forth below:

Item	September 30, 2012	
	Amount included in statement of income	Amount included in stockholders' equity
Recorded as impairment loss:		
Financial assets carried at cost - non-current	\$ 249,502	\$ -
Impairment loss on the difference between the acquisition cost and the Company's share in the investee's net book value on the date of acquisition	74,472	-
Property, plant and equipment	8,886	-
Idle assets	6,184	-
	<u>\$ 339,044</u>	<u>\$ -</u>

Item	September 30, 2011	
	Amount included in statement of income	Amount included in stockholders' equity
Recorded as impairment loss:		
Financial assets carried at cost - non-current	\$ 151,714	\$ -
Impairment loss on the difference between the acquisition cost and the Company's share in the investee's net book value on the date of acquisition	74,472	-
Idle assets	22,457	-
	<u>\$ 248,643</u>	<u>\$ -</u>

The accumulated impairment summarized by department are as follows:

Department	September 30, 2012	
	Amount included in statement of income	Amount included in stockholders' equity
Company	\$ 337,484	\$ -
Feeds	1,560	-
	<u>\$ 339,044</u>	<u>\$ -</u>

Department	September 30, 2011	
	Amount included in statement of income	Amount included in stockholders' equity
Company	\$ 247,995	\$ -
Feeds	648	-
	<u>\$ 248,643</u>	<u>\$ -</u>

(Note) Certain assets have been recognized or disposed during the nine-month periods ended September 30, 2012 and 2011. As such, the impairment loss of \$60,795 and gain on reversal of impairment loss of \$4,040 were recognized for the nine-month periods ended September 30, 2012 and 2011, respectively.

(14) Short-term loans

	September 30, 2012	September 30, 2011	Collateral or security
Unsecured bank loans	\$ 96,853	\$ 3,261,401	None
Range of interest rates	1.00%~1.25%	0.62%~1.37%	

(15) Notes and bills payable

	September 30, 2012	September 30, 2011	Collateral or security
Commercial papers payable	\$ -	\$ 500,000	None
Less: Prepaid interest	-	(97)	
	<u>\$ -</u>	<u>\$ 499,903</u>	
Range of interest rates	-	0.93%~0.94%	

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

(16) Bonds payable

	September 30, <u>2012</u>	September 30, <u>2011</u>	<u>Collateral or security</u>
Unsecured ordinary bonds payable in 2009	\$ 3,000,000	\$ 3,000,000	None
Unsecured ordinary bonds payable in 2010	2,200,000	2,200,000	None
Unsecured ordinary bonds payable in 2010	1,800,000	1,800,000	None
Unsecured ordinary bonds payable in 2011	3,000,000	3,000,000	None
Unsecured ordinary bonds payable in 2012	<u>5,000,000</u>	–	None
	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 unsecured 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.

(17) Long-term loans

	<u>September 30, 2012</u>	<u>September 30, 2011</u>	<u>Collateral or security</u>
Unsecured bank loans	\$ 10,440,000	\$ 11,190,000	None
Revolving credit facility	<u>1,400,000</u>	<u>1,500,000</u>	None
	11,840,000	12,690,000	
Less: Prepaid interest	(896)	(943)	
	<u>\$ 11,839,104</u>	<u>\$ 12,689,057</u>	
Range of maturity dates	<u>2013. 11. 17~2015. 1. 5</u>	<u>2012. 11. 17~2014. 3. 22</u>	
Range of interest rates	<u>0.89%~1.30%</u>	<u>0.78%~1.37%</u>	

(18) Retirement plan

- (a) The Company has set up a defined benefit pension plan in accordance with the Labor Standards Law, which applies to regular 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 nine-month periods ended September 30, 2012 and 2011, net pension costs recognized under the defined benefit plan were \$348,396 and \$347,235, respectively. The balance of the retirement fund deposited with Bank of Taiwan was \$4,594,394 and \$4,210,017 as of September 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 nine-month periods ended September 30, 2012 and 2011 were \$88,763 and \$83,202, respectively.

(19) Common stock

- (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, 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, 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.

(20) 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.

(21) Retained earnings

(a) Pursuant to the amended R.O.C. Company Law, the current year's after-tax earnings should be used initially to cover any accumulated deficit; thereafter 10% of the remaining earnings should be set aside as legal reserve until the balance of legal reserve is equal to that of paid-in capital. The legal reserve shall be exclusively used to cover accumulated deficit, to issue new stocks or distribute cash to shareholders in proportion to their share ownership. The use of legal reserve for the issuance of stocks or cash dividends to shareholders in proportion to their share ownership is permitted provided that the balance of such 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	\$ 9,657,825		\$10,819,277	

(d) The estimated amounts of employees' bonus and directors' and supervisors' remuneration for the nine-month periods ended September 30, 2012 and 2011 were \$1,171,509 and \$931,756, respectively, and are recognized as operating cost or operating expense for 2012 and 2011.

These estimates are based on a certain percentage of 2012 and 2011 net income after taking into account the legal reserve and other factors, as prescribed under the Company's Articles of Incorporation. Information on the appropriation of the Company's employees' bonus and directors' and supervisors' remuneration as resolved by the Board of Directors and approved by the stockholders will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchange. The actual amount approved at the stockholders' meeting for employees' bonus and directors' and supervisors' remuneration for 2011 and 2010 were \$987,819 and \$1,150,518, respectively, which were different from the estimated amounts recognized in the 2011 and 2010 financial statements by \$189 and \$1,575, respectively. Such differences were recognized in profit or loss for the nine-month periods ended September 30, 2012 and 2011, respectively.

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

	<u>September 30, 2012</u>	<u>September 30, 2011</u>
(A) Unappropriated earnings before 1998	\$ 36,165	\$ 36,165
(B) Unappropriated earnings in and after 1998	<u>2,140,845</u>	<u>1,363,358</u>
	<u>\$ 2,177,010</u>	<u>\$ 1,399,523</u>

Net income in the amount of \$9,855,045 and \$7,740,249 for the nine-month periods ended September 30, 2012 and 2011, respectively, cannot be distributed since these amounts have not been approved by the shareholders.

(f) As of September 30, 2012 and 2011, the imputation tax credit account balance amounted to \$240,859 and \$165,284, 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 September 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".

(22) Personnel expenses, depreciation and amortization

For the nine-month periods ended September 30, 2012 and 2011, the personnel expenses, depreciation and amortization were as follows:

	<u>For the nine-month period ended September 30, 2012</u>		
	<u>Operating costs</u>	<u>Operating expenses</u>	<u>Total</u>
Personnel expenses			
Salaries and wages	\$ 1,630,419	\$ 2,769,057	\$ 4,399,476
Insurance	135,993	107,459	243,452
Pension	222,041	192,680	414,721
Others	<u>90,749</u>	<u>61,059</u>	<u>151,808</u>
	<u>\$ 2,079,202</u>	<u>\$ 3,130,255</u>	<u>\$ 5,209,457</u>
Depreciation	<u>\$ 505,453</u>	<u>\$ 82,554</u>	<u>\$ 588,007</u>
Amortization	<u>\$ 1,950</u>	<u>\$ 731</u>	<u>\$ 2,681</u>

For the nine-month period ended September 30, 2011

	<u>Operating costs</u>	<u>Operating expenses</u>	<u>Total</u>
Personnel expenses			
Salaries and wages	\$ 1,555,620	\$ 2,344,418	\$ 3,900,038
Insurance	127,134	100,719	227,853
Pension	221,142	189,332	410,474
Others	86,058	59,113	145,171
	<u>\$ 1,989,954</u>	<u>\$ 2,693,582</u>	<u>\$ 4,683,536</u>
Depreciation	<u>\$ 540,863</u>	<u>\$ 71,433</u>	<u>\$ 612,296</u>
Amortization	<u>\$ 2,229</u>	<u>\$ 1,408</u>	<u>\$ 3,637</u>

(23) Deferred income tax and income tax expense

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

	<u>For the nine-month periods ended September 30,</u>	
	<u>2012</u>	<u>2011</u>
Income tax at the statutory tax rate	\$ 1,689,987	\$ 1,350,020
Tax effect of five-year tax-free project	(9,860)	(4,107)
Tax effect of permanent differences	(1,644,081)	(1,214,798)
Tax effect of investment tax credits	(203,832)	(138,086)
Over provision of prior year's income tax	(3,542)	(5,907)
Tax effect of alternative minimum tax	179,634	87,738
10% tax on unappropriated earnings	<u>77,749</u>	<u>126,185</u>
Income tax expense	86,055	201,045
Net changes of deferred income tax assets (liabilities)	90,037	(119,213)
Over provision of prior year's income tax	3,542	5,907
Prepaid income tax	(71)	(103)
Income tax payable	<u>\$ 179,563</u>	<u>\$ 87,636</u>

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

	<u>September 30, 2012</u>		<u>September 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	633	108	432	73
Employee benefits	23,475	3,991	23,134	3,933
Unrealized loss (gain)	75,085	12,764	(52,934)	(8,999)
Unrealized loss on foreign currency transactions	419	71	52,767	8,970
Investment tax credits		<u>180,000</u>		<u>180,000</u>
		<u>\$ 216,565</u>		<u>\$ 200,734</u>

	September 30, 2012		September 30, 2011	
	Amount	Tax effect	Amount	Tax effect
Non-current items:				
Temporary differences				
Investment loss	\$ 318,897	\$ 54,212	\$ 351,845	\$ 59,814
Foreign investment income	(381,660)	(114,498)	-	-
Depreciation	(1,583,824)	(269,250)	(1,610,898)	(273,852)
Impairment loss	197,119	33,510	168,690	28,677
Pension cost	475,736	80,875	474,828	80,721
Employee benefits	42,817	7,279	39,253	6,673
Investment tax credits		<u>436,020</u>		<u>371,863</u>
		<u>\$ 228,148</u>		<u>\$ 273,896</u>

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

Regulation	Tax credit items	Total credits	Unused amount	Year of expiry
Statute for Upgrading Industries	Research and development expenditures	\$ 90,660	\$ 40,294	2013
"	Acquisition of automation equipment	30,447	7,880	2014
"	Personnel training	10,031	4,666	2013
"	Shareholders' investment credit	<u>688,713</u>	<u>563,180</u>	2016
		<u>\$ 819,851</u>	<u>\$ 616,020</u>	

(d)As of October 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.

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

	For the nine-month period ended September 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	\$ 9,941,100	\$9,855,045	4,862,474	<u>\$2.04</u>	<u>\$2.03</u>
Dilutive effect of common stock equivalents:					
Employees' bonuses	—	—	20,859		
Diluted earnings per share					
Net income	<u>\$ 9,941,100</u>	<u>\$9,855,045</u>	<u>4,883,333</u>	<u>\$2.04</u>	<u>\$2.02</u>

	For the nine-month period ended September 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	\$ 7,941,294	\$7,740,249	4,862,474	<u>\$1.63</u>	<u>\$1.59</u>
Dilutive effect of common stock equivalents:					
Employees' bonuses	—	—	23,478		
Diluted earnings per share					
Net income	<u>\$ 7,941,294</u>	<u>\$7,740,249</u>	<u>4,885,952</u>	<u>\$1.63</u>	<u>\$1.58</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

Name 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 the Company's subsidiary, Cayman President Holdings Ltd. (accounted for under the equity method)
Sanshui Jianlibao Commerce Co., Ltd.	"
Linkhope Int'l LLC. (LINKHOPE)(Note 1)	"
Tung Ang Enterprises Corp.	Investee company of the Company's subsidiary, 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)
Tung 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, Uni-President Southeast Asia Holdings Limited (accounted for under the equity method)
Kuan Chang Wholesale & Logistics Co., Ltd.	Investee company of Kuan Chang Enterprises Corp. (accounted for under the equity method)
Naturally Yours Corp. (Note 2)	A director of President Natural International Corp., a subsidiary of the Company

(Note 1) In June 2011, the Company has been liquidated.

(Note 2) In June 2011, after selling its shares of President Natural Industrial Corp., the board seat of

Naturally Yours Corp. was dismissed.

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 nine-month periods ended September 30,			
	2012		2011	
	Amount	Percentage of net sales	Amount	Percentage of net sales
Uni-President Cold Chain Corp.	\$ 5,819,001	17	\$ 5,838,668	15
Tung Ang Enterprises Corp.	5,376,545	15	5,495,469	14
President Chain Store Corp.	2,128,973	6	2,173,033	6
Retail Support International Corp.	2,064,892	6	1,667,134	4
Tung Hsiang Enterprises Corp.	1,362,098	4	1,327,758	3
Others	<u>8,463,706</u>	<u>24</u>	<u>8,642,055</u>	<u>22</u>
	<u>\$25,215,215</u>	<u>72</u>	<u>\$25,144,117</u>	<u>64</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 after sales; President Chain Store Corp. closes its accounts 35 days (2011-30 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 nine-month periods ended September 30,			
	2012		2011	
	Amount	Percentage of net purchases	Amount	Percentage of net purchases
President Kikkoman Inc.	\$ 819,330	4	\$ 741,806	3
President Nisshin Corp.	338,629	2	378,458	1
President Packaging Corp.	167,339	1	157,481	1
TTET Union Corp.	98,833	-	906,480	3
Others	<u>120,439</u>	<u>-</u>	<u>230,035</u>	<u>1</u>
	<u>\$ 1,544,570</u>	<u>7</u>	<u>\$ 2,414,260</u>	<u>9</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

	For the nine-month periods ended September 30,	
	2012	2011
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 Naturally Yours Corp. at negotiated prices based on financial analysis by experts, respectively.

4. Disposal of long-term investments

	For the nine-month period ended September 30, 2011		
	Selling price	Book value	Gain
President Chain Store Corp.	<u>\$ 318,802</u>	<u>\$ 126,819</u>	<u>\$ 191,983</u>

In April and August 2011, the Company sold 1,243,000 shares of common stock of Muji Taiwan Co., Ltd. and 8,970,000 shares of common stock of President Information Corp. to President Chain Store Corp. at negotiated prices.

There was no such transaction during the nine-month period ended September 30, 2012.

5. Processing expenses

	For the nine-month periods ended September 30,	
	2012	2011
TTET Union Corp.	<u>\$ 43,921</u>	<u>\$ 178,146</u>

6. Other expenses

	For the nine-month periods ended September 30,	
	2012	2011
Advertising expenses:		
Uni-President Dream Parks Corp.	\$ 414,438	\$ 297,242
President Baseball Team Corp.	40,144	31,160
	<u>454,582</u>	<u>328,402</u>
Other expenses:		
Uni-President Cold Chain Corp.	319,017	391,685
Tun Hsiang Enterprises Corp.	141,210	145,036
Kuan Chang Wholesale & Logistics Co., Ltd.	95,482	96,292
Others	1,073,940	976,663
	<u>1,629,649</u>	<u>1,609,676</u>
	<u>\$ 2,084,231</u>	<u>\$ 1,938,078</u>

7. Rental income

	Collection frequency	For the nine-month periods ended September 30,	
		2012	2011
Retail Support International Corp.	Monthly	\$ 30,037	\$ 30,037
Uni-President Cold Chain Corp.	"	28,006	26,896
President Kikkoman Inc.	"	19,531	19,212
Others	"	36,202	36,342
		<u>\$ 113,776</u>	<u>\$ 112,487</u>

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

8. Other income

	For the nine-month periods ended September 30,	
	2012	2011
Management and technical consultancy income:		
Uni-President Southeast Asia Holdings Ltd.	\$ 52,355	\$ 60,745
Others	301,112	279,189
	<u>353,467</u>	<u>339,934</u>
Other income:		
Tung-Yu Enterprises Corp.	20,253	22,577
Tung Hsiang Enterprises Corp.	20,166	22,430
Chang Tung Co., Ltd.	15,842	15,544
Hsin Tung Enterprises Corp.	12,080	15,806
Others	72,842	78,536
	<u>141,183</u>	<u>154,893</u>
	<u>\$ 494,650</u>	<u>\$ 494,827</u>

9. Accounts receivable

	September 30, 2012		September 30, 2011	
	Amount	Percentage	Amount	Percentage
Uni-President Cold Chain Corp.	\$ 1,060,075	17	\$ 1,089,312	19
Tung Ang Enterprises Corp.	747,333	12	1,037,150	18
President Chain Store Corp.	533,742	9	275,585	5
Others	2,270,819	36	1,884,975	32
	<u>\$ 4,611,969</u>	<u>74</u>	<u>\$ 4,287,022</u>	<u>74</u>

10. Other receivables

	<u>September 30, 2012</u>		<u>September 30, 2011</u>	
	<u>Amount</u>	<u>Percentage</u>	<u>Amount</u>	<u>Percentage</u>
Uni-President Southeast Asia Holdings Ltd.	\$ 18,641	6	\$ 19,070	3
Tung Ang Enterprises Corp.	14,397	4	15,716	3
Others	<u>105,722</u>	<u>30</u>	<u>104,064</u>	<u>17</u>
	<u>\$ 138,760</u>	<u>40</u>	<u>\$ 138,850</u>	<u>23</u>

11. Accounts payable

	<u>September 30, 2012</u>		<u>September 30, 2011</u>	
	<u>Amount</u>	<u>Percentage</u>	<u>Amount</u>	<u>Percentage</u>
President Kikkoman Inc.	\$ 78,541	4	\$ 69,495	4
President Nisshin Corp.	31,390	1	27,943	1
TTET Union Corp.	1,894	-	48,158	3
Others	<u>27,219</u>	<u>1</u>	<u>23,865</u>	<u>1</u>
	<u>\$ 139,044</u>	<u>6</u>	<u>\$ 169,461</u>	<u>9</u>

12. Accrued expenses

	<u>September 30, 2012</u>		<u>September 30, 2011</u>	
	<u>Amount</u>	<u>Percentage</u>	<u>Amount</u>	<u>Percentage</u>
Uni-President Cold Chain Corp.	\$ 128,884	3	\$ 148,592	4
Presicarre Corp.	111,689	2	97,646	3
President Chain Store Corp.	100,022	2	131,496	3
Others	<u>351,210</u>	<u>8</u>	<u>250,501</u>	<u>6</u>
	<u>\$ 691,805</u>	<u>15</u>	<u>\$ 628,235</u>	<u>16</u>

(c) Contingent liabilities and commitments

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

	<u>September 30, 2012</u>	<u>September 30, 2011</u>
Kai Yu Investment Co., Ltd.	\$ 2,368,700	\$ 1,970,000
Sanshui Jianlibao Commerce Co., Ltd.	2,097,000	3,181,750
Tong Sang Construction Corp.	1,640,000	1,440,000
Others	<u>1,880,583</u>	<u>1,765,437</u>
	<u>\$ 7,986,283</u>	<u>\$ 8,357,187</u>

As of September 30, 2012 and 2011, the actual amount of endorsements and guarantees provided to related parties were \$5,984,808 and \$6,754,538, 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 September 30, 2012 and 2011, the details of pledged assets were as follows:

	<u>Purpose</u>	<u>September 30, 2012</u>	<u>September 30, 2011</u>
Land (Note)	Revolving credit facility	\$ 123,741	\$ 123,741
Buildings-net (Note)	Revolving credit facility	1,557	1,802
		<u>\$ 125,298</u>	<u>\$ 125,543</u>

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

7. COMMITMENTS AND CONTINGENT LIABILITIES

As of September 30, 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>September 30, 2012</u>	<u>September 30, 2011</u>
Prepayments for equipment	<u>\$ 1,910,122</u>	<u>\$ 848,541</u>

(2) As of September 30, 2012 and 2011, the unused letters of credit amounted to \$909,893 and \$1,362,101, 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

	September 30, 2012			September 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	\$ 7,738,116	\$ -	\$ 7,738,116	\$ 7,481,291	\$ -	\$ 7,481,291
Available-for-sale financial assets	2,714,527	2,714,527	-	2,490,444	2,490,444	-
Financial assets carried at cost	1,211,252	-	-	1,309,040	-	-
Refundable deposits	126,615	-	126,615	133,229	-	133,229
Liabilities						
Financial liabilities with book value equal to fair value	9,314,617	-	9,314,617	9,797,886	-	9,797,886
Bonds payable	12,800,000	-	12,800,000	10,000,000	-	10,000,000
Long-term loans	11,839,104	-	11,839,104	12,689,057	-	12,689,057
Guarantee deposits received	87,527	-	87,527	79,117	-	79,117
<u>Derivative financial instruments</u>						
Assets						
Forward foreign exchange contracts	-	-	-	52,934	-	52,934
Liabilities						
Over-allotment option	-	-	-	1,664	-	1,664

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 receivable and accounts receivable, other receivables, short-term loans, notes and bills payable, notes payable and accounts payable, accrued expenses, other payables and current portion of long-term loan.
- (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 September 30, 2012 and 2011.
- (iii) The fair values of bonds payable, long-term loans, and guarantee deposits received were based on the discounted value of expected future cash outflows, which are discounted based on the interest rates of similar long-term loans at September 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 \$876,477 and \$59,801 as addition and reduction to stockholders' equity for the changes in fair value of available-for-sale financial assets for the nine-month periods ended September 30, 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)	September 30, 2012		September 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	\$ 3,976	29.25	\$ 6,000	30.43
CAN : NTD	596	29.82	3,194	29.10
<u>Long-term equity</u>				
<u>investments accounted for</u>				
<u>under the equity method</u>				
USD : NTD	968,833	29.30	787,364	30.36
<u>Financial liabilities</u>				
<u>Currency item</u>				
USD : NTD	3,300	29.35	38,015	30.53

(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. Notes and bills payable has no market risk due to fixed interest rates.

(iii) Price risk

The Company entered into equity derivative financial instruments which are affected by changes in market price. The Company has set a stop-loss point 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. Notes and bills payable have no market risk due to having a fixed interest rate.

(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 \$319,916 (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.

(6) Financial statement presentation

Certain accounts in the September 30, 2011 financial statements were reclassified to conform with the September 30, 2012 financial statement presentation.

