

UNI-PRESIDENT ENTERPRISES CORP.
PARENT COMPANY ONLY FINANCIAL
STATEMENTS AND REPORT OF INDEPENDENT
ACCOUNTANTS
DECEMBER 31, 2015 AND 2014

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

REPORT OF INDEPENDENT ACCOUNTANTS TRANSLATED FROM CHINESE

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

We have audited the accompanying parent company only balance sheets of Uni-President Enterprises Corp. as of December 31, 2015 and 2014, and the related parent company only statements of comprehensive income, of changes in equity and of cash flows for the years then ended. These parent company only financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these parent company only financial statements based on our audits. We did not audit the financial statements of certain investee companies accounted for under the equity method. Investments in these companies amounted to \$7,760,542 thousand and \$7,417,935 thousand as of December 31, 2015 and 2014, respectively, and the related share of profit of subsidiaries, associates and joint ventures accounted for under the equity method amounted to \$1,053,976 thousand and \$812,487 thousand for the years then ended, respectively. Those financial statements and the information disclosed in Note 13 were audited by other independent accountants whose reports thereon have been furnished to us, and our opinion expressed herein, insofar as it relates to the amounts included in the financial statements and the information disclosed in Note 13 relative to these investments, is based solely on the audit reports of the other independent accountants.

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



資誠

In our opinion, based on our audits and the reports of other independent accountants, the parent company only financial statements referred to above present fairly, in all material respects, the financial position of Uni-President Enterprises Corp. as of December 31, 2015 and 2014, and its financial performance and cash flows for the years then ended in conformity with the “Regulations Governing the Preparations of Financial Statements by Securities Issuers”.

Liu, Tzu-Meng

Independent Accountants

Chou, Chien-Hung

PricewaterhouseCoopers, Taiwan

Republic of China

March 28, 2016

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.
PARENT COMPANY ONLY BALANCE SHEETS
(Expressed in thousands of New Taiwan dollars)

Assets	Notes	December 31, 2015		(adjusted) December 31, 2014		(adjusted) January 1, 2014		
		AMOUNT	%	AMOUNT	%	AMOUNT	%	
Current assets								
1100	Cash and cash equivalents	6(1)	\$ 2,524,180	2	\$ 1,167,868	1	\$ 191,817	-
1110	Financial assets at fair value	6(2)						
	through profit or loss - current		3,600,000	3	3,400,000	2	3,000,000	2
1150	Notes receivable, net	6(3)(4)	277,692	-	355,687	-	505,053	-
1170	Accounts receivable, net	6(4)	546,425	-	636,443	1	753,624	1
1180	Accounts receivable - related	7						
	parties		3,488,114	2	3,278,938	2	3,332,610	3
1200	Other receivables		231,361	-	220,586	-	227,576	-
1210	Other receivables - related	7						
	parties		355,055	-	359,520	-	149,177	-
130X	Inventory	6(5)	2,171,617	2	2,287,276	2	2,442,634	2
1410	Prepayments		113,580	-	100,307	-	112,740	-
11XX	Total current assets		<u>13,308,024</u>	<u>9</u>	<u>11,806,625</u>	<u>8</u>	<u>10,715,231</u>	<u>8</u>
Non-current assets								
1523	Available-for-sale financial	6(6)(8)						
	assets - non-current		32,370	-	6,150	-	6,150	-
1543	Financial assets carried at cost -	6(7)						
	non-current		334,249	-	351,049	-	381,414	1
1550	Investments accounted for	6(8)(11) and						
	under equity method	7	116,420,864	76	110,575,377	77	98,114,414	76
1600	Property, plant and equipment	6(9)(11), 7						
		and 8	15,601,318	10	13,623,320	10	12,725,202	10
1760	Investment property, net	6(10)(11)						
		and 8	4,744,677	3	4,752,593	3	4,552,751	4
1840	Deferred income tax assets	6(27)	1,104,314	1	1,248,825	1	1,438,120	1
1915	Prepayments for equipment		514,945	1	503,495	1	271,520	-
1920	Guarantee deposits paid		156,685	-	146,869	-	142,002	-
1930	Long-term notes and accounts							
	receivable, net		88,232	-	102,159	-	115,715	-
1990	Other non-current assets		377,699	-	347,247	-	226,798	-
15XX	Total non-current assets		<u>139,375,353</u>	<u>91</u>	<u>131,657,084</u>	<u>92</u>	<u>117,974,086</u>	<u>92</u>
1XXX	Total assets		<u>\$ 152,683,377</u>	<u>100</u>	<u>\$ 143,463,709</u>	<u>100</u>	<u>\$ 128,689,317</u>	<u>100</u>