11. ADDITIONAL DISCLOSURES REQUIRED BY THE SECURITIES AND FUTURE COMMISSION

(1) Related information of significant transactions

(For the nine-month period ended September 30, 2012)

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

Number	Name	Name of counterparty	Account	Maximum balance during 2012	Ending balance (Note 13)	Interest rate	Nature of financial activity (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts		Maximum amount available for loan		Note	
										Item	Value	Loan limit per entity (Note 13)	(Note 13)		
1	Cayman President Holdings Ltd.	Sanshui Jianlibao Commerce Co., Ltd.	Other receivables	\$ 908,400	\$ 879,000	1.49	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 39,830,452	\$ 39,830,452	(Note 2)
1	Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	Other receivables	908,400	879,000	1.49	2	-	Additional operating capital	-	-	-	39,830,452	39,830,452	(Note 2)
1	Cayman President Holdings Ltd.	President International Trade & Investment Corp.	Other receivables	5,860	5,860	-	2	-	Additional operating capital	-	-	-	39,830,452	39,830,452	(Note 2)
2	President Global Corp.	President East Co.	Notes receivable	18,168	-	3.75	1	13,361	Additional operating capital	-	Real estates	73,250	87,900	117,200	(Note 2)
3	Tait Marketing & Distribution Co., Ltd.	Tait (H.K) Limited	Long-term accounts receivable-related parties	16,378	15,035	-	2	-	Additional operating capital	-	-	-	229,881	229,881	(Note 3)
3	Tait Marketing & Distribution Co., Ltd.	Tait Distribution Service Co., Ltd.	Long-term accounts receivable-related parties	8,640	4,200	-	2	-	Additional operating capital	-	-	-	229,881	229,881	(Note 3)
4	Uni-President Foodstuff (BVI) Holdings Ltd.	Zhongshan President Enterprises Co., Ltd.	Other receivables	418,320	263,700	2.00	2	-	Additional operating capital	-	-	-	1,106,704	1,106,704	(Note 4)
4	Uni-President Foodstuff (BVI) Holdings Ltd.	Meishan President Feed & Oil Co., Ltd.	Other receivables	105,980	-	2.00~3.00	2	-	Additional operating capital	-	-	-	1,106,704	1,106,704	(Note 4)
4	Uni-President Foodstuff (BVI) Holdings Ltd.	Tianjing President Enterprises Food Co., Ltd.	Other receivables	134,685	58,590	2.50	2	-	Additional operating capital	-	-	-	1,106,704	1,106,704	(Note 4)
5	Uni-President Enterprises China Holdings Ltd.	Kunshan President Enterprises Food Co., Ltd.	Other receivables	1,435,476	1,435,476	1.50~2.00	2	-	Additional operating capital	-	-	-	3,509,918	14,039,671	(Note 5)

Number	Name	Name of counterparty	Account	Maximun	Ending balance	Interest	Nature of	Total	Reason for	Allowance	Assets pledged		Loan limit per	Maximum amount	Note
				balance	(Note 11)		financial			transaction	for	Item		Value		entity (Note 13)	available for loan
				during 2012	(Note 13)	rate	(Note 1)	amount	financing	doubtful			(Note 13)	(Note 13)	
5	Uni-President Enterprises China Holdings Ltd.	Guangzhou President Enterprises Co., Ltd.	Other receivables	\$ 913,164	\$ 878,863	1.50~ 2.00	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 3,509,918	\$ 14,039,671	(Note 5)
5	Uni-President Enterprises China Holdings Ltd.	Chengdu President Enterprises Food Co., Ltd.	Other receivables	1,187,676	732,386	1.50~ 2.00	2	-	Additional operating capital	-	-	-	3,509,918	14,039,671	(Note 5)
5	Uni-President Enterprises China Holdings Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	Other receivables	679,864	665,918	1.50~ 2.00	2	-	Additional operating capital	-	-	-	3,509,918	14,039,671	(Note 5)
5	Uni-President Enterprises China Holdings Ltd.	Shenyang President Enterprises Co., Ltd.	Other receivables	597,071	585,908	1.50	2	-	Additional operating capital	-	-	-	3,509,918	14,039,671	(Note 5)
5	Uni-President Enterprises China Holdings Ltd.	Wuhan President Enterprises Food Co., Ltd.	Other receivables	586,269	585,908	1.50	2	-	Additional operating capital	-	-	-	3,509,918	14,039,671	(Note 5)
5	Uni-President Enterprises China Holdings Ltd.	Zhengzhou President Enterprises Co., Ltd.	Other receivables	1,008,546	439,431	1.00~ 2.00	2	-	Additional operating capital	-	-	-	3,509,918	14,039,671	(Note 5)
5	Uni-President Enterprises China Holdings Ltd.	Fuzhou President Enterprises Co., Ltd.	Other receivables	448,553	439,431	1.00~ 2.00	2	-	Additional operating capital	-	-	-	3,509,918	14,039,671	(Note 5)
5	Uni-President Enterprises China Holdings Ltd.	Harbin President Enterprises Co., Ltd.	Other receivables	293,134	292,954	1.50	2	-	Additional operating capital	-	-	-	3,509,918	14,039,671	(Note 5)
5	Uni-President Enterprises China Holdings Ltd.	Changsha President Enterprises Co., Ltd.	Other receivables	209,325	205,068	1.50~ 2.00	2	-	Additional operating capital	-	-	-	3,509,918	14,039,671	(Note 5)
5	Uni-President Enterprises China Holdings Ltd.	Uni-President Asia Holdings Ltd.	Other receivables	216,168	193,350	1.50~ 2.00	2	-	Additional operating capital	-	-	-	3,509,918	14,039,671	(Note 5)

Number	Name	Name of counterparty	Account	Maximun balance during 2012	Ending balance (Note 11) (Note 13)	Interest rate	Nature of financial activity (Note 1)	Total transaction amount	Reason for financing	Allowance			Loan limit per entity (Note 13)	Maximum amount available for loan (Note 13)	Note
										doubtful accounts	Assets pledged				
										Item	Value				
5	Uni-President Enterprises China Holdings Ltd.	Kunming President Enterprises Food Co., Ltd.	Other receivables	\$ 243,617	\$ 146,477	1.50~ 2.00	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 3,509,918	\$ 14,039,671	(Note 5)
5	Uni-President Enterprises China Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	Other receivables	73,266	49,804	1.00~ 2.00	2	-	Additional operating capital	-	-	-	3,509,918	14,039,671	(Note 5)
5	Uni-President Enterprises China Holdings Ltd.	Nanchang President Enterprises Co., Ltd.	Other receivables	91,573	-	1.00~ 1.50	2	-	Additional operating capital	-	-	-	3,509,918	14,039,671	(Note 5)
6	Kai Yu (BVI) Investment Co., Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	Other receivables	741,860	717,850	-	2	-	Additional operating capital	-	-	-	2,444,891	2,444,891	(Note 6)
6	Kai Yu (BVI) Investment Co., Ltd.	Cayman President Holdings Ltd.	Other receivables	335,502	324,644	-	2	-	Additional operating capital	-	-	-	2,444,891	2,444,891	(Note 6)
7	Cayman Ton Yi Industrial Holdings Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	Other receivables	597,600	293,000	1.57~ 1.77	2	-	Additional operating capital	-	-	-	Unlimited	Unlimited	(Note 7)
7	Cayman Ton Yi Industrial Holdings Ltd.	Zhangzhou Ton Yi Industries Packaging Co., etc.	Other receivables	293,000	293,000	1.57	2	-	Additional operating capital	-	-	-	Unlimited	Unlimited	(Note 7)
7	Cayman Ton Yi Industrial Holdings Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	605,600	-	1.31~ 1.35	1、2	3,338,458	Total transaction	-	-	-	1,644,445	1,644,445	(Note 7)
7	Cayman Ton Yi Industrial Holdings Ltd.	Chengdu Ton Yi Industrial Packaging Co., Ltd.	Other receivables	60,560	-	1.28~ 1.40	1、2	2,195	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	2,393,782	Total transaction	-	-	-	1,644,445	1,644,445	(Note 7)

Number	Name	Name of counterparty	Account	Maximun	Ending balance	Interest	Nature of	Total	Reason for	Allowance	Assets pledged		Loan limit per	Maximum amount	Note
				balance	(Note 11)		financial			transaction	doubtful	Item	Value	entity (Note 13)	
				during 2012	(Note 13)	rate	(Note 1)	amount	financing	accounts					
8	President Enterprises (China) Investment Corp.	Nanning President Enterprises Co., Ltd.	Other receivables	\$ 1,085,700	\$1,085,700	3.25	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 3,434,459	\$ 13,737,836	(Note 2)
8	President Enterprises (China) Investment Corp.	Changchun President Enterprise Co., Ltd.	Other receivables	694,784	680,064	3.50	2	-	Additional operating capital	-	-	-	3,434,459	13,737,836	(Note 2)
8	President Enterprises (China) Investment Corp.	Changsha President Enterprises Co., Ltd.	Other receivables	684,400	669,900	3.25	2	-	Additional operating capital	-	-	-	3,434,459	13,737,836	(Note 2)
8	President Enterprises (China) Investment Corp.	Uni-President Enterprise (Jinan) Co., Ltd.	Other receivables	554,400	554,400	3.50	2	-	Additional operating capital	-	-	-	3,434,459	13,737,836	(Note 2)
8	President Enterprises (China) Investment Corp.	Baiyin President Enterprise Co., Ltd.	Other receivables	535,920	535,920	3.50	2	-	Additional operating capital	-	-	-	3,434,459	13,737,836	(Note 2)
8	President Enterprises (China) Investment Corp.	Beijing President Enterprises Drinks & Food Co., Ltd.	Other receivables	529,624	508,200	3.00~ 3.25	2	-	Additional operating capital	-	-	-	3,434,459	13,737,836	(Note 2)
8	President Enterprises (China) Investment Corp.	Kunshan President Enterprises Food Co., Ltd.	Other receivables	1,444,433	452,760	3.25~ 4.00	2	-	Additional operating capital	-	-	-	3,434,459	13,737,836	(Note 2)
8	President Enterprises (China) Investment Corp.	Uni-President Shanghai Pearly Century Co., Ltd.	Other receivables	369,600	369,600	3.25~ 3.50	2	-	Additional operating capital	-	-	-	3,434,459	13,737,836	(Note 2)
8	President Enterprises (China) Investment Corp.	Zhanjiang President Enterprises Co., Ltd.	Other receivables	375,536	360,360	3.25	2	-	Additional operating capital	-	-	-	3,434,459	13,737,836	(Note 2)
8	President Enterprises (China) Investment Corp.	Xuzhou President Enterprises Co., Ltd.	Other receivables	277,200	277,200	3.50	2	-	Additional operating capital	-	-	-	3,434,459	13,737,836	(Note 2)

Number	Name	Name of counterparty	Account	Maximun	Ending balance	Interest rate	Nature of	Total transaction amount	Reason for financing	Allowance	Assets pledged		Loan limit per	Maximum amount	Note
				balance during 2012	(Note 11) (Note 13)		financial activity (Note 1)			doubtful accounts	Item	Value	entity (Note 13)	available for loan (Note 13)	
8	President Enterprises (China) Investment Corp.	Aksu President Enterprises Co., Ltd.	Other receivables	\$ 267,960	\$ 267,960	3.50	2	\$ -	- Additional operating capital	\$ -	-	\$ -	\$ 3,434,459	\$ 13,737,836	(Note 2)
8	President Enterprises (China) Investment Corp.	Kunming President Enterprises Food Co., Ltd.	Other receivables	96,296	92,400	3.00~ 3.25	2	-	- Additional operating capital	-	-	-	3,434,459	13,737,836	(Note 2)
8	President Enterprises (China) Investment Corp.	Taizhou President Enterprises Co., Ltd.	Other receivables	409,225	-	3.25	2	-	- Additional operating capital	-	-	-	3,434,459	13,737,836	(Note 2)
8	President Enterprises (China) Investment Corp.	Wuhan President Enterprises Food Co., Ltd.	Other receivables	240,630	-	3.00~ 3.25	2	-	- Additional operating capital	-	-	-	3,434,459	13,737,836	(Note 2)
8	President Enterprises (China) Investment Corp.	Integrated Marketing & Distribution Co., Ltd.	Other receivables	150,211	-	3.00~ 3.25	2	-	- Additional operating capital	-	-	-	3,434,459	13,737,836	(Note 2)
9	President Chain Store (Shanghai) Ltd.	PresiClerc (Beijing) Supermarket Ltd.	Other receivables	47,242	-	-	2	-	- Additional operating capital	-	-	-	50,000	267,738	(Note 10)
9	President Chain Store (Shanghai) Ltd.	PCSC Shanghai SATO Restaurant Corporation Ltd.	Other receivables	23,840	-	-	2	-	- Additional operating capital	-	-	-	50,000	267,738	(Note 10)
10	PresiClerc Limited	PresiClerc (Beijing) Supermarket Ltd.	Long-term receivables	317,939	310,919	-	2	-	- Additional operating capital	-	-	-	-	-	(Note 12)
11	President Chain Store Hong Kong Holdings Limited	PresiClerc (Beijing) Supermarket Ltd.	Other receivables	47,808	46,880	2.55	2	-	- Additional operating capital	-	-	-	87,900	751,164	(Note 12)

Number	Name	Name of counterparty	Account	Maximun	Ending balance	Interest rate	Nature of	Total transaction amount	Reason for financing	Allowance	Assets pledged		Loan limit per	Maximum amount	Note
				balance during 2012	(Note 11) (Note 13)		financial activity (Note 1)			doubtful accounts	Item	Value	entity (Note 13)	available for loan (Note 13)	
12	Kunshan President Kikkoman Biotechnology Co., Ltd.	President-Kikkoman Zhenji Foods Co., Ltd.	Receivable-related party	\$ 48,100	\$ -	6.56	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 92,400	\$ 99,357	(Note 8)
13	Uni-President (Vietnam) Co., Ltd.	Tribeco Bihn Duong Co., Ltd.	Owners' current account	483,000	-	14.00	2	-	Additional operating capital	-	-	-	476,000	1,342,938	(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	-	-	-	476,000	1,342,938	(Note 9)
14	Uni-President (Philippines) Corp.	Uni-President Land Corp.	Long-term notes and accounts receivable	33,183	32,859	7.00	2	-	Investment loan	-	-	-	35,990	35,990	(Note 2)
15	Tribeco Binh Duong Co., Ltd.	Sai Gon Beverages Joint Stock Company	Other receivables	13,600	6,800	12.00	2	-	Additional operating capital	-	-	-	68,000	136,000	(Note 2)
16	Beijing President Enterprises Drinks & Food Co., Ltd.	Beijing President Food Co., Ltd.	Other receivables	193,341	92,400	3.00	2	-	Additional operating capital	-	-	-	416,060	416,060	(Note 2)
17	Shenyang President Enterprises Co., Ltd.	Changchun President Enterprise Co., Ltd.	Other receivables	73,102	-	3.00	2	-	Additional operating capital	-	-	-	184,800	451,824	(Note 2)
18	Harbin President Enterprises Co., Ltd.	Changchun President Enterprise Co., Ltd.	Other receivables	48,100	-	3.00	1	-	Additional operating capital	-	-	-	103,001	103,001	(Note 2)
19	Songjiang President Enterprises Co., Ltd.	San Tong Wan Fu (Qingdao) Food Industry Co., Ltd.	Other receivables	84,960	-	6.96	2	-	Additional operating capital	-	-	-	88,609	88,609	(Note 2)

Number	Name	Name of counterparty	Account	Maximun	Ending balance	Interest rate	Nature of	Total transaction amount	Reason for financing	Allowance	Assets pledged		Loan limit per	Maximum amount	Note
				balance during 2012	(Note 11) (Note 13)		financial activity (Note 1)			for doubtful accounts	Item	Value	entity (Note 13)	available for loan (Note 13)	
20	Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	Other receivables	\$ 192,400	\$ 184,800	3.00	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 1,467,197	\$ 1,467,197	(Note 2)
20	Wuhan President Enterprises Food Co., Ltd.	Wuxue President Mineral water Co., Ltd.	Other receivables	94,400	36,960	3.50	2	-	Additional operating capital	-	-	-	1,467,197	1,467,197	(Note 2)
21	Chengdu President Enterprises Food Co., Ltd.	Chongqing President Enterprises Co., Ltd.	Other receivables	462,000	462,000	3.50	2	-	Additional operating capital	-	-	-	1,206,522	1,206,522	(Note 2)
22	Taizhou President Enterprises Co., Ltd.	Uni-President Enterprise (Jinan) Co., Ltd.	Other receivables	283,200	277,200	3.50	2	-	Additional operating capital	-	-	-	421,443	421,443	(Note 2)
23	Xinjiang President Enterprises Food Co., Ltd.	Aksu President Enterprises Co., Ltd.	Other receivables	354,000	346,500	3.00~ 3.50	2	-	Additional operating capital	-	-	-	415,800	611,479	(Note 2)
24	Guangzhou President Enterprises Co., Ltd.	President Enterprises (China) Investment Corp.	Other receivables	462,000	462,000	3.50	2	-	Additional operating capital	-	-	-	462,000	1,272,741	(Note 2)
25	Hefei President Enterprises Co., Ltd.	President Enterprises (China) Investment Corp.	Other receivables	462,000	462,000	3.50	2	-	Additional operating capital	-	-	-	462,000	503,980	(Note 2)
26	Zhengzhou President Enterprises Co., Ltd.	Henan President Enterprise Co., Ltd.	Other receivables	184,800	184,800	3.50	2	-	Additional operating capital	-	-	-	92,400	849,965	(Note 2)
27	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	-	-	-	46,207	164,018	(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 thousand ; 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 thousand 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 thousand.

(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)The maximum amount for total loan is 40% of its net worth; the maximum amount for individual is 10% of its net worth and shall not exceed US\$3,000 thousand.

(Note 13)Foreign currencies were translated into New Taiwan Dollars. Exchange rate of foreign currency indicated as of September 30, 2012 were as follows: USD:NTD 1:29.30, CNY:NTD 1:4.62, VND:NTD 1:0.00136 and PHP:NTD 1:0.7198.

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 September 30, 2012 (Note 2)	Balance secured by collateral	Ration of accumulated amount to net worth of the company	The ceiling of outstanding endorsement	Note
		Name of endorsees	Relationship (Note 1)							
0	Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.	2	\$ 39,122,256	\$ 2,651,600	\$ 2,368,700	\$ -	3	\$ 78,244,511	(Note 3)
0	Uni-President Enterprises Corp.	Sanshui Jianlibao Commerce Co., Ltd.	3	39,122,256	3,190,850	2,097,000	-	3	78,244,511	(Note 3)
0	Uni-President Enterprises Corp.	Tone Sang Construction Corp.	2	39,122,256	1,640,000	1,640,000	-	2	78,244,511	(Note 3)
0	Uni-President Enterprises Corp.	Uni-President (Thailand) Ltd.	3	39,122,256	647,335	621,985	-	1	78,244,511	(Note 3)
0	Uni-President Enterprises Corp.	President Entertainment Corp.	2	39,122,256	614,000	614,000	-	1	78,244,511	(Note 3)
0	Uni-President Enterprises Corp.	President Energy Development (Cayman Islands) Ltd.	3	39,122,256	242,600	234,360	-	-	78,244,511	(Note 3)
0	Uni-President Enterprises Corp.	Uni-President (Philippines) Corp.	3	39,122,256	147,088	139,359	-	-	78,244,511	(Note 3)
0	Uni-President Enterprises Corp.	Kai Yu (BVI) Investment Co., Ltd. etc.	2、3、6	39,122,256	284,607	270,879	-	-	78,244,511	(Note 3)
1	Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	3	26,553,635	3,506,717	3,393,233	-	13	26,553,635	(Note 4)
1	Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings	3	26,553,635	119,520	-	-	-	26,553,635	(Note 4)
2	Nanlien International Corp.	Tung Chang Enterprises Corp.	3	637,837	11,100	11,100	-	1	1,275,674	(Note 5)
2	Nanlien International Corp.	Hui-Sheng Enterprises Corp.	3	637,837	7,000	7,000	-	1	1,275,674	(Note 5)
2	Nanlien International Corp.	Sheng-Miao Industrial Corp.	1	637,837	3,600	3,600	-	-	1,275,674	(Note 5)
2	Nanlien International Corp.	Tung Lien Enterprises Corp.	1	637,837	2,000	2,000	-	-	1,275,674	(Note 5)
3	President Tokyo Corp.	President Tokyo Renting Corp.	3	1,500,000	1,340,000	430,000	-	120	1,500,000	(Note 6)
4	Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd.	3	12,689,339	2,320,391	1,621,169	-	9	12,689,339	(Note 7)
4	Ton-Yi Industrial Corp.	Fujian Ton Yi Tinplate Co., Ltd.	3	12,689,339	1,680,540	1,201,300	-	7	12,689,339	(Note 7)
4	Ton-Yi Industrial Corp.	Zhangzhou Ton Yi Industries Packaging Co., etc.	3	12,689,339	896,400	879,000	-	5	12,689,339	(Note 7)
4	Ton-Yi Industrial Corp.	Jiangsu Ton Yi Tinplate Co., Ltd.	3	12,689,339	1,180,920	805,750	-	4	12,689,339	(Note 7)
5	President Chain Store Corp.	Wisdom Distribution Services Corp.	3	4,259,161	50,000	50,000	-	-	10,647,902	(Note 8)
5	President Chain Store Corp.	Q-Ware Systems & Services Corp.	3	4,259,161	29,978	24,343	-	-	10,647,902	(Note 8)
5	President Chain Store Corp.	Uni-President Department Stores Corp.	3	4,259,161	2,558	2,234	-	-	10,647,902	(Note 8)
6	Uni-President Enterprises China Holdings Ltd.	Changsha President Enterprises Co., Ltd.	3	10,529,753	299,036	292,210	-	1	35,099,178	(Note 9)
6	Uni-President Enterprises China Holdings Ltd.	Shenyang President Enterprises Co., Ltd.	3	10,529,753	607,166	-	-	-	35,099,178	(Note 9)
6	Uni-President Enterprises China Holdings Ltd.	Harbin President Enterprises Co., Ltd.	3	10,529,753	151,794	-	-	-	35,099,178	(Note 9)
7	President International Development Corp.	Ton Yu Investment Inc.	3	612,594	250,000	430	-	-	2,450,375	(Note 10)

Number	Name of endorsers	Endorsee		Endorsement limit for a single entity (Note 2)	Highest balance during the period	Outstanding balance		Balance secured by collateral	Ration of accumulated amount to net worth of the company	The celing of outstanding endorsement	Note
		Name of endorsees	Relationship (Note 1)			as at September 30, 2012 (Note 2)					
7	President International Development Corp.	President (BVI) International Investment Holdings Ltd.	3	\$ 612,594	\$ 105,144	\$ 250,000	\$ -	-	\$ 2,450,375	(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	2,165,351	600,000	600,000	-	55	2,706,689	(Note 12)	
10	President Enterprises (China) Investment Corp.	Jinmailang Beverage (Beijing) Co., Ltd.	6	10,303,377	1,423,135	1,366,919	-	4	34,344,590	(Note 13)	
10	President Enterprises (China) Investment Corp.	Nanning President Enterprises Co., Ltd.	3	10,303,377	481,000	462,000	-	1	34,344,590	(Note 13)	
10	President Enterprises (China) Investment Corp.	Shenyang President Enterprises Co., Ltd.	3	10,303,377	457,380	457,380	-	-	34,344,590	(Note 13)	
10	President Enterprises (China) Investment Corp.	President (Shanghai) Trading Co., Ltd.	3	10,303,377	52,910	50,820	-	-	34,344,590	(Note 13)	
10	President Enterprises (China) Investment Corp.	Harbin President Enterprises Co., Ltd.	3	10,303,377	94,740	-	-	-	34,344,590	(Note 13)	
11	Chengdu Ton Yi Industrial Packaging Co., Ltd.	Wuxi Ton Yi Industrial Packaging Co., Ltd.	3	242,717	48,057	46,207	-	19	\$ 242,717	(Note 14)	
12	Uni-President (Vietnam) Co., Ltd.	Tribeco Binh Duong Co., Ltd.	6	1,678,673	235,850	235,850	-	10	3,357,346	(Note 15)	
12	Uni-President (Vietnam) Co., Ltd.	Sai Gon Beverages Joint Stock Company	6	1,678,673	142,120	142,120	-	4	3,357,346	(Note 15)	
12	Uni-President (Vietnam) Co., Ltd.	Uni-President (Vietnam) Aquatic breeding Co., Ltd.	6	1,678,673	56,848	56,848	-	2	3,357,346	(Note 15)	
13	Tribeco Binh Duong Co., Ltd.	Sai Gon Beverages Joint Stock Company	6	136,000	23,267	-	-	-	272,000	(Note 16)	
14	Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	733,598	625,300	600,600	-	16	2,200,795	(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 over 50% 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 Dollars. Exchange rate of foreign currency indicated as of September 30, 2012 are as follows: USD:NTD 1:29.30, CNY:NTD 1:4.62, VND:NTD 1:0.00136 and PHP:NTD 1:0.7198.
- (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 equal to 100% of its net worth for Nanlien International Corp., the limit of endorsement for any single entity is 50% of its net worth and all of the related transactions are to be submitted to the stockholders' meeting for reference.
- (Note 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 Board of 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 subsidiary'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 Tribeco Binh Duong Co., Ltd, 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., Ltd, 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 September 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
	Stock :							
Uni-President Enterprises Corp.	Prince Housing Development Corp.	—	7	124,806	\$ 2,714,527	10.45	\$ 2,714,527	—
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	69,577	520,255	—	—	—
Uni-President Enterprises Corp.	Cayman President Holdings Ltd.	An inrestee company accounted for under the equity method	11	206,136	26,110,457	100.00	26,553,635	—
Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.	An inrestee company accounted for under the equity method	11	379,705	2,538,917	100.00	2,540,303	—
Uni-President Enterprises Corp.	President International Trade And Investment Corp.	An inrestee company accounted for under the equity method	11	11	1,434,444	100.00	1,180,089	—
Uni-President Enterprises Corp.	Kai Nan Investment Co., Ltd.	An inrestee company accounted for under the equity method	11	253,000	1,023,511	100.00	1,023,511	—
Uni-President Enterprises Corp.	President Global Corp.	An inrestee company accounted for under the equity method	11	500	646,557	100.00	653,091	—
Uni-President Enterprises Corp.	Tone Sang Construction Corp.	An inrestee company accounted for under the equity method	11	34,020	374,392	100.00	374,397	—
Uni-President Enterprises Corp.	Uni-President Glass Industrial Co., Ltd.	An inrestee company accounted for under the equity method	11	36,000	327,780	100.00	327,506	—
Uni-President Enterprises Corp.	Nanlien International Corp.	An inrestee company accounted for under the equity method	11	99,999	1,089,663	99.99	1,275,666	—
Uni-President Enterprises Corp.	Tung Ho Development Corp.	An inrestee company accounted for under the equity method	11	72,120	492,794	72.12	492,775	—
Uni-President Enterprises Corp.	President International Development Corp.	An inrestee company accounted for under the equity method	11	900,094	8,463,637	68.03	8,335,481	—

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		
Uni-President Enterprises Corp.	Tait Marketing & Distribution Co., Ltd.	An inrestee company accounted for under the equity method	11	59,692	\$ 488,816	63.17	\$ 811,812	—	
Uni-President Enterprises Corp.	President Entertainment Corp.	An inrestee company accounted for under the equity method	11	98,885	1,067,779	61.80	1,067,777	—	
Uni-President Enterprises Corp.	President Packaging Corp.	An inrestee company accounted for under the equity method	11	23,427	371,758	50.58	329,908	—	
Uni-President Enterprises Corp.	Ton-Yi Industrial Corp.	An inrestee company accounted for under the equity method	11	719,357	8,206,687	45.55	12,265,044	—	
Uni-President Enterprises Corp.	President Chain Store Corp.	An inrestee company accounted for under the equity method	11	471,997	8,433,701	45.40	74,103,440	—	
Uni-President Enterprises Corp.	President Fair Development Corp.	An inrestee company accounted for under the equity method	11	445,500	2,767,578	40.50	2,767,580	—	
Uni-President Enterprises Corp.	ScinoPharm Taiwan Ltd.	An inrestee company accounted for under the equity method	11	246,552	5,074,242	37.94	14,842,452	—	
Uni-President Enterprises Corp.	Weilih Food Industrial Co., Ltd.	An inrestee company accounted for under the equity method	11	6,660	1,076,192	33.30	155,918	—	
Uni-President Enterprises Corp.	Kuang Chuan Diary Co., Ltd.	An inrestee company accounted for under the equity method	11	31,253	1,221,551	31.25	1,287,987	—	
Uni-President Enterprises Corp.	Uni-President Development Corp.	An inrestee company accounted for under the equity method	11	108,000	933,037	30.00	933,033	—	
Uni-President Enterprises Corp.	TTET Union Corp.	An inrestee company accounted for under the equity method	11	47,991	871,164	30.00	2,490,758	—	
Uni-President Enterprises Corp.	Eagle Cold Storage Enterprises Co., Ltd.	An inrestee company accounted for under the equity method	11	35,749	540,254	29.93	747,148	—	
Uni-President Enterprises Corp.	President Securities Corp.	An inrestee company accounted for under the equity method	11	366,644	6,011,499	27.71	5,811,309	—	
Uni-President Enterprises Corp.	Presicarre Corp.	An inrestee company accounted for under the equity method	11	137,512	2,306,529	20.50	2,309,054	—	
Uni-President Enterprises Corp.	Uni-President Dream Parks Corp. etc.	An inrestee company accounted for under the equity method etc.	11	173,985	2,267,464	—	2,184,271	—	
Cayman President Holdings Ltd.	Beneficiary Certificates : Asia Equity Fund	—	6	50	USD 49,800	—	USD 49,800	—	

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		
	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	58,119	100.00	USD	58,297	—
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	36,030	100.00	USD	36,030	—
Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	An investee company accounted for under the equity method by the investor	11	—	USD	25,181	100.00	USD	25,181	—
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	861,812	73.49	USD	875,448	—
Cayman President Holdings Ltd.	Zhangjiagang President Nisshin Food Co., Ltd.	An investee company accounted for under the equity method by the investor	11	—	USD	16,197	60.00	USD	15,924	—
Cayman President Holdings Ltd.	Queen Holdings (BVI) Ltd.	An investee company accounted for under the equity method by the investor	11	5	USD	14,627	45.40	USD	14,627	—
Cayman President Holdings Ltd.	President-Kikkoman Zhenji Foods Co., Ltd.	An investee company accounted for under the equity method by the investor	11	—	USD	20,559	45.00	USD	20,509	—
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	23,572	38.20	USD	23,395	—
Cayman President Holdings Ltd.	President Energy Development (Cayman Islands) Ltd.etc.	An investee company accounted for under the equity method by the investor etc.	11	8,161	USD	8,563	—	USD	8,515	—
Kai Yu Investment Co., Ltd.	Chimei Innolux Co., Ltd. etc.	—	7	12,634		134,544	—		134,544	(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	—		1,681,598	100.00		1,629,928	—
Kai Yu Investment Co., Ltd.	Ton-Yi Industrial Corp.	An investee company accounted for under the equity method by the investor	11	26,445		314,053	1.67		450,891	(Note 1)
Kai Yu Investment Co., Ltd.	President Chain Store Corp. etc.	An investee company accounted for under the equity method by the investor etc.	11	35,835		961,837	—		2,308,537	(Note 1)

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 Trade And Investment Corp.	Beneficiary Certificates :								
	The Pacific (ABC) Equity Fund	—	6	43	USD 40,310	—	USD 40,310	—	
Nanlien International Corp.	Stock :								
	Chimei Innolux Co., Ltd.	—	7	1,824	19,430	—	19,430	—	
Nanlien International Corp.	Huei Tung Enterprises Corp. etc.	—	9	2,045	26,334	—	—	—	
Nanlien International Corp.	Lien Bo Enterprises Corp. etc.	An investee company accounted for under the equity method etc.	11	113,058	1,533,077	—	1,533,077	—	
President International Development Corp.	Beneficiary Certificates :								
	UPAMC Great China Small-Mid Cap FUND. etc.	—	6	2,000	20,300	—	20,300	—	
President International Development Corp.	Stock :								
	Novatek Microelectronics Corp. etc.	—	6	1,504	68,056	—	68,056	—	
President International Development Corp.	Convertible Bonds :								
	Mega Financial Holding Co., Ltd. etc.	—	6	855	84,372	—	84,372	—	
President International Development Corp.	Equity Linked Note :								
	TTY Biopharm ELN#6330	—	6	500	49,306	—	49,306	—	
President International Development Corp.	Stock :								
	Chunghwa Telecom Corp.	—	7	6,878	645,808	0.09	645,808	—	

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 International Development Corp.	Stock :							
	Chimei Innolux Co., Ltd. etc.	—	7	29,580	\$ 889,822	-	\$ 889,822	—
President International Development Corp.	Beneficiary Certificates :							
	Even Star Fund	—	9	-	63,548	-	-	—
President International Development Corp.	Stock :							
	Development International Corp. etc.	—	9	88,340	660,503	-	-	(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	6,231,792	100.00	6,231,792	—
President International Development Corp.	President Life Sciences Co., Ltd.	An investee company accounted for under the equity method by the investor	11	48,000	659,205	100.00	659,205	—
President International Development Corp.	Ton Yu Investment Inc.	An investee company accounted for under the equity method by the investor	11	88,960	421,337	100.00	421,377	—
President International Development Corp.	President Fair Development Corp.	An investee company accounted for under the equity method by the investor	11	445,500	2,767,578	40.50	2,767,578	(Note 3)
President International Development Corp.	President Entertainment Corp.	An investee company accounted for under the equity method by the investor	11	61,115	659,981	38.20	659,981	(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	638,223	20.71	638,223	(Note 5)
President International Development Corp.	Uni-President Development Corp.	An investee company accounted for under the equity method	11	72,000	622,026	20.00	622,026	(Note 6)

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 International Development Corp.	ScinoPharm Taiwan Ltd.	An inrestee company accounted for under the equity method	11	23,567	\$ 391,603	3.63	\$ 1,418,761	—	
President International Development Corp.	Synergy Scien Tech Corp. etc.	An investee company accounted for under the equity method by the investor etc.	11	29,841	267,416	-	267,416	—	
Ton-Yi Industrial Corp.	JFE Holdings Inc.	—	7	250	97,258	0.04	97,258	—	
Ton-Yi Industrial Corp.	President International Development Corp.	An inrestee company accounted for under the equity method	9	44,100	500,000	3.33	-	—	
Ton-Yi Industrial Corp.	Grand Bills Finance Co. etc.	Director 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	4,110,410	100.00	4,110,410	—	
Ton-Yi Industrial Corp.	Tovecan Corp.	An investee company accounted for under the equity method by the investor	11	-	76,011	51.00	76,011	—	
	Beneficiary Certificates :								
President Chain Store Corp.	UPAMC James Bond Fund	—	6	98,862	1,600,000	-	1,601,765	—	
President Chain Store Corp.	Wan Tai Money Market Fund	—	6	92,427	1,350,000	-	1,357,625	—	
President Chain Store Corp.	Mega Diamond Bond Fund	—	6	82,884	1,000,000	-	1,005,661	—	
President Chain Store Corp.	Taishin 1699 Money Market Fund	—	6	76,457	1,000,000	-	1,002,057	—	
President Chain Store Corp.	Eastspring Investments Well Pool Money Market Fund	—	6	64,616	850,000	-	851,732	—	
President Chain Store Corp.	Polaris Depot Money Market Fund	—	6	43,073	500,000	-	501,908	—	
President Chain Store Corp.	Shin Kong Chin-Shin Money Market Fund	—	6	33,443	500,000	-	502,729	—	

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 President Securities Corp. Corp.		An investee company accounted for under the equity method	7	35,605	\$ 564,337	2.69	\$ 564,337	—
President Chain Store Chimei Innolux Co., Ltd. etc. Corp.		—	7	18,857	375,755	-	375,755	—
President Chain Store Presicarre Corp. Corp.		An investee company accounted for under the equity method	9	130,801	5,395,902	19.50	-	—
President Chain Store President Fair Development Corp. Corp.		An investee company accounted for under the equity method	9	209,000	1,468,098	19.00	-	—
President Chain Store President International Development Corp. Corp.		An investee company accounted for under the equity method	9	44,100	441,000	3.33	-	—
President Chain Store Tung Ho Development Corp. etc. Corp.		An investee company accounted for under the equity method	9	55,783	274,098	-	-	—
President Chain Store President Chain Store (BVI) Holdings Ltd. Corp.		An investee company accounted for under the equity method by the investor	11	138,899	3,707,680	100.00	3,616,209	—
President Chain Store President Drugstore Business Corp. Corp.		An investee company accounted for under the equity method by the investor	11	40,000	674,110	100.00	674,110	—
President Chain Store President Musashino Corp. Corp.		An investee company accounted for under the equity method by the investor	11	48,520	512,690	90.00	516,040	—
President Chain Store Qware Systems & Services Corp. Corp.		An investee company accounted for under the equity method by the investor	11	24,383	321,402	86.76	355,289	—
President Chain Store President Information Corp. Corp.		An investee company accounted for under the equity method by the investor	11	25,714	473,509	86.00	424,034	—
President Chain Store Mech-President Corp. Corp.		An investee company accounted for under the equity method	11	55,859	689,401	80.87	794,008	—
President Chain Store President Pharmaceutical Corp. Corp.		An investee company accounted for under the equity method by the investor	11	22,122	664,367	73.74	682,813	—
President Chain Store President Transnet Corp. Corp.		An investee company accounted for under the equity method by the investor	11	70,000	875,419	70.00	853,944	—
President Chain Store Uni-President Department Stores Corp. Corp.		An investee company accounted for under the equity method by the investor	11	112,000	528,984	70.00	755,450	—

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 Chain Store Corp.	Uni-President Cold Chain Corp.	An investee company accounted for under the equity method by the investor	11	19,563	\$ 459,460	60.00	\$ 756,007	—	
President Chain Store Corp.	Uni-President Development Corp.	An investee company accounted for under the equity method by the investor	11	72,000	622,024	20.00	622,024	—	
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	265,472	2,303,081	-	2,404,858	—	
President Fair Development Corp.	President Century Corp.	An investee company accounted for under the equity method by the investor	11	20,000	1,219,855	100.00	1,082,676	—	
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	40,991	50.00	40,991	—	
ScinoPharm Taiwan Ltd.	Tanvex Biologics, Inc.etc.	—	9	29,045	149,555	-	-	—	
ScinoPharm Taiwan Ltd.	SPT International, Ltd.	An investee company accounted for under the equity method by the investor	11	40,545	1,112,707	100.00	1,243,335	—	
ScinoPharm Taiwan Ltd.	President ScinoPharm (Cayman), Ltd.etc.	An investee company accounted for under the equity method by the investor etc.	11	102	2,501	-	2,501	—	
Bills Under Repurchase Agreement :									
ScinoPharm Taiwan Ltd.	Taishin international Bank. Etc.	—	13	-	171,215	-	171,215	—	
SPT International, Ltd.	ScinoPharm (Changshu) Pharmaceuticals, Ltd.	An investee company accounted for under the equity method	11	-	USD 29,133	100.00	USD 29,133	—	
SPT International, Ltd.	ScinoPharm (Kunshan) Biochemical Technology Co., Ltd.	An investee company accounted for under the equity method	11	-	USD 12,540	100.00	USD 12,540	—	
SPT International, Ltd.	ScinoPharm Sharghai Biochemical Technology, Ltd.	An investee company accounted for under the equity method	11	-	USD 513	100.00	USD 513	—	
Beneficiary Certificates :									
Ton Yu Investment Inc.	UPAMC James Bond Fund	—	6	40	641	-	641	—	

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 :								
Ton Yu Investment Inc.	ScinoPharm Taiwan Ltd.	An investee company accounted for under the equity method	7	19,250	\$ 1,158,857	2.96	\$ 1,158,857	—	
Ton Yu Investment Inc.	Chimei Innolux Co., Ltd. etc.	—	7	14,911	191,009	-	191,009	—	
Ton Yu Investment Inc.	Compliance Certification Services. etc.	—	9	625	1,671	-	-	—	
Uni-President Enterprises China Holdings Ltd.	WantWant China Holdings Limited	—	7	46,992	CNY 313,838	0.37	CNY 313,838	—	
Uni-President Enterprises China Holdings Ltd.	China Haisheng Juice Holdings Co., Ltd.	—	7	37,800	CNY 22,677	2.99	CNY 22,677	—	
Uni-President Enterprises China Holdings Ltd.	Uni-President Asia Holdings Ltd.	An investee company accounted for under the equity method by the investor	11	41,624,500	CNY 7,854,528	100.00	CNY 7,854,528	—	
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 842	0.06	CNY 842	—	
President Energy Development (Cayman Islands) Ltd.	Tong Ting Gas Corp.	—	9	26,193	USD 4,366	11.91	-	—	
President Energy Development (Cayman Islands) Ltd.	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	1,561,793	CNY 7,988,695	100.00	CNY 7,988,695	—	
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 24,763	100.00	CNY 24,763	—	

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 (BVI) Holdings Ltd.	Global Strategic Investment Fund	—	9	1,500	\$ 17,719	-	\$ -	—
President Chain Store (BVI) Holdings Ltd.	President Chain Store Hong Kong Holdings Limited	An investee company accounted for under the equity method by the investor	11	109,552	2,220,446	100.00	2,220,446	—
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	924,123	100.00	924,123	—
President Chain Store (BVI) Holdings Ltd.	Presiclerc Limited etc.	An investee company accounted for under the equity method by the investor etc.	11	36,753	169,209	-	158,917	—
President Chain Store (BVI) Holdings Ltd.	President Chain Store (Shanghai) Ltd.	An investee company accounted for under the equity method by the investor	11	-	535,476	100.00	535,476	—
President Chain Store Hong Kong Holdings Limited	Shanghai Cold Stone Ice Cream Corporation	An investee company accounted for under the equity method by the investor	11	-	371,482	100.00	371,482	—
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	-	362,059	55.00	362,059	—
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	-	617,694	30.00	617,694	—
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	-	240,125	-	240,125	—
	Stock :							
President Coffee (Cayman) Holding Ltd.	Shanghai President Coffee Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	1,673,681	100.00	1,673,681	—

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 :									
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	109,850	100.00	USD	104,364	—
Uni-President Southeast Asia Holdings Ltd.	PT ABC President Indonesia	An investee company accounted for under the equity method by the investor	11	-	USD	11,606	49.63	USD	11,179	—
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Thailand) Co., Ltd.etc.	An investee company accounted for under the equity method by the investor etc.	11	163,440	USD	18,025	-	USD	17,933	—
Uni-President Foodstuff (BVI) Holdings Ltd.	Dalian Beiliang Logistics Services Corp.	—	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	35,966	100.00	USD	35,788	—
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	15,158	100.00	USD	14,021	—
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	25,448	-	USD	25,075	—
President (BVI) International Investment Holdings Ltd.	Shanghai Electric Group Corp.	—	6	424	HKD	1,170	-	HKD	1,170	—
	Convertible Bonds :									
President (B.V.I) International Investment Holdings Ltd.	Asia Cement Corp. etc.	—	6	50	USD	5,431	-	USD	5,431	—

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 (B.V.I) International Investment Holdings Ltd.	Prncipal Guaranteed Yield Bond : Morgan — USD TWD Linked Floater	—	6	50	USD	5,000	-	USD	5,000	—
President (B.V.I) International Investment Holdings Ltd.	Accuray Inc.	—	7	1,468	USD	10,393	-	USD	10,393	—
President (B.V.I) International Investment Holdings Ltd.	Taiwan Cement Corp. etc.	—	7	125,007	HKD	149,232	-	HKD	149,232	—
President (B.V.I) International Investment Holdings Ltd.	Stock : Xiang Lu Industries Ltd. etc.	—	9	88,184	USD	19,568	-	-	-	—
President (B.V.I) International Investment Holdings Ltd.	Uni-Home Tech Corp.	An investee company accounted for under the equity method by the investor	11	47,472	USD	51,077	50.00	USD	51,077	—
President (B.V.I) International Investment Holdings Ltd.	AndroScience Corp.	An investee company accounted for under the equity method by the investor	11	11,079	USD	1,493	41.32	USD	1,493	—
President (B.V.I) International Investment Holdings Ltd.	President Energy Development (Cayman Islands) Ltd.	An investee company accounted for under the equity method by the investor	11	12,088	USD	11,857	40.29	USD	12,088	—

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 (B.V.I) International Investment Holdings Ltd.	Outlook Investment Pte Ltd.	An investee company accounted for under the equity method by the investor	11	9,608	USD	16,129	25.00	USD	16,129	—
Uni-President Hong Kong Holdings Ltd.	President Enterprises (China) Investment Corp.	An investee company accounted for under the equity method by the investor	11	-	CNY	7,433,894	100.00	CNY	7,433,894	—
Uni-President 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	5,805	100.00	CNY	5,805	—
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	884,096	100.00	CNY	884,096	—
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	793,938	100.00	CNY	793,938	—
President Enterprises (China) Investment Corp.	Guangzhou President Enterprises Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	CNY	688,713	100.00	CNY	688,713	—
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	652,880	100.00	CNY	652,880	—
President Enterprises (China) Investment Corp.	Zhengzhou President Enterprises Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	CNY	459,938	100.00	CNY	459,938	—
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	330,887	100.00	CNY	330,887	—
President Enterprises (China) Investment Corp.	Fuzhou President Enterprises Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	CNY	275,855	100.00	CNY	275,855	—