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UNI-PRESIDENT ENTERPRISES CORP.
PARENT COMPANY ONLY BALANCE SHEETS
(Expressed in thousands of New Taiwan dollars)

Liabilities and Equity	Notes	December 31, 2015		(adjusted) December 31, 2014		(adjusted) January 1, 2014		
		AMOUNT	%	AMOUNT	%	AMOUNT	%	
Current liabilities								
2100	Short-term borrowings	6(12)	\$ 52,575	-	\$ 33,464	-	\$ 78,423	-
2150	Notes payable		7,133	-	9,502	-	7,271	-
2170	Accounts payable		1,375,521	1	1,278,720	1	1,314,345	1
2180	Accounts payable - related parties	7	146,058	-	130,055	-	136,958	-
2200	Other payables	6(13)	5,314,530	4	4,734,532	3	4,750,975	4
2220	Other payables - related parties	7	513,585	-	809,837	1	807,696	1
2230	Current income tax liabilities	6(27)	173,137	-	181,363	-	104,555	-
2310	Advance receipts		129,010	-	157,170	-	126,086	-
2320	Long-term liabilities, current portion	6(14)(15)	5,000,000	3	3,150,000	2	2,400,000	2
21XX	Total current liabilities		<u>12,711,549</u>	<u>8</u>	<u>10,484,643</u>	<u>7</u>	<u>9,726,309</u>	<u>8</u>
Non-current liabilities								
2530	Corporate bonds payable	6(14)	17,500,000	12	21,500,000	15	15,250,000	12
2540	Long-term borrowings	6(15)	19,998,786	13	13,248,876	10	10,988,274	8
2570	Deferred income tax liabilities	6(27)	1,692,236	1	1,649,405	1	1,589,798	1
2640	Net defined benefit liabilities	6(16)	4,357,033	3	4,481,668	3	4,841,522	4
2645	Guarantee deposits received		87,527	-	88,764	-	87,951	-
25XX	Total non-current liabilities		<u>43,635,582</u>	<u>29</u>	<u>40,968,713</u>	<u>29</u>	<u>32,757,545</u>	<u>25</u>
2XXX	Total liabilities		<u>56,347,131</u>	<u>37</u>	<u>51,453,356</u>	<u>36</u>	<u>42,483,854</u>	<u>33</u>
Equity								
Share capital								
3110	Share capital - common stock	6(17)(19)	56,820,154	37	54,634,763	38	51,542,229	40
Capital reserve								
3200	Capital surplus	6(18)	3,957,172	2	3,848,490	2	3,875,672	3
Retained earnings								
3310	Legal reserve	6(17)(19)(27)	13,725,414	9	12,613,131	9	11,336,707	9
3320	Special reserve		4,043,384	3	4,045,085	3	4,045,704	3
3350	Unappropriated retained earnings		15,109,863	10	12,291,654	9	13,305,610	10
Other equity interest								
3400	Other equity interest	6(20)	2,680,259	2	4,577,230	3	2,099,541	2
3XXX	Total equity		<u>96,336,246</u>	<u>63</u>	<u>92,010,353</u>	<u>64</u>	<u>86,205,463</u>	<u>67</u>
Contingent liabilities and commitments								
3X2X	Total liabilities and equity	6(29) and 9	<u>\$ 152,683,377</u>	<u>100</u>	<u>\$ 143,463,709</u>	<u>100</u>	<u>\$ 128,689,317</u>	<u>100</u>

The accompanying notes are an integral part of these financial statements.
See report of independent accountants dated March 28, 2016.