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 Enterprises (China) Investment Corp.	Hefei President Enterprises Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	CNY	272,716	100.00	CNY	272,716	—
President Enterprises (China) Investment Corp.	Shenyang President Enterprises Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	CNY	244,493	100.00	CNY	244,493	—
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	225,141	100.00	CNY	225,141	—
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	168,142	83.33	CNY	168,142	—
President Enterprises (China) Investment Corp.	Nanchang President Enterprises Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	CNY	210,169	80.26	CNY	210,169	—
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	468,350	32.59	CNY	468,350	—
President Enterprises (China) Investment Corp.	Taizhou President Enterprises Co., Ltd. etc.	An investee company accounted for under the equity method by the investor etc.	11	-	CNY	452,531	-	CNY	452,531	—
Chengdu President Enterprises Food Co., Ltd.	Heilongjiang Wondersun Dairy Co.	—	9	17,649	CNY	46,006	1.80		-	—
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	159,233	75.00	CNY	159,233	—
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	99,700	19.87	CNY	99,700	—

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.	Yantai North Andre Juice Co., Ltd.	An investee company accounted for under the equity method by the investor	11	424,184	CNY	150,606	10.37	CNY	150,606	—
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 etc.	11	-	CNY	98,113	-	CNY	98,113	—
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 President Enterprises Management	An investee company accounted for under the equity method by the investor	11	-	CNY	174,938	100.00	CNY	174,938	—
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	171,040	75.00	CNY	171,040	—
Kunshan President Enterprises Food Co., Ltd.	Uni-President Enterprise (Jinan) Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	CNY	79,991	75.00	CNY	79,991	—
Kunshan President Enterprises Food Co., Ltd.	Uni-President Shanghai Pearly Century Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	CNY	349,984	66.67	CNY	349,984	—
Kunshan President Enterprises Food Co., Ltd.	Xuzhou President Enterprises Co., Ltd. etc.	An investee company accounted for under the equity method by the investor etc.	11	-	CNY	118,256	-	CNY	118,256	—
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	107,619	75.00	CNY	107,619	—

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 :									
Wuhan President Enterprises Food Co., Ltd.	Wuhan Zijiang President Enterprises Co., Ltd. etc	An investee company accounted for under the equity method by the investor etc.	11	-	CNY	149,687	50.00	CNY	149,687	—
Zhengzhou President Enterprises Co., Ltd.	Sanxi President Enterprises Corp.	An investee company accounted for under the equity method by the investor	11	-	CNY	85,059	100.00	CNY	85,059	—
Zhengzhou President Enterprises Co., Ltd.	Henan President Enterprise Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	CNY	65,787	100.00	CNY	65,787	—
Zhengzhou President Enterprises Co., Ltd.	United Advisor Venture Management Ltd.	An investee company accounted for under the equity method by the investor	11	-	CNY	99,700	19.87	CNY	99,700	—
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	215,664	15.24	CNY	215,664	—
Guangzhou President Enterprises Co., Ltd.	Nanning President Enterprises Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	CNY	87,488	75.00	CNY	87,488	—
Guangzhou President Enterprises Co., Ltd.	Yantai North Andre Juice Co., Ltd.	An investee company accounted for under the equity method by the investor	11	213,277	CNY	75,724	5.22	CNY	75,724	—
Guangzhou President Enterprises Co., Ltd.	Zhanjiang President Enterprises Co., Ltd. etc.	An investee company accounted for under the equity method by the investor etc.	11	-	CNY	127,016	-	CNY	127,016	—
Shanghai President Enterprises Management	Uni-President Shanghai Pearly Century Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	CNY	174,949	33.33	CNY	174,949	—
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	125,785	100.00	USD	125,785	—
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	72,966	100.00	USD	72,966	—

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 :									
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	32,869	100.00	USD	32,869	—
Cayman Ton Yi Industrial Holdings Ltd.	Zhangzhou Ton Yi Industries Packaging Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	USD	28,799	100.00	USD	28,799	—
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	19,157	100.00	USD	19,157	—
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	12,738	100.00	USD	12,738	—
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	123,704	86.80	USD	123,704	—
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	68,784	82.86	USD	68,784	—
	Bond Under Repurchase Agreement :									
President Life Sciences Co., Ltd. etc.	International Bills Finance Co., Ltd. etc.	—	13	-		21,953	-		21,953	—
	Beneficiary Certificates :									
President Life Sciences Co., Ltd. etc.	UPAMC James Bond Fund. etc.	—	6	125,160		1,883,279	-		1,883,279	—
	Stock :									
President Life Sciences Co., Ltd. etc.	Chimei Innolux Co., Ltd. etc.	—	7	26,636		385,814	-		385,814	—

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 Life Sciences Co., Ltd. etc.	Phalanx Biotech Corp. etc.	An investee company accounted for under the equity method by the investor etc.	9	25,225	\$ 193,538	-	\$ -	—
President Life Sciences Co., Ltd. etc.	President Life Sciences Cayman etc.	An investee company accounted for under the equity method by the investor etc.	11	521,270	7,636,821	-	7,690,967	—

(Note 1) 10,000,000 shares of outstanding common stock of Chimei Innolux Co., Ltd. with book value of \$106,500; 10,000,000 shares of outstanding common stock of Ton-Yi Industrial Corp. with book value of \$118,756, and 5,000,000 shares of outstanding common stock of TTET Union Corp. with book value of \$95,359 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) 119,000,000 shares of outstanding common stock with book value of \$739,263 was used as collateral for loan.

(Note 4) 24,000,000 shares of outstanding common stock with book value of \$259,177 was used as collateral for loan.

(Note 5) 24,313,000 shares of outstanding common stock with book value of \$380,097 was used as collateral for loan.

(Note 6) 40,000,000 shares of outstanding common stock with book value of \$345,570 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)	\$ 700,695	(\$ 700,000)	\$ 695	-	\$ -	-	\$ -
Uni-President Enterprises Corp.	Wan Tai Money Market Fund	6	-	-	-	-	47,747	700,000	(47,747)	700,731	(700,000)	731	-	-	-	-
Uni-President Enterprises Corp.	UPAMC James Bond Fund	6	-	-	-	-	43,285	700,000	(43,285)	700,693	(700,000)	693	-	-	-	-
Uni-President Enterprises Corp.	Taishin Ta-Chong Money Market Fund	6	-	-	-	-	43,661	600,000	(43,661)	600,616	(600,000)	616	-	-	-	-
Uni-President Enterprises Corp.	FSITC Money Market Fund	6	-	-	-	-	3,475	600,000	(3,475)	600,598	(600,000)	598	-	-	-	-
	Stock :															
Uni-President Enterprises Corp.	Cayman President Holdings Ltd.	11	Capital increase	-	156,136	21,964,197	50,000	1,467,868	-	-	-	-	-	2,678,392	206,136	26,110,457
	Beneficiary Certificates :															
Uni-President Vendor Corp.	UPAMC James Bond Fund	6	-	-	4,966	80,000	10,830	175,000	(14,869)	240,434	(240,000)	434	-	87	927	15,087
	Beneficiary Certificates :															
Uni-President Vendor Corp.	Wan Tai Money Market Fund	6	-	-	5,145	75,000	11,600	170,000	(12,998)	190,524	(190,000)	524	-	72	3,747	55,072
Uni-President Vendor Corp.	Hua Nan Phoenix Monex Market Fund	6	-	-	4,451	70,000	10,138	160,000	(9,525)	150,385	(150,000)	385	-	76	5,064	80,076
President Chain Store Corp.	UPAMC James Bond Fund	6	-	-	31,020	500,000	160,866	2,600,000	(93,025)	1,500,980	(1,500,000)	980	-	1,765	98,861	1,601,765

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.	Prudential Money Market Fund	6	-	-	32,756	\$ 500,000	71,926	\$1,100,000	(104,682)	\$1,600,233	(\$1,600,000)	\$ 233	-	\$ -	-	\$ -
President Chain Store Corp.	Taishin 1699 Money Market Fund	6	-	-	-	-	76,457	1,000,000	-	-	-	-	-	2,057	76,457	1,002,057
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	-	1,732	64,616	851,732
President Chain Store Corp.	FSITC Money Market Fund	6	-	-	-	-	2,901	500,000	(2,901)	501,578	(500,000)	1,578	-	-	-	-
President Chain Store Corp.	Polaris Depot Money Market Fund	6	-	-	-	-	43,073	500,000	-	-	-	-	-	1,908	43,073	501,908
	Beneficiary Certificates :															
President Chain Store Corp.	ING Taiwan Money Capital Income Fund	6	-	-	63,545	1,000,000	-	-	(63,545)	1,004,664	(1,000,000)	4,664	-	-	-	-
President Chain Store Corp.	JIH Sun Money Market Fund	6	-	-	35,065	500,000	-	-	(35,065)	502,462	(500,000)	2,462	-	-	-	-
	Stock :															
President Chain Store Corp.	President Chain Store (BVI) Holdings Ltd.	11	Capital increase	-	106,575	2,782,507	32,324	954,343	-	-	-	-	-	(29,170)	138,899	3,707,680
	Bills Under Repurchase Agreement :															
ScinoPharm Taiwan Ltd.	Mega Bills Finance Corp.	13	-	-	-	-	-	1,595,795	-	1,523,703	(1,523,534)	169	-	-	-	72,261
ScinoPharm Taiwan Ltd.	Taishin International Bank	13	-	-	-	-	-	822,413	-	723,546	(723,459)	87	-	-	-	98,954
ScinoPharm Taiwan Ltd.	China Trust Commercial Bank	13	-	-	-	49,846	-	602,771	-	652,684	(652,617)	67	-	-	-	-

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
Bills Under Repurchase Agreement :																
ScinoPharm Taiwan Ltd.	China Bills Finance Co., Ltd.	13	-	-	-	\$ -	-	\$ 444,459	-	\$ 444,505	(\$ 444,459)	\$ 46	-	\$ -	-	\$ -
ScinoPharm Taiwan Ltd.	International Bills Finance Co., Ltd.	13	-	-	-	9,988	-	421,291	-	431,324	(431,279)	45	-	-	-	-
Stock :																
ScinoPharm Taiwan Ltd.	SPT International, Ltd.	11	Capital increase	-	29,825	957,265	10,720	319,018	-	-	-	-	-	(163,576)	40,545	1,112,707
President Packaging Corp.	President Packaging Holdings Ltd.	11	Capital increase	-	-	-	-	131,558	-	-	-	-	-	(2,038)	-	129,520
Beneficiary Certificates :																
President Coffee Corp.	JiH Sun Money Market Fund	6	-	-	7,013	100,000	32,128	460,000	(32,167)	460,302	(460,000)	302	-	-	6,974	100,000
President Coffee Corp.	Eastspring Investments Well Pool Money Market Fund	6	-	-	7,629	100,000	25,877	340,000	(33,506)	440,391	(440,000)	391	-	-	-	-
President Coffee Corp.	Fuhwatrust Money Market Fund	6	-	-	-	-	22,878	320,000	(22,878)	320,242	(320,000)	242	-	-	-	-
President Coffee Corp.	Polaris Depot Money Market Fund	6	-	-	8,629	100,000	25,792	300,000	(25,839)	300,546	(300,000)	546	-	-	8,582	100,000
President Coffee Corp.	ING Taiwan Money Capital Income Fund	6	-	-	1,906	30,000	27,894	440,000	(29,800)	470,233	(470,000)	233	-	-	-	-
President Coffee Corp.	FSITC Taiwan Money Market Fund	6	-	-	6,785	100,000	21,662	320,000	(28,447)	420,446	(420,000)	446	-	-	-	-
President Coffee Corp.	Federal Money Market	6	-	-	7,851	100,000	23,468	300,000	(23,510)	300,542	(300,000)	542	-	-	7,809	100,000
President Coffee Corp.	Taishin Lucky Money Market Fund	6	-	-	-	-	24,146	260,000	(24,146)	260,139	(260,000)	139	-	-	-	-

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.	Capital income Fund	6	-	-	-	\$ -	8,969	\$ 140,000	(8,969)	\$ 140,044	(\$ 140,000)	\$ 44	-	\$ -	-	\$ -
	Stock :															
President International Development Corp.	Chunghwa Telecom Corp.	7	-	-	3,978	397,763	3,950	365,155	(1,050)	103,124	(83,840)	19,284	-	(33,270)	6,878	645,808
	Beneficiary Certificates :															
Retail Support International Corp.	FSITC Money Market Fund	6	-	-	67	11,574	4,503	776,800	(4,570)	788,488	(788,373)	115	(1)	-	-	-
Retail Support International Corp.	JIH Sun Money Market Fund	6	-	-	-	-	46,478	608,250	(46,478)	608,330	(608,250)	80	-	-	-	-
Retail Support International Corp.	Capital Money Market Fund	6	-	-	-	-	28,820	450,000	(21,559)	336,532	(336,497)	35	9	7,261	113,512	
Retail Support International Corp.	UPAMC James Bond Fund	6	-	-	-	-	20,731	335,500	(11,046)	178,621	(178,600)	21	13	9,685	156,913	
President Kikkoman Inc.	UPAMC James Bond Fund	6	-	-	1,088	17,506	8,756	141,500	(7,318)	118,242	(118,089)	153	-	2,526	40,917	
President Pharmaceutical Corp.	Fuhwatrust Money Market Fund	6	-	-	8,246	115,020	82,968	1,161,000	(75,533)	1,056,625	(1,056,159)	466	-	112	15,681	219,973
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	-	-	-	-

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 Drugstore Business Corp.	Federal Money Market	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.	Wan Tai Money Market Fund	6	-	-	3,889	56,798	14,480	212,000	(16,319)	239,000	(238,536)	464	-	(143)	2,050	30,119
President Information Corp.	UPAMC James Bond Fund	6	-	-	4,601	74,156	6,497	105,000	(7,797)	126,000	(125,537)	463	-	(133)	3,301	53,486
	Stock :															
President Chain Store(BVI) Holdings Ltd.	President Chain Store in Hong Kong Holdings Limited	11	Capital increase	-	90,088	1,881,212	19,464	570,274	-	-	-	-	-	(231,040)	109,552	2,220,446
President Chain Store(BVI) Holdings Ltd.	PresiClerc Limited	11	Capital increase	-	18,040	-	18,040	189,264	-	-	-	-	-	(34,290)	36,080	154,974
SPT International Ltd.	ScinoPharm (Changshu) Pharmaceuticals, Ltd.	11	Capital increase	-	-	USD 24,053	-	USD 10,000	-	-	-	-	-	(USD 4,920)	-	USD 29,133
Uni-President Enterprises China Holdings Ltd.	Uni-President Asia Holdings Ltd.	11	Capital increase	-	31,072,000	CNY 6,388,553	10,552,500	CNY 664,870	-	-	-	-	-	CNY 801,105	41,624,500	CNY 7,854,528
Uni-President Asia Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	11	Capital increase	-	701,258	CNY 6,522,080	860,535	CNY 664,871	-	-	-	-	-	CNY 801,744	1,561,793	CNY 7,988,695

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 :																						
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Vietnam) Co., Ltd.	11	Capital increase	-	-	USD	91,864	-	USD	13,800	-	\$	-	\$	-	-	USD	4,186	-	USD	109,850	
Uni-President Foodstuff (BVI) Holdings Ltd.	Zhanjiang Aquatic Feed Co., Ltd.	11	Capital increase	-	-	USD	4,000	-	USD	4,000	-	-	-	-	-	(USD)	18	-	USD	3,982		
Principal Guaranteed Yield Bond :																						
President (B.V.I) International Investment Holdings Ltd.	Morgan-USD TWD Linked Floater	6	-	-	-	USD	5,000	50	USD	5,000	-	-	-	-	-	-	-	50	USD	5,000		
Convertible Bonds :																						
President (B.V.I) International Investment Holdings Ltd.	Asia Cement Corp.	6	-	-	-	USD	4,550	50	USD	4,550	-	-	-	-	-	USD	281	50	USD	4,831		
Stock :																						
President (B.V.I) International Investment Holdings Ltd.	Taiwan Cement Corp.	7	-	-	-	HKD	34,908	11,333	HKD	34,908	-	-	-	-	-	(HKD)	13,149	11,333	HKD	21,759		
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	1,868	1,468	USD	10,393
Beneficiary Certificates :																						
Vision Distribution Service Corp.	UPAMC James Bond Fund	6	-	-	4,414	USD	71,147	13,609	USD	219,954	(13,998)	226,380	(225,954)	426	USD	61	-	4,025	USD	65,208		

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 Logistics International Corp.	UPAMC James Bond Fund	6	-	-	3,137	\$ 50,562	21,267	\$ 343,760	(\$22,728)	\$ 367,280	(\$ 367,164)	\$ 116	- (\$ 9)	1,676	\$ 27,149	
President Logistics International Corp.	Eastspring Investments Well Pool Money Market Fund	6	-	-	3,127	40,984	26,202	344,600	(28,479)	374,500	(374,374)	126	- (6)	850	11,204	
Chieh Shun Transport Corp.	Eastspring Investments Well Pool Money Market Fund	6	-	-	1,298	17,013	24,643	323,800	(24,113)	316,920	(316,726)	194	- 5	1,828	24,092	
Chieh Shun Transport Corp.	UPAMC James Bond Fund	6	-	-	1,274	20,540	12,159	196,440	(12,515)	202,250	(202,094)	156	- (4)	918	14,882	
Retail Support Taiwan Corp.	FSITC Money Market Fund	6	-	-	124	21,368	893	154,100	(925)	159,568	(159,488)	80	- (6)	92	15,974	
	Stock :															
President Chain Store in Hong Kong Holdings Limited	President Chain Store (Shanghai) Ltd.	11	Capital increase	-	-	560,099	-	277,005	-	-	-	-	- (301,628)	-	535,476	
President Chain Store in Hong Kong Holdings Limited	Shanghai Cold Stone Ice Cream Corporation	11	Capital increase	-	-	102,490	-	278,341	-	-	-	-	- (9,349)	-	371,482	
Uni-President Hong Kong Holdings Ltd.	President Enterprises (China) Investment Corp.	11	Capital increase	-	-	CNY5,968,952	-	CNY 664,964	-	-	-	-	- CNY 799,978	-	CNY7,433,894	

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 Enterprises (China) Investment Corp.	Kunshan President Enterprises Food Co., Ltd.	11	Capital increase	-	-	CNY 764,738	-	CNY 95,171	-	\$ -	\$ -	\$ -	-	-	CNY 24,187	-	CNY 884,096
President Enterprises (China) Investment Corp.	Guangzhou President Enterprises Co., Ltd.	11	Capital increase	-	-	CNY 514,706	-	CNY 94,819	-	-	-	-	-	-	CNY 79,188	-	CNY 688,713
President Enterprises (China) Investment Corp.	Chengdu President Enterprises Food Co., Ltd.	11	Capital increase	-	-	CNY 532,574	-	CNY 94,820	-	-	-	-	-	-	CNY 25,486	-	CNY 652,880
President Enterprises (China) Investment Corp.	Wuhan President Enterprises Food Co., Ltd.	11	Capital increase	-	-	CNY 663,335	-	CNY 94,820	-	-	-	-	-	-	CNY 35,783	-	CNY 793,938
President Enterprises (China) Investment Corp.	Xinjiang President Enterprises Food Co., Ltd.	11	Capital increase	-	-	CNY 228,030	-	CNY 76,179	-	-	-	-	-	-	CNY 26,678	-	CNY 330,887
President Enterprises (China) Investment Corp.	Shenyang President Enterprises Co., Ltd.	11	Capital increase	-	-	CNY 149,176	-	CNY 63,213	-	-	-	-	-	-	CNY 32,104	-	CNY 244,493

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 President Enterprises Co., Ltd.	11	Capital increase	-	-	CNY 183,028	-	CNY 62,952	-	\$ -	\$ -	\$ -	-	CNY 26,736	-	CNY 272,716
Kunshan President Enterprises Food Co., Ltd.	Hangzhou President Enterprise Co., Ltd.	11	Capital increase	-	-	CNY 21,342	-	CNY 35,673	-	-	-	-	-	(CNY 321)	-	CNY 56,694
Kunshan President Enterprises Food Co., Ltd.	Uni-President Enterprise (Jinan) Co., Ltd.	11	Capital increase	-	-	CNY 51,327	-	CNY 33,918	-	-	-	-	-	(CNY 5,254)	-	CNY 79,991
Chengdu President Enterprises Food Co., Ltd.	Chongqing President Enterprises Co., Ltd.	11	Capital increase	-	-	CNY 83,497	-	CNY 78,001	-	-	-	-	-	(CNY 2,265)	-	CNY 159,233
Zhengzhou President Enterprises Co., Ltd.	Shanxi President Enterprises Corp.	11	Capital increase	-	-	-	-	CNY 85,543	-	-	-	-	-	(CNY 484)	-	CNY 85,059
Zhengzhou President Enterprises Co., Ltd.	Henan President Enterprise Co., Ltd.	11	Capital increase	-	-	-	-	CNY 66,328	-	-	-	-	-	(CNY 541)	-	CNY 65,787
Cayman Ton Yi Industrial Holdings Ltd.	Zhangzhou Ton Yi Industries Packaging Co., etc.	11	Capital increase	-	-	USD 16,914	-	USD 13,000	-	-	-	-	-	(USD 1,115)	-	USD 28,799
Cayman Ton Yi Industrial Holdings Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	11	Capital increase	-	-	-	-	USD 30,000	-	-	-	-	-	USD 2,869	-	USD 32,869

(Note) The code number explanation is as follows:

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

5. Acquisition of real estate with an amount exceeding \$100,000 or 20 percent of the contributed capital (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	Owner	Relationship of sales	Transfer Day	Amount	The corporation of decision price	Reason for acquisition
Scino Pharm Taiwan Ltd.	Construction of Injectable Plant Facility	101. 6	About \$1, 100, 000	\$ -	-	-	-	-	-	\$ -	Negotiation	Building for business use
Scino Pharm (Changshu) Pharmaceuticals, Ltd.	Phase I of plant construction	99. 4~101. 9	CNY 58, 758	CNY 54, 286	Zhejiang Meiyang International Engineering Design Co., Ltd.	-	-	-	-	-	"	"
President Musashino Corp.	Plant	100. 5	278, 500	278, 500	Chuan-hsin construction Co., Ltd.	-	-	-	-	-	"	For business use
President Transnet Corp.	Plant	101. 1~101. 9	496, 144	496, 144	Tony Construction Co.,Ltd.	-	-	-	-	-	"	"