UNI-PRESIDENT ENTERPRISES CORP.
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
(Expressed in thousands of New Taiwan dollars, except for earnings per share amount)

Items	Notes	Year ended December 31			
		2015		2014 (adjusted)	
		AMOUNT	%	AMOUNT	%
4000 Sales revenue	6(21) and 7	\$ 38,286,883	100	\$ 40,225,384	100
5000 Operating costs	6(5)(25)(26) and 7	(27,180,186)	(71)	(29,898,390)	(74)
5900 Net operating margin		<u>11,106,697</u>	<u>29</u>	<u>10,326,994</u>	<u>26</u>
Operating expenses	6(25)(26) and 7				
6100 Selling expenses		(5,405,411)	(14)	(5,377,065)	(13)
6200 General and administrative expenses		(3,516,277)	(9)	(3,021,935)	(8)
6300 Research and development expenses		(435,155)	(1)	(394,452)	(1)
6000 Total operating expenses		<u>(9,356,843)</u>	<u>(24)</u>	<u>(8,793,452)</u>	<u>(22)</u>
6900 Operating profit		<u>1,749,854</u>	<u>5</u>	<u>1,533,542</u>	<u>4</u>
Non-operating income and expenses					
7010 Other income	6(22) and 7	1,925,736	5	1,758,152	5
7020 Other gains and losses	6(2)(6)(7)(11)(23)	(1,078,582)	(3)	(1,060,677)	(3)
7050 Finance costs	6(24)	(446,920)	(1)	(407,086)	(1)
7070 Share of profit of subsidiaries, associates and joint ventures accounted for under equity method	6(8)	<u>12,391,084</u>	<u>32</u>	<u>9,713,954</u>	<u>24</u>
7000 Total non-operating income and expenses		<u>12,791,318</u>	<u>33</u>	<u>10,004,343</u>	<u>25</u>
7900 Profit before income tax		14,541,172	38	11,537,885	29
7950 Income tax expense	6(27)	(433,333)	(1)	(412,297)	(1)
8200 Profit for the year		<u>\$ 14,107,839</u>	<u>37</u>	<u>\$ 11,125,588</u>	<u>28</u>
Other comprehensive income (loss)					
Components of other comprehensive income that will not be reclassified to profit or loss					
8311 Other comprehensive income, before tax, actuarial gains (losses) on defined benefit plans		(\$ 139,210)	-	\$ 105,862	-
8330 Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss	6(16)	(229,246)	(1)	(127,737)	-
8349 Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(27)	23,666	-	(17,996)	-
Components of other comprehensive income that will be reclassified to profit or loss					
8361 Other comprehensive income, before tax, exchange differences on translation	6(20)	(1,070,337)	(3)	1,604,397	4
8380 Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for under equity method, components of other comprehensive income that will be reclassified to profit or loss	6(20)	(821,830)	(2)	872,381	2
8399 Income tax relating to the components of other comprehensive income that will be reclassified to profit or loss	6(6)(27)	(4,804)	-	911	-
8300 Other comprehensive income for the year		<u>(\$ 2,241,761)</u>	<u>(6)</u>	<u>\$ 2,437,818</u>	<u>6</u>
8500 Total comprehensive income for the year		<u>\$ 11,866,078</u>	<u>31</u>	<u>\$ 13,563,406</u>	<u>34</u>
Basic earnings per share (in dollars)					
9750 Net income	6(28)	<u>\$ 2.48</u>		<u>\$ 1.96</u>	
Diluted earnings per share (in dollars)					
9850 Net income	6(28)	<u>\$ 2.47</u>		<u>\$ 1.95</u>	

The accompanying notes are an integral part of these financial statements.
See report of independent accountants dated March 28, 2016.

UNI-PRESIDENT ENTERPRISES CORP.
PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014
 (Expressed in thousands of New Taiwan dollars)

	Notes	Retained Earnings				Other equity interest			Total
		Share capital - common stock	Capital reserve	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealized gain or loss on available-for-sale financial assets	
For the year ended December 31, 2014									
Balance at January 1, 2014		\$ 51,542,229	\$ 3,875,672	\$ 11,336,707	\$ 4,045,704	\$ 13,307,471	\$ 997,847	\$ 1,101,694	\$ 86,207,324
Impact of retrospective application of accounting policies		-	-	-	-	(1,861)	-	-	(1,861)
Distribution of 2013 net income (Note):		-	3,875,672	11,336,707	4,045,704	13,305,610	997,847	1,101,694	86,205,463
Legal reserve		-	-	1,276,424	-	(1,276,424)	-	-	-
Cash dividends	6(19)	-	-	-	-	(7,731,334)	-	-	(7,731,334)
Stock dividends	6(17)(19)	3,092,534	-	-	-	(3,092,534)	-	-	-
Net income for the year ended December 31, 2014		-	-	-	-	11,125,588	-	-	11,125,588
Other comprehensive income for the year ended December 31, 2014	6(20)	-	-	-	-	(39,871)	2,222,085	255,604	2,437,818
Adjustment of capital reserve due to subsidiaries' adjustment of capital reserve	6(18)	-	(31,609)	-	-	-	-	-	(31,609)
Difference between the acquisition or disposal price and carrying amounts of subsidiaries	6(18)	-	11,163	-	-	-	-	-	11,163
Adjustment of capital reserve due to change in interests in associate	6(18)	-	(4,141)	-	-	-	-	-	(4,141)
Disposal of investments accounted for under equity method	6(18)	-	(2,595)	-	-	-	-	-	(2,595)
Reversal of special reserve	6(19)	-	-	-	(619)	619	-	-	-
Balance at December 31, 2014		\$ 54,634,763	\$ 3,848,490	\$ 12,613,131	\$ 4,045,085	\$ 12,291,654	\$ 3,219,932	\$ 1,357,298	\$ 92,010,353

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UNI-PRESIDENT ENTERPRISES CORP.
PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014
 (Expressed in thousands of New Taiwan dollars)

Notes	Share capital - common stock	Retained Earnings				Other equity interest		Total
		Capital reserve	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealized gain or loss on available-for-sale financial assets	
For the year ended December 31, 2015								
Balance at January 1, 2015	\$ 54,634,763	\$ 3,848,490	\$ 12,613,131	\$ 4,045,085	\$ 12,291,654	\$ 3,219,932	\$ 1,357,298	\$ 92,010,353
Distribution of 2014 net income (Note):	-	-	-	-	(1,112,283)	-	-	-
Legal reserve	-	-	1,112,283	-	(1,112,283)	-	-	-
Cash dividends	-	-	-	-	(7,648,867)	-	-	(7,648,867)
Stock dividends	2,185,391	-	-	-	2,185,391	-	-	-
Net income for the year ended December 31, 2015	-	-	-	-	14,107,839	-	-	14,107,839
Other comprehensive income for the year ended December 31, 2015	-	-	-	-	(344,790)	(1,094,533)	(802,438)	(2,241,761)
Adjustment of capital reserve due to subsidiaries' adjustment of capital reserve	-	10,272	-	-	-	-	-	10,272
Difference between the acquisition or disposal price and carrying amounts of subsidiaries	-	37,104	-	-	-	-	-	37,104
Adjustment of capital reserve due to change in interests in associate	-	65,101	-	-	-	-	-	65,101
Disposal of investments accounted for under equity method	-	(3,795)	-	(1,701)	-	-	-	(3,795)
Reversal of special reserve	-	-	-	-	1,701	-	-	-
Balance at December 31, 2015	\$ 56,820,154	\$ 3,957,172	\$ 13,725,414	\$ 4,043,384	\$ 15,109,863	\$ 2,125,399	\$ 554,860	\$ 96,336,246

(Note) The employees' bonuses were \$1,068,486 and \$971,109, and the directors' and supervisors' remuneration were \$228,478 and \$199,475 in 2013 and 2014, respectively, which had been deducted from net income for the years. The accompanying notes are an integral part of these financial statements. See report of independent accountants dated March 28, 2016.