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

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)	(\$ 5,819,001)	(17)	(Note 1)	\$ -	(Note 1)	\$ 1,060,075	15	-
Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	(Sales)	(5,376,545)	(15)	(Note 1)	-	(Note 1)	747,333	10	-
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(2,128,973)	(6)	(Note 1)	-	(Note 1)	533,742	7	-
Uni-President Enterprises Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	(Sales)	(2,064,892)	(6)	(Note 1)	-	(Note 1)	285,718	4	-
Uni-President Enterprises Corp.	Tun Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(1,362,098)	(4)	(Note 1)	-	(Note 1)	416,443	6	-
Uni-President Enterprises Corp.	Tung Shun Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(1,028,275)	(3)	(Note 1)	-	(Note 1)	317,454	4	-
Uni-President Enterprises Corp.	Kuan Chang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(588,738)	(2)	(Note 1)	-	(Note 1)	125,797	2	-
Uni-President Enterprises Corp.	Tung Chang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(484,795)	(1)	(Note 1)	-	(Note 1)	27,443	-	-
Uni-President Enterprises Corp.	Uni-President Vendor Corp.	Subsidiary accounted for under the equity method	(Sales)	(484,065)	(1)	(Note 1)	-	(Note 1)	61,184	1	-
Uni-President Enterprises Corp.	Tone Chu Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(475,923)	(1)	(Note 1)	-	(Note 1)	126,520	2	-
Uni-President Enterprises Corp.	Far-Tung Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(442,439)	(1)	(Note 1)	-	(Note 1)	80,499	1	-
Uni-President Enterprises Corp.	Tung Yi Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(437,759)	(1)	(Note 1)	-	(Note 1)	130,439	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-Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(\$ 394,250)	(1)	(Note 1)	\$ -	(Note 1)	\$ 114,386	2	-
Uni-President Enterprises Corp.	TTET Union Corp.	An investee company accounted for under the equity method	(Sales)	(338,612)	(1)	(Note 1)	-	(Note 1)	41,285	1	-
Uni-President Enterprises Corp.	Tung Che Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(223,996)	(1)	(Note 1)	-	(Note 1)	74,851	1	-
Uni-President Enterprises Corp.	Hsin Tung Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(194,896)	(1)	(Note 1)	-	(Note 1)	10,701	-	-
Uni-President Enterprises Corp.	Xin Ya Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(167,148)	-	(Note 1)	-	(Note 1)	48,951	1	-
Uni-President Enterprises Corp.	Wei-Tong Enterprises Coporation	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(148,090)	-	(Note 1)	-	(Note 1)	7,702	-	-
Uni-President Enterprises Corp.	Chang Tung Corporation Limited	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(142,812)	-	(Note 1)	-	(Note 1)	6,604	-	-
Uni-President Enterprises Corp.	Tung-Ying Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(138,964)	-	(Note 1)	-	(Note 1)	3,475	-	-
Uni-President Enterprises Corp.	Tait Marketing & Distribution Co., Ltd.	An investee company accounted for under the equity method	(Sales)	(137,908)	-	(Note 1)	-	(Note 1)	12,507	-	-
Uni-President Enterprises Corp.	Tung Yu Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(135,943)	-	(Note 1)	-	(Note 1)	3,932	-	-
Uni-President Enterprises Corp.	Jin Hui Food Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(133,302)	-	(Note 1)	-	(Note 1)	7,087	-	-

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.	He-Zhi Enterprises Coporation	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(\$ 126, 637)	-	(Note 1)	\$ -	(Note 1)	\$ 8, 497	-	-
Uni-President Enterprises Corp.	Lien Yu Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(118, 376)	-	(Note 1)	-	(Note 1)	830	-	-
Uni-President Enterprises Corp.	Tung Shen Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(117, 131)	-	(Note 1)	-	(Note 1)	23, 972	-	-
Uni-President Enterprises Corp.	Yuan-Tai Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(116, 011)	-	(Note 1)	-	(Note 1)	29, 986	-	-
Uni-President Enterprises Corp.	President Kikkoman Inc.	An investee company accounted for under the equity method	Purchases	819, 330	4	(Note 1)	-	(Note 1)	(78, 541)	(3)	-
Uni-President Enterprises Corp.	President Nisshin Corp.	An investee company accounted for under the equity method	Purchases	338, 629	2	(Note 1)	-	(Note 1)	(31, 399)	(1)	-
Uni-President Enterprises Corp.	President Packaging Corp.	An investee company accounted for under the equity method	Purchases	167, 339	1	(Note 1)	-	(Note 1)	(9, 046)	-	-
Uni-President Vendor Corp.	Uni-President Enterprises Corp.	The Company	Purchases	484, 065	17	Closes its accounts 30~60 days after the end of each month	-	-	(61, 184)	(45)	-
President Packaging Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	(Sales)	(228, 550)	(17)	Closes its accounts 30~50 days after the end of each month	-	-	64, 722	23	-
President Packaging Corp.	Uni-President Enterprises Corp.	The Company	(Sales)	(167, 339)	(11)	One month	-	-	9, 046	3	-
Nanlien International Corp.	Lien Bo Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(789, 834)	(41)	Closes its accounts 15~60 days after the end of each month	-	-	47, 952	32	-
Nanlien International Corp.	Lien Song Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(195, 158)	(10)	Closes its accounts 12 days after the end of each month	-	-	12, 211	8	-
Nanlien International Corp.	Huei Tung Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(102, 743)	(5)	Closes its accounts 15~60 days after the end of each month	-	-	43, 947	30	-
Tait Marketing & Distribution Co., Ltd.	Weilih Food Industrial Co., Ltd.	An investee company accounted for under the equity method	(Sales)	(207, 966)	(21)	(Note 5)	-	(Note 5)	52, 722	23	-

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
Tait Marketing & Distribution Co., Ltd.	Retail Support International Corp.	An investee company accounted for under the equity method	(Sales)	(\$ 156,714)	(16)	(Note 5)	\$ -	(Note 5)	\$ 85,372	37	-
Tait Marketing & Distribution Co., Ltd.	Uni-President Enterprises Corp.	The Company	Purchases	137,908	16	(Note 5)	-	(Note 5)	(12,008)	(7)	-
President Nisshin Corp.	Uni-President Enterprises Corp.	The Company	(Sales)	(338,629)	(34)	Closes its accounts 30 days after the end of each month	-	-	31,399	13	-
President Musashino Corp.	Uni-President Cold Chain Corp.	An investee company accounted for under the equity method	(Sales)	(1,300,386)	(100)	Closes its accounts 45 days after the end of each month	-	-	375,380	100	-
President Kikkoman Inc.	Uni-President Enterprises Corp.	The Company	(Sales)	(819,330)	(100)	One month	-	-	78,541	95	-
Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd.	An investee company of Ton-Yi Industrial Corp. accounted for under the equity method	(Sales)	(5,839,260)	(34)	30 days after shipping	-	-	656,607	49	-
Ton-Yi Industrial Corp.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Ton-Yi Industrial Corp. accounted for under the equity method	(Sales)	(163,708)	(1)	30 days after shipping	-	-	19,086	2	-
Ton-Yi Industrial Corp.	TTET Union Corp.	An investee company accounted for under the equity method	(Sales)	(183,856)	(1)	Closes its accounts 30 days after the end of each month	-	-	40,126	3	-
Ton-Yi Industrial Corp.	Tovecan Corp.	An investee company of Ton-Yi Industrial Corp. accounted for under the equity method	(Sales)	(153,509)	-	90 days after shipping	-	-	68,730	5	-
Ton-Yi Industrial Corp.	Jiangsu Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Jiangsu Ton Yi Holdings Ltd. accounted for under the equity method	(Sales)	(105,339)	-	30 days after shipping	-	-	5,396	-	-
Ton-Yi Industrial Corp.	Toyota Tsusho Corp.	Director	Purchases	3,855,699	26	The same with third party	-	-	(20,510)	(8)	-
President Chain Store Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	Purchases	40,528,308	56	Closes its accounts 10~54 days after the end of each month	(Note 2)	-	(4,357,433)	(31)	-
President Chain Store Corp.	Uni-President Cold Chain Corp.	An investee company accounted for under the equity method	Purchases	18,370,172	25	Closes its accounts 20~70 days after the end of each month	(Note 2)	-	(4,149,296)	(29)	-
President Chain Store Corp.	Wisdom Distribution Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	8,183,687	11	Closes its accounts 30~60 days after the end of each month	(Note 2)	-	(1,591,673)	(11)	-
President Chain Store Corp.	Uni-President Enterprises Corp.	The Company	Purchases	2,128,973	3	Closes its accounts 35 days after the end of each month	-	-	(533,742)	(4)	-
President Chain Store Corp.	Qware Systems & Services Corp.	An investee company accounted for under the equity method	Purchases	259,616	-	Closes its accounts 45 days after the end of each month	-	-	(62,504)	(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
President Chain Store Corp.	Tung Guan Enterprises Co., Ltd.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	\$ 120,282	-	Closes its accounts 55 days after the end of each month	\$ -	-	(\$ 40,056)	(3)	-
ScinoPharm Taiwan Ltd.	ScinoPharm (Kunshan) Biochemical Technology Co., Ltd.	An investee company accounted for under the equity method	Purchases	310,661	24	90 days after receiving	-	-	(22,901)	(17)	-
Uni-President Cold Chain Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(18,370,172)	(98)	Closes its accounts 20~70 days after the end of each month	(Note 3)	-	4,149,296	95	-
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)	(227,222)	(1)	Closes its accounts 45 days after the end of each month	(Note 3)	-	56,288	1	-
Uni-President Cold Chain Corp.	Uni-President Enterprises Corp.	The Company	Purchases	5,819,001	34	Closes its accounts 30 days after the end of each month	-	-	(1,060,075)	(25)	-
Uni-President Cold Chain Corp.	President Musashino Corp.	An investee company accounted for under the equity method	Purchases	1,300,386	8	Closes its accounts 45 days after the end of each month	-	-	(375,380)	(9)	-
Uni-President Cold Chain Corp.	Century Quick Services Restaurant Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	113,674	1	Closes its accounts 50 days after the end of each month	-	-	(6,775)	-	-
Uni-President Cold Chain Corp.	Uni-President Oven Bakery Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	130,693	1	Closes its accounts 50 days after the end of each month	-	-	(30,269)	(1)	-
Uni-President Cold Chain Corp.	Kuang Chuan Dairy Co., Ltd.	An investee company accounted for under the equity method	Purchases	193,676	1	Closes its accounts 65 days after the end of each month	-	-	(74,600)	(2)	-
Retail Support International Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(40,528,308)	(89)	Closes its accounts 10~54 days after the end of each month	(Note 3)	-	4,357,433	77	-
Retail Support International Corp.	President Drugstore Business Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(4,848,384)	(10)	Closes its accounts 45~60 days after the end of each month	(Note 3)	-	1,146,867	20	-
Retail Support International Corp.	President Coffee Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(438,498)	(1)	Closes its accounts 15~28 days after the end of each month	-	-	68,424	1	-
Retail Support International Corp.	Uni-President Enterprises Corp.	The Company	Purchases	2,064,892	5	Closes its accounts 30~60 days after the end of each month	-	-	(285,718)	(3)	-
Retail Support International Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	1,764,706	4	Closes its accounts 30 days after the end of each month	-	-	(207,451)	(2)	-

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
Retail Support International Corp.	President Pharmaceutical Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	\$ 1,073,691	2	Closes its accounts 30~80 days after the end of each month	\$ -	-	(\$ 351,299)	(4)	-
Retail Support International Corp.	Lien Bo Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	587,916	1	Closes its accounts 15~70 days after the end of each month	-	-	(130,854)	(1)	-
Retail Support International Corp.	Weilieh Food Industrial Co., Ltd.	An investee company accounted for under the equity method	Purchases	252,410	1	Closes its accounts 30~60 days after the end of each month	-	-	(81,624)	(1)	-
Retail Support International Corp.	President Packaging Corp.	An investee company accounted for under the equity method	Purchases	288,550	1	Closes its accounts 30~50 days after the end of each month	-	-	(64,772)	(1)	-
Retail Support International Corp.	President Transnet Corp.	An investee company accounted for under the equity method	Purchases	170,548	1	Closes its accounts 30~45 days after the end of each month	-	-	(44,956)	-	-
Retail Support International Corp.	Tait Marketing & Distribution Co., Ltd.	An investee company accounted for under the equity method	Purchases	156,714	-	Closes its accounts 30~90 days after the end of each month	-	-	(85,372)	(1)	-
President Information Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(538,724)	(77)	Closes its accounts 30 days after the end of each month	-	-	106,057	69	-
Tung Che Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	223,996	78	Two months	-	-	(74,851)	(81)	-
President Coffee Corp.	Tung Chang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	478,760	29	Closes its accounts 30 days after the end of each month	-	-	(103,742)	(30)	-
President Coffee Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	Purchases	438,498	25	Closes its accounts 15~28 days after the end of each month	-	-	(68,424)	(20)	-
President Pharmaceutical Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	(Sales)	(1,073,691)	(44)	Closes its accounts 30~80 days after the end of each month	-	-	351,299	43	-
President Drugstore Business Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	Purchases	4,848,384	98	Closes its accounts 45~60 days after the end of each month	-	-	(1,146,867)	(99)	-
President Transnet Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	(Sales)	(170,548)	(4)	Closes its accounts 30~45 days after the end of each month	-	-	44,956	4	-
Wisdom Distribution Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(8,183,687)	(96)	Closes its accounts 30~60 days after the end of each month	-	-	1,591,673	83	-
Wisdom Distribution Services Corp.	Vision Distribution Service Corp.	An investee company of Wisdom Distribution Services Corp. accounted for under the equity method	Purchases	646,384	8	Closes its accounts 65 days after the end of each month	-	-	(307,875)	(11)	-

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
Wisdom Distribution Services Corp.	Cayenne Entertainment Technology Co., Ltd.	An investee company of Ton Yu Investment Inc. is its director	Purchases	\$ 250,039	3	Closes its accounts 60 days after the end of each month	\$ -	-	(\$ 20,459)	(1)	-
Wisdom Distribution Services Corp.	Qware Systems & Services Corp.	An investee company accounted for under the equity method	Purchases	194,167	2	Closes its accounts 60 days after the end of each month	-	-	(18,883)	(1)	-
Century Quick Services Restaurant Corp.	Uni-President Cold Chain Corp.	An investee company accounted for under the equity method	(Sales)	(113,674)	(30)	Closes its accounts 50 days after the end of each month	-	-	6,775	8	-
Capital Inventory Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(154,464)	(90)	Closes its accounts 60 days after the end of each month	-	-	30,964	89	-
Duskin Serve Taiwan Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(139,878)	(26)	Closes its accounts 40~60 days after the end of each month	-	-	38,137	32	-
Uni-President Oven Bakery Corp.	Uni-President Cold Chain Corp.	An investee company accounted for under the equity method	(Sales)	(130,693)	(44)	Closes its accounts 50 days after the end of each month	-	-	30,269	60	-
Qware Systems & Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(259,616)	(51)	Closes its accounts 45 days after the end of each month	-	-	62,504	56	-
Tung Ang Enterprises Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	(Sales)	(1,764,706)	(30)	Closes its accounts 30 days after the end of each month	-	-	207,451	19	-
Tung Ang Enterprises Corp.	Tun Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(1,333,251)	(23)	77 days after delivery	-	-	417,249	38	-
Tung Ang Enterprises Corp.	Far-Tung Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(530,679)	(9)	38 days after delivery	-	-	102,336	9	-
Tung Ang Enterprises Corp.	Tung Yu Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(405,995)	(6)	12 days after delivery	-	-	24,689	2	-
Tung Ang Enterprises Corp.	Tone Chu Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(275,249)	(5)	77 days after delivery	-	-	70,115	6	-
Tung Ang Enterprises Corp.	Huei Tung Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(270,060)	(5)	Closes its accounts 80 days after the end of each month	-	-	141,322	13	-
Tung Ang Enterprises Corp.	Hsin Tung Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(162,759)	(3)	17 days after delivery	-	-	14,001	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
Tung Ang Enterprises Corp.	Wei-Tong Enterprises Coporation	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(\$ 118,020)	(2)	25 days after delivery	\$ -	-	\$ 13,565	1	
Tung Ang Enterprises Corp.	Lien Yu Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(152,749)	(3)	12 days after delivery	-	-	8,736	1	
Tung Ang Enterprises Corp.	Chang Tung Corporation Limited	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(116,193)	(2)	12 days after delivery	-	-	9,284	1	
Tung Ang Enterprises Corp.	Tung-Bo Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(128,226)	(2)	12 days after delivery	-	-	4,904	-	
Tung Ang Enterprises Corp.	Lien Sheng Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(113,860)	(2)	12 days after delivery	-	-	4,527	-	
Tung Ang Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	5,376,545	100	(Note 4)	-	-	(747,733)	(100)	-
Vision Distribution Service Corp.	Wisdom Distribution Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(646,384)	(52)	Closes its accounts 65 days after the end of each month	-	-	307,875	33	-
Tung Guan Enterprises Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(120,282)	(58)	Closes its accounts 55 days after the end of each month	-	-	40,056	76	-
ScinoPharm (Kunshan) Biochemical Technology Co., Ltd.	ScinoPharm Taiwan Ltd.	An investee company accounted for under the equity method	(Sales)	(CNY 66,425)	(97)	90 days after delivery	-	-	CNY 4,960	37	-
Tung Yi Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	437,759	94	Closes its accounts 60 days	-	-	(130,439)	(97)	-
Xin Ya Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	167,148	100	Closes its accounts 60 days after the end of each month	-	-	(48,951)	(99)	-
Tung-Hsiang Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	394,250	58	Closes its accounts 60 days	-	-	(114,386)	(58)	-
Lien Bo Enterprises Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	(Sales)	(587,916)	(55)	Closes its accounts 15~70 days after the end of each month	-	-	130,854	44	-
Lien Bo Enterprises Corp.	Nanlien International Corp.	An investee company accounted for under the equity method	Purchases	789,834	70	Closes its accounts 15~60 days after the end of each month	-	-	(47,952)	(41)	-
Lien Bo Enterprises Corp.	Union Chinese Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	187,114	18	Closes its accounts 15~60 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
Lien Song Enterprises Corp.	Nanlien International Corp.	An investee company accounted for under the equity method	Purchases	\$ 195,158	94	Closes its accounts 12 days after the end of each month	\$ -	-	(\$ 12,211)	(93)	-
Tun Hsiang Enterprises Corp.	Presicarre Corp.	An investee company accounted for under the equity method	(Sales)	(690,869)	(24)	Closes its accounts 70 days after the end of each month	-	-	307,777	33	-
Tun Hsiang Enterprises Corp.	Hi-Life International Co., Ltd.	An investee company of Kuang Chuan Dairy Co., Ltd. accounted for under the equity method	(Sales)	(303,260)	(10)	Closes its accounts 45 days after the end of each month	-	-	83,529	9	-
Tun Hsiang Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	1,362,098	48	Two months	-	-	(416,443)	(47)	-
Tun Hsiang Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	1,333,251	45	77 days after delivery	-	-	(417,249)	47	-
Tung Shen Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	117,131	93	Closes its accounts 40 days after the end of each month	-	-	(23,972)	(97)	-
Tung Shun Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	1,028,275	97	Closes its accounts 60 days	-	-	(317,454)	(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	405,995	65	12 days after receiving	-	-	(24,689)	(58)	-
Tung Yu Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	135,943	22	Closes its accounts 15 days	-	-	(3,932)	(9)	-
Yuan-Tai Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	116,011	99	Closes its accounts 60 days after the end of each month	-	-	(29,986)	(98)	-
Tone Chu Enterprises Corp.	Presicarre Corp.	An investee company accounted for under the equity method	(Sales)	(329,045)	(43)	Closes its accounts 70 days after the end of each month	-	-	113,843	44	-
Tone Chu Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	475,923	62	Two months	-	-	(126,520)	(64)	-
Tone Chu Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	275,249	36	77 days after receiving	-	-	(70,115)	(35)	-
Tung-Bo Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	128,226	56	12 days after receiving	-	-	(4,904)	(45)	-
Hsin Tung Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	194,896	47	46 days after receiving	-	-	(10,701)	(33)	-
Hsin Tung Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	162,759	39	17 days after receiving	-	-	(14,001)	(44)	-

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 Logistics International Corp.	Uni-President Cold Chain Corp.	An investee company accounted for under the equity method	(Distribution revenue)	(\$ 695,764)	(43)	Closes its accounts 20 days after the end of each month	\$ -	-	\$ 83,658	41	-
President Logistics International Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	(Distribution revenue)	(518,971)	(32)	Closes its accounts 20 days after the end of each month	-	-	59,468	29	-
President Logistics International Corp.	Wisdom Distribution Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(217,828)	(13)	Closes its accounts 20 days after the end of each month	-	-	34,059	17	-
President Logistics International Corp.	Chieh Shun Transport Corp.	An investee company of President Logistics International Corp. accounted for under the equity method	Purchases	222,695	15	Closes its accounts 20 days after the end of each month	-	-	(66,971)	(42)	-
Chieh Shun Transport Corp.	President Transnet Corp.	An investee company of President Logistics International Corp. accounted for under the equity method	(Distribution revenue)	(412,380)	(63)	Closes its accounts 40 days after the end of each month	-	-	112,718	63	-
Chieh Shun Transport Corp.	President Logistics International Corp.	An investee company of Uni-President Cold Chain Corp. accounted for under the equity method	(Distribution revenue)	(222,695)	(34)	Closes its accounts 20 days after the end of each month	-	-	66,971	37	-
Cayman Ton Yi Industrial Holdings Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	(Sales)	(USD 113,941)	(58)	30 days after shipping	-	-	USD 11,156	52	-
Cayman Ton Yi Industrial Holdings Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Jiangsu Ton Yi Holdings Ltd. accounted for under the equity method	(Sales)	(USD 81,699)	(42)	30 days after shipping	-	-	USD 10,112	47	-
Cayman Ton Yi Industrial Holdings Ltd.	Ton-Yi Industrial Corp.	An investee company accounted for under the equity method	Purchases	USD 196,366	100	30 days after shipping	-	-	(USD 22,452)	(100)	-
Shanghai President Coffee Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Purchases	CNY 38,160	12	Closes its accounts 30 days after the end of each month	-	-	(CNY 20,170)	(66)	-
Uni-President (Thailand) Ltd.	Uni-President Marketing Ltd.	An investee company of Uni-President (Thailand) Ltd. accounted for under the equity method	(Sales)	(THB 1,191,726)	(59)	Closes its accounts 60 days after the end of each month	-	-	THB 260,340	59	-
Uni-President Marketing Ltd.	Uni-President (Thailand) Ltd.	An investee company of Uni-President Marketing Ltd. accounted for under the equity method	Purchases	THB 1,191,726	100	Closes its accounts 60 days after the end of each month	-	-	(THB 260,340)	(100)	-

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		
Tribeco Binh Duong Co., Ltd.	Sai Gon Beverages Joint Stock Company	An investee company of Tribeco Bin Duong Co., Ltd. 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	-
Sai Gon Beverages Joint Stock Company	Tribeco Binh Duong Co., Ltd.	An equity method investor	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 Tinsplate 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	12,865)	(12)	67 days after invoice date	-	-	-	USD	4,143	13	-
Jiangsu Ton Yi Tinsplate Co., Ltd.	Cayman Ton Yi Industrial Holdings Ltd.	An investee company of Ton-Yi Industrial Corp. accounted for under the equity method	Purchases	USD	81,699	81	30 days after shipping	-	-	-	(USD	10,112)	(86)	-
Jiangsu Ton Yi Tinsplate Co., Ltd.	Ton-Yi Industrial Corp.	An investee company accounted for under the equity method	Purchases	USD	3,553	4	30 days after shipping	-	-	-	(USD	185)	(2)	-
Fujian Ton Yi Tinsplate 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	15,699)	(10)	67 days after invoice date	-	-	-	USD	5,519	9	-
Fujian Ton Yi Tinsplate 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	8,206)	(5)	67 days after invoice date	-	-	-	USD	2,224	4	-
Fujian Ton Yi Tinsplate Co., Ltd.	Cayman Ton Yi Industrial Holdings Ltd.	An investee company of Ton-Yi Industrial Corp. accounted for under the equity method	Purchases	USD	113,941	80	30 days after shipping	-	-	-	(USD	11,156)	(73)	-
Fujian Ton Yi Tinsplate Co., Ltd.	Ton-Yi Industrial Corp.	An investee company accounted for under the equity method	Purchases	USD	5,519	4	30 days after shipping	-	-	-	(USD	653)	(4)	-
Wuxi Ton Yi Industrial Packaging Co., Ltd.	Jiangsu Ton Yi Tinsplate Co., Ltd.	An investee company of Cayman Jiangsu Ton Yi Holdings Ltd. accounted for under the equity method	Purchases	USD	12,865	49	67 days after invoice date	-	-	-	(USD	4,143)	(53)	-
Wuxi Ton Yi Industrial Packaging Co., Ltd.	Fujian Ton Yi Tinsplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Purchases	USD	8,206	31	67 days after invoice date	-	-	-	(USD	2,224)	(29)	-

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		
Tovecan Corp.	Ton-Yi Industrial Corp.	An investee company accounted for under the equity method	Purchases	USD	5,162	87	90 days after shipping	\$ -	-	(USD	2,350)	(100)	-
Chengdu Ton Yi Industrial Packaging Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Purchases	USD	15,699	59	67 days after invoice date	-	-	(USD	5,519)	(74)	-
Taizhou Ton Yi Industrial Co., Ltd.	Taizhou President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(USD	27,636)	(96)	40-50 days after invoice date	-	-	USD	12,869	98	-
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	(Sales)	(CNY	230,299)	(11)	Closes its accounts 30 days after the end of each month	-	-	CNY	23,807	35	-
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	Purchases	CNY	69,309	6	Closes its accounts 30 days after the end of each month	-	-	(CNY	21,616)	(9)	-
Wuhan President Enterprises Food Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	35,801)	(2)	Closes its accounts 30 days after the end of each month	-	-	-	-	-	-
Wuhan President Enterprises Food Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	22,202)	(1)	Closes its accounts 30 days after the end of each month	-	-	CNY	1,505	2	-
Wuhan President Enterprises Food Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Purchases	CNY	21,709	2	Closes its accounts 30 days after the end of each month	-	-	(CNY	4,174)	(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	71,693	6	Closes its accounts 30 days after the end of each month	-	-	(CNY	13,308)	(6)	-

Purchases/ sales company	Name of the counter-party	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable/(payable)		
			Purchases/ sales	Amount	Percentage of net purchases/ (sales)	Credit terms	Unit Price	Credit terms	Amount	Percentage of notes or accounts receivable/ (payable)	Note
Kunshan President Enterprises Food Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 337, 860)	(11)	Closes its accounts 30 days after the end of each month	\$ -	-	CNY 112	-	-
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	(Sales)	(CNY 81, 608)	(3)	Closes its accounts 30 days after the end of each month	-	-	CNY 51, 311	13	-
Kunshan President Enterprises Food Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 38, 135)	(1)	Closes its accounts 30 days after the end of each month	-	-	CNY 12, 708	3	-
Kunshan President Enterprises Food Co., Ltd.	Shanghai President Coffee Co., Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(CNY 38, 160)	(1)	Closes its accounts 30 days after the end of each month	-	-	CNY 20, 170	5	-
Kunshan President Enterprises Food Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 21, 709)	(1)	Closes its accounts 30 days after the end of each month	-	-	CNY 4, 174	1	-
Kunshan President Enterprises Food Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Purchases	CNY 22, 202	1	Closes its accounts 30 days after the end of each month	-	-	(CNY 1, 505)	-	-
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	Purchases	CNY 130, 144	7	Closes its accounts 30 days after the end of each month	-	-	(CNY 44, 989)	(6)	-
Kunshan President Enterprises Food Co., Ltd.	Taizhou President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Purchases	CNY 302, 038	16	Closes its accounts 30 days after the end of each month	-	-	(CNY 160, 630)	(27)	-
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 107, 669	6	Closes its accounts 30 days after the end of each month	-	-	(CNY 3, 185)	(1)	-

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		
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	(Sales)	(CNY	130,144)	(8)	Closes its accounts 30 days after the end of each month	\$ -	—	CNY	44,989	33	-
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	Purchases	CNY	81,608	9	Closes its accounts 30 days after the end of each month	-	—	(CNY	51,311)	(22)	-
Hefei President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	50,005)	(3)	Closes its accounts 30 days after the end of each month	-	—	CNY	43,626	68	-
Hefei President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	23,857)	(2)	Closes its accounts 30 days after the end of each month	-	—	CNY	4,858	4	-
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	137,972	15	Closes its accounts 30 days after the end of each month	-	—	(CNY	14,356)	(6)	-
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	51,123	5	Closes its accounts 30 days after the end of each month	-	—	(CNY	6,412)	(3)	-
Hefei President Enterprises Co., Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Purchases	CNY	32,648	4	Closes its accounts 30 days after the end of each month	-	—	(CNY	20,340)	(9)	-
Hefei 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	25,353	3	Closes its accounts 30 days after the end of each month	-	—	(CNY	1,844)	-	-

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	
Shenyang President Enterprises Co., Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 73,069)	(12)	Closes its accounts 30 days after the end of each month	\$ -	-	CNY 28,794	59	-	
Shenyang President Enterprises Co., Ltd.	Harbin President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 34,630)	(6)	Closes its accounts 30 days after the end of each month	-	-	CNY 4,069	8	-	
Shenyang 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 26,893	8	Closes its accounts 30 days after the end of each month	-	-	(CNY 583)	(1)	-	
Shenyang President Enterprises Co., Ltd.	Changchun President Enterprises Co., Ltd.	An investee company of Shenyang President Enterprises Co., Ltd. accounted for under the equity method	Purchases	CNY 23,786	7	Closes its accounts 30 days after the end of each month	-	-	(CNY 7,450)	(9)	-	
Chongqing President Enterprises Co., Ltd.	Chengdu President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 25,578)	(69)	Closes its accounts 30 days after the end of each month	-	-	CNY 19,926	64	-	
Changchun President Enterprises Co., Ltd.	Shenyang President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 23,786)	(49)	Closes its accounts 30 days after the end of each month	-	-	CNY 7,450	56	-	
Zhengzhou President Enterprises Co., Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 36,261)	(3)	Closes its accounts 30 days after the end of each month	-	-	CNY 11,790	43	-	
Zhengzhou 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 48,296	7	Closes its accounts 30 days after the end of each month	-	-	(CNY 851)	(1)	-	
Zhengzhou President Enterprises Co., Ltd.	Nanchang President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 34,317)	(2)	Closes its accounts 30 days after the end of each month	-	-	CNY 14,121	21	-	

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 Co., Ltd.	Nanchang President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Purchases	CNY	43,640	6	Closes its accounts 30 days after the end of each month	\$ -	-	(CNY	35,964)	(9)	-
Zhengzhou President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Purchases	CNY	23,857	4	Closes its accounts 30 days after the end of each month	-	-	(CNY	4,858)	(3)	-
Beijing President Enterprises Drinks & Food Co., Ltd.	Beijing President Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	45,716)	(2)	Closes its accounts 30 days after the end of each month	-	-	CNY	26	-	-
Beijing President Enterprises Drinks & Food Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	32,648)	(2)	Closes its accounts 30 days after the end of each month	-	-	CNY	20,340	13	-
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	105,218	9	Closes its accounts 30 days after the end of each month	-	-	(CNY	6,604)	(4)	-
Beijing President Enterprises Drinks & Food Co., Ltd.	Shenyang President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Purchases	CNY	73,069	7	Closes its accounts 30 days after the end of each month	-	-	(CNY	28,794)	(18)	-
Beijing President Enterprises Drinks & Food Co., Ltd.	Zhengzhou President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Purchases	CNY	36,261	3	Closes its accounts 30 days after the end of each month	-	-	(CNY	11,790)	(8)	-
Beijing President Food Co., Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Purchases	CNY	45,716	95	Closes its accounts 30 days after the end of each month	-	-	(CNY	26)	-	-
Guangzhou President Enterprises Co., Ltd.	Nanning President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Purchases	CNY	240,589	13	Closes its accounts 30 days after the end of each month	-	-	(CNY	44,288)	(12)	-

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	96,550	5	Closes its accounts 30 days after the end of each month	\$ -	-	(CNY	15,961)	(4)	-
Guangzhou President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Purchases	CNY	35,801	2	Closes its accounts 30 days after the end of each month	-	-		-	-	-
Guangzhou President Enterprises Co., Ltd.	Zhanjiang President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Purchases	CNY	72,643	4	Closes its accounts 30 days after the end of each month	-	-		-	-	-
Guangzhou 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	Purchases	CNY	38,135	2	Closes its accounts 30 days after the end of each month	-	-	(CNY	12,708)	(2)	-
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	36,881	2	Closes its accounts 30 days after the end of each month	-	-	(CNY	4,035)	(1)	-
Harbin President Enterprises Co., Ltd.	Shenyang President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Purchases	CNY	34,630	33	Closes its accounts 30 days after the end of each month	-	-	(CNY	4,069)	(18)	-
Uni-President Trading (Kunshan) Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Purchases	CNY	337,860	87	Closes its accounts 30 days after the end of each month	-	-	(CNY	112)	-	-
Uni-President Trading (Kunshan) Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Purchases	CNY	50,005	13	Closes its accounts 30 days after the end of each month	-	-	(CNY	43,626)	(68)	-

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		
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	(Sales)	(CNY	302, 038)	(100)	Closes its accounts 30 days after the end of each month	\$ -	-	CNY	160, 630	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	175, 240	100	40-50 days after invoice date	-	-	(CNY	81, 602)	(69)	-
Nanchang President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	61, 813)	(10)	Closes its accounts 30 days after the end of each month	-	-	CNY	28, 972	66	-
Nanchang President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Purchases	CNY	34, 317	9	Closes its accounts 30 days after the end of each month	-	-	(CNY	14, 121)	(17)	-
Nanchang President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	43, 640)	(7)	Closes its accounts 30 days after the end of each month	-	-	CNY	36	-	-
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	41, 703	11	Closes its accounts 30 days after the end of each month	-	-	(CNY	9, 883)	(12)	-
Chengdu President Enterprises Food Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	46, 984)	(3)	Closes its accounts 30 days after the end of each month	-	-	CNY	4, 852	7	-
Chengdu President Enterprises Food Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	26, 970)	(2)	Closes its accounts 30 days after the end of each month	-	-	CNY	9, 976	14	-
Chengdu President Enterprises Food Co., Ltd.	Chongqing President Enterprises Co., Ltd.	An investee company accounted for under the equity method	Purchases	CNY	25, 578	3	Closes its accounts 30 days after the end of each month	-	-	(CNY	19, 926)	(8)	-

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	
Xinjiang President Enterprises Food Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Purchases	CNY	46,984	8	Closes its accounts 30 days after the end of each month	\$ -	-	(CNY	4,852)	(5)	-
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	Purchases	CNY	33,072	6	Closes its accounts 30 days after the end of each month	-	-	(CNY	27,024)	(27)	-
Changsha President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	69,309)	(8)	Closes its accounts 30 days after the end of each month	-	-	CNY	21,616	46	-
Changsha President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Purchases	CNY	230,299	39	Closes its accounts 30 days after the end of each month	-	-	(CNY	23,807)	(13)	-
Changsha 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	42,846	7	Closes its accounts 30 days after the end of each month	-	-	(CNY	8,038)	(4)	-
Kunming President Enterprises Food Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Purchases	CNY	26,970	15	Closes its accounts 30 days after the end of each month	-	-	(CNY	9,976)	(12)	-
Shanghai E & P Trading Co., Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	105,218)	(11)	Closes its accounts 30 days after the end of each month	-	-	CNY	6,604	6	-
Shanghai E & P Trading Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	107,669)	(12)	Closes its accounts 30 days after the end of each month	-	-	CNY	3,185	3	-

Purchases/ sales company	Name of the counter-party	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable/(payable)		
			Purchases/ sales	Amount	Percentage of net purchases/ (sales)	Credit terms	Unit Price	Credit terms	Amount	Percentage of notes or accounts receivable/ (payable)	Note
Shanghai E & P Trading Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 96,550)	(10)	Closes its accounts 30 days after the end of each month	\$ -	-	CNY 15,961	16	-
Shanghai E & P Trading Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 71,693)	(8)	Closes its accounts 30 days after the end of each month	-	-	CNY 13,308	13	-
Shanghai E & P Trading Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 48,296)	(5)	Closes its accounts 30 days after the end of each month	-	-	CNY 851	1	-
Shanghai E & P Trading Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 51,123)	(5)	Closes its accounts 30 days after the end of each month	-	-	CNY 6,412	6	-
Shanghai E & P Trading Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 42,846)	(5)	Closes its accounts 30 days after the end of each month	-	-	CNY 8,038	8	-
Shanghai E & P Trading Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 42,101)	(5)	Closes its accounts 30 days after the end of each month	-	-	CNY 5,033	5	-
Shanghai E & P Trading Co., Ltd.	Nanchang President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 41,703)	(4)	Closes its accounts 30 days after the end of each month	-	-	CNY 9,883	10	-
Shanghai E & P Trading Co., Ltd.	Shenyang President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 26,893)	(3)	Closes its accounts 30 days after the end of each month	-	-	CNY 583	1	-

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		
Nanning President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	240, 589)	(95)	Closes its accounts 30 days after the end of each month	\$ -	-	CNY	44, 288	97	-
Aksu President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	33, 072)	(100)	Closes its accounts 30 days after the end of each month	-	-	CNY	27, 024	100	-
Zhanjiang President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	72, 643)	(100)	Closes its accounts 30 days after the end of each month	-	-		-	-	-
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	42, 101	8	Closes its accounts 30 days after the end of each month	-	-	(CNY	5, 033)	(4)	-
Da Tong Ying Corp.	Uni-SplendorCorp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	(Sales)	(	109, 465)	(36)	(Note 5)	-	-		25, 052	18	-
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	22, 826)	(8)	(Note 5)	-	-	USD	26, 958	13	-
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	80, 881	31	(Note 5)	-	-	(USD	11, 987)	(9)	-
Uni-Splendor Corp.	Uni-Splendor Technology (Huizhou) Corp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	(Sales)	(USD	42, 304)	(16)	(Note 5)	-	-	USD	110, 289	53	-
Uni-Splendor Corp.	Uni-Splendor Technology (Huizhou) Corp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	Purchases	USD	113, 864	43	(Note 5)	-	-	(	9, 865)	(8)	-
Uni-Splendor Corp.	Da Tong Ying Corp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	Purchases	USD	3, 736	1	(Note 5)	-	-	(USD	855)	(1)	-

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			
Ever-Splendor Electrics (Shenzhen) Co., Ltd.	Uni-SplendorCorp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	(Sales)	(CNY	512, 542)	(96)	(Note 5)	\$	-	-	CNY	75, 518	82	-
Ever-Splendor Electrics (Shenzhen) Co., Ltd.	Uni-SplendorCorp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	Purchases	CNY	137, 672	41	(Note 5)	-	-	(CNY	173, 884)	(73)	-	
Uni-Splendor Technology (Huizhou) Corp.	Uni-SplendorCorp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	(Sales)	(CNY	717, 355)	(100)	(Note 5)	-	-	CNY	62, 149	100	-	
Uni-Splendor Technology (Huizhou) Corp.	Uni-SplendorCorp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	Purchases	CNY	262, 016	49	(Note 5)	-	-	(CNY	766, 714)	(85)	-	

(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 Uni-President Cold Chain Corp. and Retail Support International 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		
			General ledger account	Amount		Amount	Action adopted for overdue accounts	Subsequent collections
Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	An investee company accounted for under the equity method	Accounts receivable	\$ 1,060,075	6.01	\$ -	-	\$ 1,060,075
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	747,333	8.32	-	-	747,333
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	533,742	3.94	-	-	528,686
Uni-President Enterprises Corp.	Tun Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	416,443	3.71	-	-	357,330
Uni-President Enterprises Corp.	Tung Shun Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	317,454	3.68	-	-	317,454
Uni-President Enterprises Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	Accounts receivable	285,718	7.16	-	-	285,718
Uni-President Enterprises Corp.	Tung Yi Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	130,439	3.77	-	-	130,439
Uni-President Enterprises Corp.	Tone Chu Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	126,520	4.46	-	-	72,893
Uni-President Enterprises Corp.	Kuan Chang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	125,797	5.37	-	-	110,756
Uni-President Enterprises Corp.	Tung-Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	114,386	4.13	-	-	114,386

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
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 of Ton-Yi Industrial Corp. accounted for under the equity method	Accounts receivable	656,607	10.12	-	-	656,607
President Chain Store Corp.	Wisdom Distribution Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	100,712	-	-	-	100,712
Uni-President Cold Chain Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	4,149,296	4.98	-	-	4,149,296
Retail Support International Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	4,357,433	7.66	-	-	4,357,433
Retail Support International Corp.	President Drugstore Business Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Accounts receivable	1,146,867	5.08	-	-	1,146,867
Uni-President Foodstuff (BVI) Holdings Ltd.	Zhongshan President Enterprises Co., Ltd.	An investee company Uni-President Foodstuff (BVI) Holdings Ltd. accounted for under the equity method	Other receivables	USD 9,074	-	-	-	-
President Musashino Corp.	Uni-President Cold Chain Corp.	An investee company accounted for under the equity method	Accounts receivable	375,380	4.03	-	-	375,380
President Pharmaceutical Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	Accounts receivable	351,299	3.13	-	-	61,242
Tone Chu Enterprises Corp.	Presicarre Corp.	An investee company accounted for under the equity method	Accounts receivable	113,843	3.32	-	-	-
Vision Distribution Service Corp.	Wisdom Distribution Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Accounts receivable	307,875	2.90	-	-	162,304

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
Wisdom Distribution Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	1,591,673	5.87	\$ -	-	\$ 1,591,673
President Collect Service Co., Ltd.	President Transnet Corp.	An investee company accounted for under the equity method	Other receivables	822,404	-	-	-	822,404
Books. Com	President Chain Store Corp.	An investee company accounted for under the equity method	Other receivables	177,017	-	-	-	147,315
Chieh Shun Transport Corp.	President Transnet Corp.	An investee company accounted for under the equity method	Accounts receivable	112,718	4.00	-	-	49,023
PresiClerc Limited	PresiClerc (Beijing) Supermarket Ltd.	An investee company of PresiClerc Limited accounted for under the equity method	Other receivables	310,919	-	-	-	-
Cayman Ton Yi Industrial Holdings Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Accounts receivable	USD 11,156	10.92	-	-	USD 11,156
Cayman Ton Yi Industrial Holdings Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Jiangsu Ton Yi Holdings Ltd. accounted for under the equity method	Accounts receivable	USD 10,112	9.62	-	-	USD 10,112
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 10,000	-	-	-	-
Cayman Ton Yi Industrial Holdings Ltd.	Zhangzhou Ton Yi Industries Packaging Co., etc.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	USD 10,000	-	-	-	-
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 5,519	3.33	-	-	USD 1,035
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 4,143	4.25	-	-	USD 1,035

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
Taizhou Ton Yi Industrial Co., Ltd.	Taizhou President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Accounts receivable	USD 12,869	4.30	\$ -	-	USD 4,545
Kai Yu (BVI) Investment Co., Ltd.	Uni-President Foodstuff (BVI) Holding 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	106,057	4.92	-	-	15,579
Tung Ang Enterprises Corp.	Tun Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	417,249	3.38	-	-	47,498
Tung Ang Enterprises Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	Accounts receivable	207,451	8.80	-	-	21
Tung Ang Enterprises Corp.	Huei Tung Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	141,322	2.54	-	-	-
Tung Ang Enterprises Corp.	Far-Tung Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	102,336	6.89	-	-	22,617
Lien Bo Enterprises Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	Accounts receivable	130,854	5.25	-	-	-
Tun Hsiang Enterprises Corp.	Presicarre Corp.	An investee company accounted for under the equity method	Accounts receivable	307,777	2.84	-	-	107,294
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 310,709	-	-	-	-

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
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 190,230	-	\$ -	-	\$ -
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 158,525	-	-	-	-
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 144,138	-	-	-	-
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 126,820	-	-	-	-
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 126,820	-	-	-	-
Uni-President Enterprises China Holdings Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	CNY 95,115	-	-	-	-
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 95,115	-	-	-	-
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 235,000	-	-	-	-
President Enterprises (China) Investment Corp.	Changchun President Enterprise 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.	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	-	-	-	-

The name of the Company	Name of the counter party	Relationship	Other receivables-related party				Overdue receivables		
			General ledger account	Amount	Turnover rate	Action adopted		Subsequent collections	
						Amount	for overdue accounts		
President Enterprises (China) Investment Corp.	Uni-President Enterprise (Jinan) Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	CNY 120,000	-	\$ -	-	\$ -	
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 116,000	-	-	-	-	
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.	Kunshan President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	CNY 98,000	-	-	-	-	
President Enterprises (China) Investment Corp.	Uni-President Shanghai Pearly Century Co., Ltd.	An investee company of kunshan President Enterprise Food Co., Ltd. accounted for under the equity method	Other receivables	CNY 80,000	-	-	-	-	
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	-	-	-	-	
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 63,410	-	-	-	-	
President Enterprises (China) Investment Corp.	Xuzhou President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	CNY 60,000	-	-	-	-	
President Enterprises (China) Investment Corp.	Aksu President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	CNY 58,000	-	-	-	-	
Uni-President Enterprises China Holdings Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	CNY 44,387	-	-	-	-	

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
Uni-President Enterprises China Holdings Ltd.	Uni-President Asia Holdings Ltd.	An investee company accounted for under the equity method	Other receivables	CNY 41,851	-	\$ -	-	\$ -
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 31,705	-	-	-	-
Uni-President (Thailand) Ltd.	Uni-President Marketing Ltd.	An investee company accounted for under the equity method	Accounts receivable	THB 260,340	4.32	-	-	-
Tribeco Binh Duong, Ltd.	Sai Gon Beverages Joint Stock Company	An investee company accounted for under the equity method	Accounts receivable	VND213,047,619	2.91	-	-	-
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 160,630	3.34	-	-	-
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	-	-	-	-
Chengdu President Enterprises Food Co., Ltd.	Chongqing President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	CNY 100,000	-	-	-	-
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 51,311	1.81	-	-	-
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 44,989	3.10	-	-	-
Hefei President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Accounts receivable	CNY 43,626	2.29	-	-	-
Hefei President Enterprises Co., Ltd.	President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	Other receivables	CNY 100,000	-	-	-	-

The name of the Company	Name of the counter party	Relationship	Other receivables-related party			Overdue receivables		
			General ledger account	Amount	Turnover rate	Amount	Action adopted for overdue accounts	Subsequent collections
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 23,807	5.44	\$ -	-	\$ -
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	-	-	-	-
Guangzhou President Enterprises Co., Ltd.	President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted Hong the equity method	Other receivables	CNY 100,000	-	-	-	-
Zhengzhou President Enterprises Co., Ltd.	Henan President Enterprise Co., Ltd.	An investee company of President method Enterprise (China) Investment Corp. accounted for under the equity	Other receivables	CNY 40,000	-	-	-	-
Nanning President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of President method Enterprise (China) Investment Corp. accounted for under the equity	Accounts receivable	CNY 44,288	10.86	-	-	-
Nanchang President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of President method Enterprise (China) Investment Corp. accounted for under the equity	Accounts receivable	CNY 28,972	3.87	-	-	-
Shenyang President Enterprises Co., Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	An investee company of President method Enterprise (China) Investment Corp. accounted for under the equity	Accounts receivable	CNY 28,794	5.08	-	-	-
Aksu President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	An investee company of President method Enterprise (China) Investment Corp. accounted for under the equity	Accounts receivable	CNY 27,024	2.45	-	-	-
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 110,289	0.39	-	-	-

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
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 26,958	0.74	\$ -	-	\$ -
Grand-Prosper (HK) Ltd.	Uni-Splendor Corp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	Accounts receivable	USD 99,627	-	-	-	-
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	CNY 75,518	13.57	-	-	-
Uni-Splendor Technology (Huizhou) Corp.	Uni-Splendor Corp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	Accounts receivable	CNY 62,149	23.08	-	-	-

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 September 30,2012 are as follows :

Name of endorsees	Derivative financial instruments	September 30,2012	
		Contract amount	Book value
Scino Pharm Taiwan Ltd.	Forward exchange contracts-buy NTD sell USD	(USD 14,370)	\$ 3,370
Scino Pharm Taiwan Ltd.	Forward exchange contracts-buy NTD sell EUR	(EUR 420)	(116)
President Nisshin Corp.	Forward exchange contracts-buy NTD buy USD	USD 1,198	(693)
Uni-President Enterprises China Holdings Ltd.	Forward exchange contracts-buy NTD buy USD	USD 40,000	(CNY 3,292)
Tait Marketing & Distribution Co., Ltd.	Forward exchange contracts-buy NTD buy USD	USD 4,437	(2,421)
President International Development Corp.	Ownership structure	49,421	49,306
President (BVI) International Holdings Ltd.	Convertible Bonds	USD 4,550	USD 4,831
President (BVI) International Holdings Ltd.	Principal Guaranteed Yield Bond	USD 5,000	USD 5,000

(B) Additional disclosure information :

The Company's subsidiaries recognized a net gain of \$49,162 as a result of derivative financial instrument transactions for the nine-month period ended September 30, 2012.

(2) Disclosure information of investee company

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

Investors	Name of investees	Address	Main Business	Currency	Original investments		Holding status				Net income (loss) of the investee		Income (loss) recognized by the Company		Note	
					Ending balance of the current period	Currency	Ending balance of prior period (Note 1)	Shares	Percentage of ownership	Currency	Book value	Currency	Amount	Currency		Amount
					\$	TWD	\$			TWD	\$	TWD	\$	TWD		\$
Uni-President Enterprises Corp.	Cayman President Holdings Ltd.	Cayman Islands	Professional investment	TWD	6,540,823	TWD	5,072,955	206,136,000	100.00	TWD	26,110,457	TWD	3,453,697	TWD	3,453,690	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	2,538,917	TWD	357,411	TWD	359,722	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	1,434,444	TWD (	44,152)	TWD (	44,150)	Subsidiary
Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.	Taiwan	Professional investment	TWD	2,530,000	TWD	2,530,000	253,000,000	100.00	TWD	1,023,511	TWD	41,399	TWD	41,400	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	646,557	TWD	107,447	TWD	107,190	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	34,020,000	100.00	TWD	374,392	TWD	22,305	TWD	22,300	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	327,780	TWD	23,860	TWD	24,110	Subsidiary
Uni-President Enterprises Corp.	Nanlien International Corp.	Taiwan	Importation and exportation business	TWD	525,890	TWD	525,890	99,999,380	99.99	TWD	1,089,663	TWD	237,835	TWD	240,252	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	492,794	TWD (	37,493)	TWD (	27,020)	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	8,463,637	TWD	277,785	TWD	187,945	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	488,816	TWD (	2,149)	TWD (	4,556)	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	1,067,779	TWD (	15,650)	TWD (	9,670)	Subsidiary

Investors	Name of investees	Address	Main Business	Currency	Original investments			Holding status				Net income (loss) of the investee		Income (loss) recognized by the Company		Note
					Ending balance of the current period	Currency	Ending balance of prior period (Note 1)	Shares	Percentage of ownership	Currency	Book value	Currency	Amount	Currency	Amount	
Uni-President Enterprises Corp.	President Packaging Corp.	Taiwan	Packaging materials, packaging containers, food and beverage equipment manufacturing, processing, trading and general import and export trade, business, etc.	TWD	\$ 198,726	TWD	\$ 198,735	23,427,013	50.58	TWD	\$ 371,758	TWD	\$ 133,214	TWD	\$ 66,945	Subsidiary
Uni-President Enterprises Corp.	Ton-Yi Industrial Corp.	Taiwan	Manufacturing of tinplate	TWD	9,061,326	TWD	9,061,326	719,357,425	45.55	TWD	8,206,687	TWD	(80,248)	TWD	(36,560)	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	8,433,701	TWD	5,596,573	TWD	2,542,259	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	2,767,578	TWD	(436,095)	TWD	(176,620)	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	246,552,357	37.94	TWD	5,074,242	TWD	748,483	TWD	282,440	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	1,076,192	TWD	225,241	TWD	75,000	—
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	1,221,551	TWD	(574,282)	TWD	(181,060)	—
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	933,037	TWD	72,791	TWD	21,840	Subsidiary
Uni-President Enterprises Corp.	TTET Union Corp.	Taiwan	Soybean crushing	TWD	362,859	TWD	362,859	47,991,477	30.00	TWD	871,164	TWD	423,974	TWD	126,910	—
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	540,254	TWD	217,577	TWD	65,671	—
Uni-President Enterprises Corp.	President Securities Corp.	Taiwan	Securities trading	TWD	2,141,370	TWD	2,141,370	366,644,096	27.71	TWD	6,011,499	TWD	914,062	TWD	253,290	—
Uni-President Enterprises Corp.	Presicarre Corp.	Taiwan	General merchandise	TWD	198,677	TWD	198,677	137,511,893	20.50	TWD	2,306,529	TWD	1,205,059	TWD	244,160	—

Investors	Name of investees	Address	Main Business	Currency	Original investments				Holding status				Net income (loss) of the investee		Income (loss) recognized by the Company		Note
					Ending balance of the current period		Ending balance of prior period (Note 1)		Shares	Percentage of ownership	Currency	Book value	Currency	Amount	Currency	Amount	
					Currency	Amount	Currency	Amount									
Uni-President Enterprises Corp.	Uni-President Dream Parks Corp. etc.	Taiwan	Sales of foods advertising and travel consulting service etc.	TWD	\$ 2,563,613	TWD	\$ 2,631,265	173,985,528	0.00	TWD	\$ 2,267,464	TWD	\$ 1,035,220	TWD	\$ 411,682	—	
Cayman President Holdings Ltd.	Sanshui Jianlibao Commerce Co., Ltd.	China	Sales of soft drinks	USD	55,879	USD	55,879	—	100.00	USD	58,119	USD	12,134	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	36,030	USD	7,440	USD	—	Subsidiary of subsidiary (Note2)	
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	25,181	USD	1,984	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	861,812	USD	126,324	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	16,197	USD	3,043	USD	—	Subsidiary of subsidiary (Note2)	
Cayman President Holdings Ltd.	Queen Holdings (BVI) Ltd.	Tortola, British Virgin Islands	General investments	USD	12,067	USD	12,067	4,540	45.40	USD	14,627	USD	1,683	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	20,559	USD	489	USD	—	(Note 2)	
Cayman President Holdings Ltd.	Cargill President Holdings Pte Ltd.	Singapore	General investments	USD	15,280	USD	15,280	15,280,000	38.20	USD	23,572	USD	(8,793)	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	8,563	USD	1,454	USD	—	(Note 2)	
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	2	100.00	TWD	1,681,598	TWD	140,779	TWD	—	Subsidiary of subsidiary (Note2)	

Investors	Name of investees	Address	Main Business	Currency	Original investments			Holding status				Net income (loss) of the investee		Income (loss) recognized by the Company		Note	
					Ending balance of the current period	Currency	Ending balance of prior period (Note 1)	Shares	Percentage of ownership	Currency	Book value	Currency	Amount	Currency	Amount		
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	\$ 314,053	TWD	(\$ 80,248)	TWD	\$	-	Subsidiary of subsidiary (Note2)
Kai Yu Investment Co., Ltd.	President Chain Store Corp. etc.	Taiwan	Operation of supermarkets etc.	TWD	659,018	TWD	662,157	35,834,573	0.00	TWD	961,837	TWD	7,237,145	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	113,057,658	0.00	TWD	1,533,077	TWD	1,035,438	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	6,231,792	TWD	(31,128)	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	659,205	TWD	201,486	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	421,337	TWD	72,556	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	2,767,578	TWD	(436,099)	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	659,981	TWD	(15,654)	TWD		-	Subsidiary of subsidiary (Note2)
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	638,223	TWD	60,454	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	622,026	TWD	72,800	TWD		-	Subsidiary of subsidiary (Note2)

Investors	Name of investees	Address	Main Business	Currency	Original investments				Holding status				Net income (loss) of the investee		Income (loss) recognized by the Company		Note
					Ending balance of the current period		Ending balance of prior period (Note 1)		Shares	Percentage of ownership	Currency	Book value	Currency	Amount	Currency	Amount	
						Currency		Currency									
President International Development Corp.	ScinoPharm Taiwan Ltd.	Taiwan	Research, manufacturing and sale of materials for medicine	TWD	\$ 246,334	TWD	\$ 246,334	23,567,465	3.63	TWD	\$ 391,603	TWD	\$ 1,395,592	TWD	\$	-	Subsidiary of subsidiary (Note2)
President International Development Corp.	Synergy Scien Tech Corp. etc.	Taiwan	Manufacturing of lithium etc.	TWD	740,010	TWD	700,091	29,840,966	0.00	TWD	267,416	TWD	(11,580)	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	4,110,410	TWD	(80,180)	TWD	-	Subsidiary of subsidiary (Note2)	
Ton-Yi Industrial Corp.	Tovecan Corp.	Vietnam	Manufacturing of cans	TWD	43,740	TWD	43,740	-	51.00	TWD	76,011	TWD	(2,391)	TWD	-	Subsidiary of subsidiary (Note2)	
President Chain Store Corp.	President Chain Store (BVI) Holdings Ltd.	Tortola, British Virgin Islands	Professional investments	TWD	4,885,624	TWD	3,931,281	138,899,045	100.00	TWD	3,707,680	TWD	1,893	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	674,110	TWD	152,562	TWD	-	Subsidiary of subsidiary (Note2)	
President Chain Store Corp.	President Musashino Corp.	Taiwan	Bakery industrial	TWD	520,141	TWD	520,141	48,519,891	90.00	TWD	512,690	TWD	(37,451)	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	321,402	TWD	66,805	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	473,509	TWD	77,007	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	689,401	TWD	58,782	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	22,121,963	73.74	TWD	664,367	TWD	317,765	TWD	-	Subsidiary of subsidiary (Note2)	
President Chain Store Corp.	President Transnet Corp.	Taiwan	Transprotation of goods	TWD	711,576	TWD	711,576	69,999,999	70.00	TWD	875,419	TWD	209,332	TWD	-	Subsidiary (Note 2)	
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	528,984	TWD	(102,749)	TWD	-	Subsidiary (Note 2)	
President Chain Store Corp.	Uni-President Cold Chain Corp.	Taiwan	Distribution center	TWD	237,437	TWD	237,437	19,563,272	60.00	TWD	459,460	TWD	246,940	TWD	-	Subsidiary (Note 2)	

Investors	Name of investees	Address	Main Business	Currency	Original investments			Holding status				Net income (loss) of the investee		Income (loss) recognized by the Company		Note
					Ending balance of the current period	Currency	Ending balance of prior period (Note 1)	Shares	Percentage of ownership	Currency	Book value	Currency	Amount	Currency	Amount	
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	\$ 622,024	TWD	\$ 72,790	TWD	\$ -	Subsidiary (Note 2)
President Chain Store Corp.	Uni-President Yi-Lan Art and Culture Corp. etc.	Taiwan	Art and culture	TWD	3,596,811	TWD	3,461,291	265,472,422	0.00	TWD	2,303,081	TWD	866,576	TWD	-	(Note 2)
President Fair Development Corp.	President Century Corp.	Taiwan	Development of specific areas	TWD	685,649	TWD	685,649	20,000,000	100.00	TWD	1,219,855	TWD	(25,905)	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	40,991	TWD	(5,897)	TWD	-	Subsidiary of subsidiary (Note2)
ScinoPharm Taiwan Ltd.	SPT International, Ltd.	Tortola, British Virgin Islands	Professional investment	TWD	1,241,437	TWD	922,419	40,544,644	100.00	TWD	1,112,707	TWD	(88,345)	TWD	-	Subsidiary of subsidiary (Note2)
ScinoPharm Taiwan Ltd.	President SinoPharm (Cayman) Ltd. etc.	Cayman Islands	Professional investment	TWD	3,541	TWD	3,541	101,702	0.00	TWD	2,501	TWD	5	TWD	-	Subsidiary of subsidiary (Note2)
SPT International, Ltd.	ScinoPharm (Changshu) Pharmaceuticals, Ltd.	China	Research, development and manufacture of new medicine, etc.	USD	35,000	USD	25,000	-	100.00	USD	29,133	USD	(4,716)	USD	-	Subsidiary of subsidiary (Note2)
SPT International, Ltd.	ScinoPharm (Kunshan) Biochemical Technology Co., Ltd.	China	Research, development and manufacture of new medicine, etc.	USD	3,724	USD	3,724	-	100.00	USD	12,540	USD	1,953	USD	-	Subsidiary of subsidiary (Note2)
SPT International, Ltd.	ScinoPharm (Shanghai) Biochemical Technology, Ltd.	China	Import, export and sale of active pharmaceutical ingredients and intermediates, etc.	USD	720	USD	-	-	100.00	USD	513	USD	(205)	USD	-	Subsidiary of subsidiary (Note2)
Uni-President Enterprises China Holdings Ltd.	Uni-President Asia Holdings Ltd.	Cayman Islands	Professional investments	CNY	4,810,611	CNY	4,145,741	4,162,450,000	100.00	CNY	7,854,528	CNY	799,875	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	842	CNY	45,182	CNY	-	(Note 2)
Uni-President Asia Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	Hong Kong	Professional investments	CNY	6,427,008	CNY	5,762,137	1,561,792,600	100.00	CNY	7,988,695	CNY	801,744	CNY	-	Subsidiary of subsidiary (Note2)

Investors	Name of investees	Address	Main Business	Currency	Original investments				Holding status				Net income (loss) of the investee		Income (loss) recognized by the Company		Note
					Ending balance of the current period		Ending balance of prior period (Note 1)		Shares	Percentage of ownership	Currency	Book value	Currency	Amount	Currency	Amount	
					Currency	Amount	Currency	Amount									
Uni-President Asia Holdings Ltd.	Champ Green Capital Limited. etc.	Hong Kong	Professional investments	CNY	\$ 10,272	CNY	\$ 10,272	11,740,000	100.00	CNY	\$ 24,763	CNY	\$ 2,223	CNY	\$ -	-	Subsidiary of subsidiary (Note2)
President Chain Store(BVI) Holdings Ltd.	President Chain Store Hong Kong Holdings Limited	Hong Kong	Professional investments	TWD	3,209,863	TWD	2,639,589	109,551,632	100.00	TWD	2,220,446	TWD	(172,402)	TWD	-	-	Subsidiary of subsidiary (Note2)
President Chain Store(BVI) Holdings Ltd.	President Chain Store (Labuan) Holdings Ltd.	Other	Professional investments	TWD	606,051	TWD	606,051	20,684,321	100.00	TWD	924,123	TWD	284,998	TWD	-	-	Subsidiary of subsidiary (Note2)
President Chain Store(BVI) Holdings Ltd.	Presiclrc Limited.etc.	Tortola, British Virgin Islands	Professional investments	TWD	734,748	TWD	549,158	36,753,220	0.00	TWD	169,209	TWD	(16,309)	TWD	-	-	Subsidiary of subsidiary (Note2)
President Chain Store Hong Kong Holdings Limited	President Chain Store (Shanghai) Ltd.	China	Chain store	TWD	1,339,803	TWD	1,062,798	-	100.00	TWD	535,476	TWD	(291,849)	TWD	-	-	Subsidiary of subsidiary (Note2)
President Chain Store Hong Kong Holdings Limited	Shanghai Cold Stone Ice Cream Corporation	China	Sales of ice cream	TWD	701,862	TWD	423,521	-	100.00	TWD	371,482	TWD	(12,802)	TWD	-	-	Subsidiary of subsidiary (Note2)
President Chain Store Hong Kong Holdings Limited	Shan Dong President Yin Zuo Commercial Limited	China	Murchandise wholesale and retail	TWD	119,496	TWD	119,496	-	55.00	TWD	362,059	TWD	46,311	TWD	-	-	Subsidiary of subsidiary (Note2)
President Chain Store Hong Kong Holdings Limited	President Coffee (Cayman) Holdings Ltd.	Cayman Islands	Murchandise wholesale and retail	TWD	52,740	TWD	52,740	-	30.00	TWD	617,694	TWD	684,862	TWD	-	-	Subsidiary of subsidiary (Note2)
President Chain Store Hong Kong Holdings Limited	PCSC (Chengdu) Hypermarket Ltd. etc.	China	Murchandise wholesale and retail	TWD	1,250,627	TWD	1,156,428	-	0.00	TWD	240,125	TWD	(96,584)	TWD	-	-	Subsidiary of subsidiary (Note2)
President Coffee (Cayman) Holdings Ltd.	Shanghai President Coffee Co., Ltd.	China	Sales of coffee	TWD	175,800	TWD	175,800	-	100.00	TWD	1,673,681	TWD	850,749	TWD	-	-	Subsidiary of subsidiary (Note2)
Uni- President Southeast Asia Holdings Ltd.	Uni- President (Vietnam) Co., Ltd.	Vietnam	Manufactruing and sales of food, feed, flour	USD	98,698	USD	84,898	-	100.00	USD	109,850	USD	2,801	USD	-	-	Subsidiary of subsidiary (Note2)
Uni- President Southeast Asia Holdings Ltd.	PT ABC President Indonesia	Indonesia	Manufacturing and sales of instant noodles, soft drinks etc.	USD	19,298	USD	19,298	-	49.63	USD	11,606	USD	879	USD	-	-	(Note 2)
Uni- President Southeast Asia Holdings Ltd.	Uni- President (Philippines) Co., Ltd.etc.	Philippines	Manufacturing and sales of food	USD	58,896	USD	58,896	163,440,200	0.00	USD	18,025	USD	3,929	USD	-	-	(Note 2)

Investors	Name of investees	Address	Main Business	Currency	Original investments				Holding status				Net income (loss) of the investee		Income (loss) recognized by the Company		Note
					Ending balance of the current period		Ending balance of prior period (Note 1)		Shares	Percentage of ownership	Currency	Book value	Currency	Amount	Currency	Amount	
					Currency	Amount	Currency	Amount									
Uni- President Foodstuff (BVI) Holdings Ltd.	Zhongsan President Enterprises Co., Ltd.	China	Manufacturing and sales of marine products, livestock, pet foods	USD	\$ 23,770	USD	\$ 23,770	-	100.00	USD	\$ 35,966	USD	\$ 4,021	USD	\$ -	-	Subsidiary of subsidiary (Note2)
Uni- President Foodstuff (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	15,158	USD	1,122	USD	-	-	Subsidiary of subsidiary (Note2)
Uni- President Foodstuff (BVI) Holdings Ltd.	Cargill President Holdings China Pte Ltd. etc.	China	Professional investment etc.	USD	36,770	USD	32,770	4,720,000	0.00	USD	25,448	USD	(10,818)	USD	-	-	(Note 2)
President (B.V.I) International Investment Holdigs Ltd.	Uni-Home Tech Corp.	Tortola, British Virgin Islands	General investment	USD	32,472	USD	32,472	47,472,226	50.00	USD	51,077	USD	(11,395)	USD	-	-	Subsidiary of subsidiary (Note2)
President (B.V.I) International Investment Holdigs Ltd.	AndroScie-nce Corp.	American	Research and Develop on Prostate cancer and Osteoporosis	USD	3,058	USD	3,058	11,078,700	41.32	USD	1,493	USD	(804)	USD	-	-	(Note 2)
President (B.V.I) International Investment Holdigs Ltd.	President Energy Development (Cayman Islands) Ltd.	Cayman Islands	Energy investments	USD	12,201	USD	13,007	12,087,900	40.29	USD	11,857	USD	1,869	USD	-	-	Subsidiary of subsidiary (Note2)
President (B.V.I) International Investment Holdigs Ltd.	Outlook Investment Pte Ltd.	Singapore	General investment	USD	9,608	USD	9,608	9,607,500	25.00	USD	16,129	USD	(1,739)	USD	-	-	(Note 2)
Uni-President Hong Kong Holdings Ltd.	President Enterprises (China) Investment Corp.	China	General investment	CNY	6,427,075	CNY	5,762,111	-	100.00	CNY	7,433,894	CNY	798,225	CNY	-	-	Subsidiary of subsidiary (Note2)
Uni-President Hong Kong Holdings 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	5,805	CNY	(115)	CNY	-	-	(Note 2)

Investors	Name of investees	Address	Main Business	Currency	Original investments				Holding status				Net income (loss) of the investee		Income (loss) recognized by the Company		Note
					Ending balance of the current period		Ending balance of prior period (Note 1)		Shares	Percentage of ownership		Book value	Currency	Amount	Currency	Amount	
					Currency	Amount	Currency	Amount		Currency	Percentage							Currency	Amount
President Enterprises (China) Investment Corp.	Kunshan President Enterprises Food Co., Ltd.	China	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	CNY	\$ 706,461	CNY	\$ 611,290	-	100.00	CNY	\$ 884,096	CNY	\$ 24,188	CNY	\$ -	-	Subsidiary of subsidiary (Note2)
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	793,938	CNY	130,473	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	688,713	CNY	79,187	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	652,880	CNY	103,487	CNY	-	-	Subsidiary of subsidiary (Note2)
President Enterprises (China) Investment Corp.	Zhengzhou President Enterprises Co., Ltd.	China	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	CNY	270,150	CNY	270,150	-	100.00	CNY	459,938	CNY	74,828	CNY	-	-	Subsidiary of subsidiary (Note2)
President Enterprises (China) Investment Corp.	Xinjiang President Enterprises Co., Ltd.	China	Tomato products, instant noodles, soft drinks	CNY	272,858	CNY	196,679	-	100.00	CNY	330,887	CNY	26,678	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	275,855	CNY	43,781	CNY	-	-	Subsidiary of subsidiary (Note2)

Investors	Name of investees	Address	Main Business	Currency	Original investments				Holding status				Net income (loss) of the investee		Income (loss) recognized by the Company		Note
					Ending balance of the current period		Ending balance of prior period (Note 1)		Shares	Percentage of ownership		Book value	Currency	Amount	Currency	Amount	
					Currency	Amount	Currency	Amount		Currency	Percentage							Currency	Amount
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	\$ 272,716	CNY	\$ 30,576	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	244,493	CNY	32,105	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	255,141	CNY	19,629	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	168,142	CNY	13,912	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	210,169	CNY	27,046	CNY	-	-	Subsidiary of subsidiary (Note2)
President Enterprises (China) Investment Corp.	Jinmailang Beverage (Beijing) Co., Ltd.	China	Development, processing and soft drink sales of vegetable	CNY	331,953	CNY	323,200	323,200,000	32.59	CNY	468,350	CNY	185,563	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 etc.	CNY	817,493	CNY	739,776	-	0.00	CNY	452,531	CNY	160,580	CNY	-	-	Subsidiary of subsidiary (Note2)

Investors	Name of investees	Address	Main Business	Currency	Original investments				Holding status				Net income (loss) of the investee		Income (loss) recognized by the Company		Note
					Ending balance of the current period		Ending balance of prior period (Note 1)		Shares	Percentage of ownership		Book value	Currency	Amount	Currency	Amount	
					Currency	Amount	Currency	Amount		Currency	Percentage							Currency	Amount
Kunshan President Enterprises Food Co., Ltd.	Shanghai President Enterprises Management	China	Wholesale of leather products and clothing	CNY	\$ 173,620	CNY	\$ 173,620	-	100.00	CNY	\$ 174,938	CNY	\$ 2,609	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	171,040	CNY	29,832	CNY	-	-	Subsidiary of subsidiary (Note2)
Kunshan President Enterprises Food Co., Ltd.	Uni-President Enterprise (Jinan) Co., Ltd.	China	Instant noodles, soft drinks	CNY	85,758	CNY	51,840	-	75.00	CNY	79,991	CNY	(7,005)	CNY	-	-	Subsidiary of subsidiary (Note2)
Kunshan President Enterprises Food Co., Ltd.	Uni-President Shanghai Pearly Century Co., Ltd.	China	Producing and selling of clothing	CNY	347,326	CNY	347,326	-	66.67	CNY	349,984	CNY	7,859	CNY	-	-	Subsidiary of subsidiary (Note2)
Kunshan President Enterprises	Xuzhou President Enterprises Co., Ltd. etc.	China	Instant noodles, soft drinks	CNY	114,459	CNY	78,786	-	-	CNY	118,256	CNY	5,620	CNY	-	-	Subsidiary of subsidiary (Note2)
Chengdu President Enterprises Food Co., Ltd.	Chongqing President Enterprises Co., Ltd.	China	Instant noodles, soft drinks	CNY	160,887	CNY	82,886	-	75.00	CNY	159,233	CNY	(3,020)	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	99,700	CNY	(8,934)	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	150,606	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	98,113	CNY	27,429	CNY	-	-	(Note 2)

Investors	Name of investees	Address	Main Business	Currency	Original investments				Holding status				Net income (loss) of the investee		Income (loss) recognized by the Company		Note
					Ending balance of the current period		Ending balance of prior period (Note 1)		Shares	Percentage of ownership		Book value	Currency	Amount	Currency	Amount	
					Currency	Amount	Currency	Amount		Currency	Percentage							Currency	Amount
Guangzhou President Enterprises Co., Ltd.	Nanning President Enterprises Co., Ltd.	China	Instant noodles, soft drinks	CNY	\$ 83,832	CNY	\$ 83,832	-	75.00	CNY	\$ 87,488	CNY	\$ 10,311	CNY	\$ -	-	Subsidiary of subsidiary (Note2)
Guangzhou President Enterprises 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	75,724	CNY	45,182	CNY	-	-	(Note 2)
Guangzhou President Enterprises Co., Ltd.	Zhanjiang President Enterprises Co., Ltd. etc.	China	Manufacturing and sales of juice	CNY	126,904	CNY	106,904	-	-	CNY	127,016	CNY	16,098	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	107,619	CNY	29,467	CNY	-	-	Subsidiary of subsidiary (Note2)
Wuhan President Enterprises Food Co., Ltd.	Wuhan Zijiang President Enterprises Co., Ltd. etc.	China	Manufacturing of PET bottles	CNY	140,053	CNY	123,553	-	50.00	CNY	149,687	CNY	39,678	CNY	-	-	Subsidiary of subsidiary (Note2)
Shanghai President Enterprises Management	Uni-President Shanghai Pearly Century Co., Ltd.	China	Producing and selling of clothing	CNY	173,620	CNY	173,620	-	33.33	CNY	174,949	CNY	7,859	CNY	-	-	Subsidiary of subsidiary (Note2)
Zhengzhou President Enterprises Co., Ltd.	Shanxi President Enterprises Corp.	China	Instant noodles, soft drinks	CNY	85,543	CNY	-	-	100.00	CNY	85,059	CNY	(484)	CNY	-	-	Subsidiary of subsidiary (Note2)
Zhengzhou President Enterprises Co., Ltd.	Henan President Enterprise Co., Ltd.	China	Instant noodles, soft drinks	CNY	66,328	CNY	-	-	100.00	CNY	65,787	CNY	(541)	CNY	-	-	Subsidiary of subsidiary (Note2)
Zhengzhou President Enterprises Co., Ltd.	United Advisor Venture Management Ltd.	China	General investments	CNY	110,250	CNY	110,250	-	19.87	CNY	99,700	CNY	(8,934)	CNY	-	-	(Note 2)
Zhengzhou President Enterprises Co., Ltd.	Jinmailang Beverage (Beijing) Co., Ltd.	China	Manufacturing, precessing and soft drink sales of vegetable	CNY	176,800	CNY	176,800	151,162,628	15.24	CNY	215,664	CNY	185,563	CNY	-	-	(Note 2)

Investors	Name of investees	Address	Main Business	Currency	Original investments				Holding status				Net income (loss) of the investee		Income (loss) recognized by the Company		Note
					Ending balance of the current period		Ending balance of prior period (Note 1)		Shares	Percentage of ownership	Currency	Book value	Currency	Amount	Currency	Amount	
					Currency	Amount	Currency	Amount									
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	\$ 125,785	USD	(\$ 2,847)	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	72,966	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	32,869	USD	3,154	USD		-	Subsidiary of subsidiary (Note2)
Cayman Ton Yi Industrial Holdings Ltd.	Zhangzhou Ton Yi Industries Packaging Co., etc.	China	Plastics package	USD	30,000	USD	17,000	-	100.00	USD	28,799	USD	(927)	USD		-	Subsidiary of subsidiary (Note2)
Cayman Ton Yi Industrial Holdings Ltd.	Wuxi Ton Yi Industrial Packaging Co., Ltd.	China	Manufacturing of cans	USD	7,000	USD	7,000	-	100.00	USD	19,157	USD	(177)	USD		-	Subsidiary of subsidiary (Note2)
Cayman Ton Yi Industrial Holdings Ltd.	Chengdu Ton Yi Industrial Packaging Co., Ltd. etc.	China	Manufacturing of cans	USD	12,000	USD	7,500	-	100.00	USD	12,738	USD	(68)	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	123,704	USD	(3,277)	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	68,784	USD	(1,096)	USD		-	Subsidiary of subsidiary (Note2)
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.

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

(For the nine-month period ended September 30, 2012)

1. The basic information of investment in Mainland China as of September 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 September 30, 2012	Accumulated remittance	Note
					Payment	Remittance						
President Enterprises (China) Investment Corp.	General investment	\$ 19,252,884	(Note 1)	\$ -	\$ -	\$ -	\$ -	73.49	\$ 2,716,116	\$ 25,239,841	\$ -	(Note 2)
Kunshan President Enterprises Food Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	2,812,800	(Note 1)	1,174,110	-	-	1,174,110	73.49	82,125	3,001,716	-	(Note2) (Note5)
Wuhan President Enterprises Food Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	1,746,280	(Note 1)	844,602	-	-	844,602	73.49	442,989	2,695,608	-	(Note2) (Note5)
Guangzhou President Enterprises Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	2,197,500	(Note 1)	1,120,959	-	-	1,120,959	73.49	268,861	2,338,334	-	(Note2) (Note5)
Chengdu President Enterprises Food Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	1,904,500	(Note 1)	1,193,799	-	-	1,193,799	73.49	351,360	2,216,685	-	(Note2) (Note5)
Zhengzhou President Enterprises Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	1,084,100	(Note 1)	538,329	-	-	538,329	73.49	254,058	1,516,597	-	(Note2) (Note5)
Hefei President Enterprises Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	879,000	(Note 1)	327,750	215,326	-	543,076	73.49	103,816	925,936	-	(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 September 30, 2012	Accumulated remittance	Note
					Payment	Remittance						
Nanchang President Enterprises Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	\$ 908,300	(Note 1)	\$ 409,116	\$ -	\$ -	\$ 409,116	73.49	\$ 91,827	\$ 898,886	\$ -	(Note2) (Note5)
Fuzhou President Enterprises Co., Ltd.	Manufacturing and sales of instand noodles, soft drinks, mineral water	586,000	(Note 1)	215,326	-	-	215,326	73.49	148,649	936,594	-	(Note2) (Note5)
Xinjiang President Enterprises Food Co., Ltd.	Tomato products, instant noodles, soft drinks	747,150	(Note 1)	362,324	-	-	362,324	73.49	90,580	1,123,441	-	(Note2) (Note5)
Shenyang President Enterprises Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	1,169,070	(Note 1)	510,787	-	-	510,787	73.49	109,004	830,112	-	(Note2) (Note5)
Beijing President Enterprises Drinks & Food Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	864,350	(Note 1)	258,397	-	-	258,397	73.49	66,648	764,407	-	(Note2) (Note5)
Taizhou President Enterprises Co., Ltd.	Soft drinks, food	879,000	(Note 1)	161,502	-	-	161,502	73.49	101,284	772,713	-	(Note2) (Note5)
Chongqing President Enterprises Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	984,480	(Note 1)	156,638	-	-	156,638	73.49	(10,252)	720,036	-	(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 September 30, 2012	Accumulated remittance	Note
					Payment	Remittance						
Kunming President Enterprises Food Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	\$ 879,000	(Note 1)	\$ 430,651	\$ -	\$ -	\$ 430,651	73.49	\$ 47,235	\$ 685,086	\$ -	(Note2) (Note5)
Changchun President Enterprise Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	586,000	(Note 1)	64,607	43,071	-	107,678	73.49	11,592	461,570	-	(Note2) (Note5)
Changsha President Enterprises Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	498,100	(Note 1)	91,504	-	-	91,504	73.49	100,046	483,631	-	(Note2) (Note5)
Nanning President Enterprises Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	498,100	(Note 1)	91,504	-	-	91,504	73.49	35,010	394,950	-	(Note2) (Note5)
Uni-President Enterprise (Jinan) Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	527,400	(Note 1)	19,367	77,528	-	96,895	73.49	(23,784)	361,871	-	(Note2) (Note5)
Shanxi President Enterprises Corp.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	395,500	(Note 1)	-	-	-	-	73.49	(1,645)	288,796	-	(Note2) (Note5) (Note6)
Zhanjiang President Enterprises Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	351,600	(Note 1)	64,607	-	-	64,607	73.49	17,866	268,574	-	(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 September 30, 2012	Accumulated remittance	Note
					Payment	Remittance							
Xuzhou President Enterprises Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	\$ 351,600	(Note 1)	\$ 64,607	\$ -	\$ -	\$ 64,607	73.49	\$ 20,310	\$ 278,253	\$ -	(Note2) (Note5)	
Aksu President Enterprises Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	351,600	(Note 1)	64,607	-	-	64,607	73.49	(4,047)	255,902	-	(Note2) (Note5)	
Baiyin President Enterprise Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	351,600	(Note 1)	64,607	-	-	64,607	73.49	(11,869)	245,243	-	(Note2) (Note5)	
Henan President Enterprise Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	307,650	(Note 1)	-	-	-	-	73.49	(1,839)	223,363	-	(Note2) (Note5) (Note6)	
Shijiazhuang President Enterprise Co., Ltd.	Instant noodles, soft drinks	195,519	(Note 1)	26,927	-	-	26,927	73.49	13,878	156,526	-	(Note2) (Note5)	
President Bama Bottled Water Co., Ltd.	Manufacturing and sales of mineral water	121,595	(Note 1)	-	-	-	-	73.49	10,432	111,850	-	(Note2) (Note5)	
Wuxue President Mineral water Co., Ltd.	Manufacturing and sales of mineral water	140,640	(Note 1)	25,843	-	-	25,843	73.49	(7,032)	97,464	-	(Note2) (Note5)	
Hangzhou President Enterprise Co., Ltd.	Instant noodles, soft drinks	131,850	(Note 1)	24,231	-	-	24,231	73.49	(1,299)	216,461	-	(Note2) (Note5)	
Guiyang President Enterprise Co., Ltd.	Manufacturing and sales of mineral water	125,521	(Note 1)	38,764	-	-	38,764	73.49	(4,389)	153,841	-	(Note2) (Note5)	
President (Shanghai) Trading Co., Ltd.	Wholesale and retail of fats, feed, flour	251,980	(Note 1)	172,255	-	-	172,255	73.49	95,181	52,608	-	(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 September 30, 2012	Accumulated remittance	Note
					Payment	Remittance						
Uni-President Trading (Kunshan) Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	\$ 58,600	(Note 1)	\$ 43,071	\$ -	\$ -	\$ 43,071	73.49	\$ 95,417	\$ 138,166	\$ -	(Note2) (Note5)
Zixi President Enterprises Drink and Food Co., Ltd.	Manufacturing and sales of mineral water	29,300	(Note 1)	-	-	-	-	73.49	(1,483)	19,848	-	(Note2) (Note5)
President (Shanghai) private Label Marketing and Trading Co., Ltd.	Sales of food and milk	4,389	(Note 1)	20,451	-	-	20,451	73.49	(390)	19,709	-	(Note2) (Note5)
Harbin President Enterprises Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	732,500	(Note 1)	254,822	-	-	254,822	73.49	(296)	18,965	-	(Note2) (Note5)
Champ Green (Shanghai) Consulting Co., Ltd.	Enterprise Management Consulting	693	(Note 1)	3,223	-	-	3,223	73.49	9,968	45,598	-	(Note2) (Note5)
Beijing President Food Co., Ltd.	Manufacturing and sales of instant noodles	685,620	(Note 1)	107,678	-	-	107,678	73.49	66,902	(62,273)	-	(Note2) (Note5)
Integrated Marketing & Distribution Co., Ltd.	Sales and packaging of food, ironware, office supplies	9,240	(Note 1)	-	-	-	-	-	-	-	-	(Note 2)
Jinmailang Beverage (Beijing) Co., Ltd.	Development, processing and soft drink sales of vegetable	4,582,273	(Note 1)	-	-	-	-	35.15	344,532	2,322,372	-	(Note2) (Note5)
Guilin Ziquan Beverage Industried Co., Ltd.	Manufacturing and sales of mineral water	474,660	(Note 1)	-	-	-	-	33.07	18,748	169,101	-	(Note2) (Note5)
Sms Private Equity Fund Management	General investment	4,066	(Note 1)	3,457	-	-	3,457	29.40	10	11,318	-	(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 September 30, 2012	Accumulated remittance	Note
					Payment	Remittance						
Kunshan Sanwa Food Industry Co., Ltd.	Flavoring	\$ 35,160	(Note 1)	\$ 2,022	\$ -	\$ -	\$ 2,022	11.02	\$ -	\$ 2,488	\$ -	(Note 5)
Sanshui Jianlibao Commerce Co., Ltd	Sales of soft drinks	1,986,600	(Note 1)	1,638,427	-	-	1,638,427	100.00	134,692	1,498,050	-	(Note 2)
Zhongshan President Enterprises Co., Ltd.	Manufacturing and sales of marine products, livestock,	568,420	(Note 1)	904,608	-	-	904,608	100.00	71,844	1,012,608	-	(Note 2)
Qingdao President Feed & Livestock Co., Ltd.	Manufacturing and sales of marine products, livestock,	439,500	(Note 1)	557,140	-	-	557,140	100.00	8,321	418,756	-	(Note 2)
Songjiang President Enterprises Co., Ltd.	Manufacturing and sales of fats, feed, flour	556,700	(Note 1)	489,369	-	-	489,369	100.00	7,413	220,160	-	(Note 2)
Tianjiang President Enterprises Food Co., Ltd.	Manufacturing and sales of flour, instant noodles, etc.	445,653	(Note 1)	455,674	-	-	455,674	100.00	(3,487)	135,483	-	(Note 2)
Zhanjiang Uni-President Aquatic Feed Co., Ltd.	Manufacturing and sales of marine products, livestock,	117,200	(Note 1)	117,200	-	-	117,200	100.00	(674)	116,526	-	(Note 2)
Meishan President Feed & Oil Co., Ltd.	Animal feeds, vegetable oil	293,000	(Note 1)	305,804	-	-	305,804	100.00	(18,459)	96,778	-	(Note 2)
President Fuche (Qingdo) Co., Ltd.	Manufacturing and processing of eggs	66,511	(Note 1)	-	-	-	-	66.96	(157)	18	-	(Note 2)
Zhangjiagang President Nisshin Food Co., Ltd.	Manufacturing and sales of fats, feed, flour	498,100	(Note 1)	298,860	-	-	298,860	60.00	34,545	505,337	-	(Note 2)
Cargill-President (Donguan) Feed Protein Technology Co., Ltd.	Manufacturing and sales of animal feeds	1,172,000	(Note 1)	576,214	-	-	576,214	50.00	160,125	1,210,530	-	(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 September 30, 2012	Accumulated remittance	Note
					Payment	Remittance						
President-Kikkoman Zhenji Foods Co., Ltd.	Manufacturing and sales of food	\$ 1,386,000	(Note 1)	\$ 578,909	\$ -	\$ -	\$ 578,909	45.00	\$ 5,772	\$ 601,617	\$ -	(Note 2)
San Tong Wan Fu (Qingdao) Food Industry Co., Ltd.	Manufacturing and sales of feed, breed stock and poultry	351,600	(Note 1)	-	-	-	-	30.00	(5,900)	35,569	-	(Note 2)
Dalian Beiliang Logistics Co., Ltd.	Physical distribution	34,867	(Note 1)	1,699	-	-	1,699	10.10	-	3,311	-	(Note 2)
Tongjia (Dongguan) Trading Co., Ltd.	Wholesale	14,650	(Note 1)	6,417	-	-	6,417	50.00	(21,203)	15,317	-	(Note 2)
Tianjin Fuye Commercial Co., Ltd.	Hypermarket	363,360	(Note 1)	163,512	-	(163,512)	-	-	-	-	-	-
Guangzhou Jianguang 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.	\$ 15,528,477	\$ 22,778,487	\$ 46,946,707

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

(Note2)Recognized based on unreviewed financial statements for the nine-month period ended September 30, 2012 for each entity.

(Note3)Exchange rate of foreign currency indicated as of September 30, 2012 are as follows: USD:NTD 1:29.3, CNY:NTD 1:4.62.

(Note4)The consolidated net capital is counted by 60%. The consolidated financial statements of Uni-president Corp. for the nine-month period ended September 30,2012 are still being prepared by the Company, so the net capital is counted by 60%.

(Note5)An investee company of President Enterprises (China) Investment Co., Ltd. accounted for under the equity method.

(Note6)Amount of investment had been approved by MOEA, but not yet remitted as of September 30, 2012.

Approved by Taiwan to Mainland China

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

(1) Purchase amount and percentage related to payable's accounts' 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>September 30,2012</u>	<u>Purpose of guarantee</u>
Sanshui Jianlibao Commerce Co. , Ltd.	\$ 2,097,000	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.