UNI-PRESIDENT ENTERPRISES CORP.
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
(Expressed in thousands of New Taiwan dollars)

	Notes	For the years ended December 31,	
		2015	2014
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		\$ 14,541,172	\$ 11,537,885
Adjustments			
Income and expenses having no effect on cash flows			
Reversal of doubtful accounts	6(4)	(8,357)	(21,400)
Reversal of inventory market price decline	6(5)	-	(4,673)
Losses from disposal of available-for-sale financial assets		1,772	-
Share of profit of subsidiaries, associates and joint ventures accounted for under equity method	6(8)	(12,391,084)	(9,713,954)
Gain on disposal of investments accounted for under equity method		(19,242)	(351,940)
Depreciation on property, plant and equipment	6(9)	923,583	830,703
Loss on disposal of property, plant and equipment	6(23)	20,882	47,896
Depreciation on investment property	6(10)	46,160	44,402
Losses from disposal of investment property	6(23)	165	-
Gain on disposal of other assets	6(22)	-	(6,701)
Impairment loss on financial assets	6(6)(7)	19,280	25,699
Impairment loss on non-financial assets	6(11)	45,560	22,651
Amortization		9,827	7,680
Amortization of rent receivable		13,556	1,641
Interest income	6(22)	(2,292)	(2,438)
Dividend income	6(22)	(17,866)	(14,690)
Finance costs	6(24)	446,920	407,086
Changes in assets/liabilities relating to operating activities			
Changes in operating assets			
Financial assets at fair value through profit or loss		(200,000)	(400,000)
Notes receivable		86,852	195,444
Accounts receivable		89,518	92,503
Accounts receivable - related parties		(209,176)	53,672
Other receivables		(10,404)	18,905
Other receivables - related parties		4,465	(210,343)
Inventories		115,659	160,031
Prepayments		(15,774)	7,545
Net changes in liabilities relating to operating activities			
Notes payable		(2,369)	2,231
Accounts payable		96,801	(35,625)
Accounts payable - related parties		16,003	(6,903)
Other payables		549,440	(161,381)
Other payables - related parties		(296,252)	2,141
Advance receipts		(28,160)	31,084
Net defined benefit liabilities		(263,845)	(253,992)
Cash inflow generated from operations		3,562,794	2,305,159
Interest received		2,292	2,438
Dividend received		6,146,288	5,498,785
Interest paid		(462,018)	(322,136)
Income tax paid		(235,355)	(103,672)
Net cash flows from operating activities		9,014,001	7,380,574

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UNI-PRESIDENT ENTERPRISES CORP.
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
(Expressed in thousands of New Taiwan dollars)

	Notes	For the years ended December 31,	
		2015	2014
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of available-for-sale financial assets		\$ 47,617	\$ -
Return of capital from financial assets carried at cost		16,800	4,666
Cash paid for acquisition of investments accounted for under equity method - subsidiaries		(1,854,900)	(6,181,564)
Cash paid for acquisition of investments accounted for under equity method - non-subsidiaries		-	(299,356)
Proceeds from disposal of investments accounted for under equity method - subsidiaries		-	30,311
Proceeds from disposal of investments accounted for under equity method - non-subsidiaries		16,952	893,304
Return of capital from investments accounted for under equity method		120,500	-
Cash paid for acquisition of property, plant and equipment and investment property	6(30)	(786,246)	(614,379)
Interest paid for acquisition of property, plant and equipment and investment property	6(9)	(16,005)	(10,105)
Proceeds from disposal of property, plant and equipment		17,843	16,260
Increase in guarantee deposits paid		(9,816)	(4,867)
Increase in prepayments for equipment		(2,125,198)	(1,594,274)
Interest paid for prepayments for equipment	6(9)	(13,874)	(8,058)
Proceeds from disposal of other assets		-	18,910
Increase in other non-current assets		(40,279)	(140,493)
Net cash flows used in investing activities		(4,626,606)	(7,889,645)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase (decrease) in short-term borrowings		19,111	(44,959)
Increase in corporate bonds payable		-	9,400,000
Decrease in corporate bonds payable		(3,150,000)	(2,400,000)
Increase in long-term borrowings		147,970,000	91,760,000
Decrease in long-term borrowings		(140,220,090)	(89,499,398)
(Decrease) increase in guarantee deposits received		(1,237)	813
Payment of cash dividends	6(19)	(7,648,867)	(7,731,334)
Net cash flows (used in) from financing activities		(3,031,083)	1,485,122
Net increase in cash and cash equivalents		1,356,312	976,051
Cash and cash equivalents at beginning of year	6(1)	1,167,868	191,817
Cash and cash equivalents at end of year	6(1)	\$ 2,524,180	\$ 1,167,868

The accompanying notes are an integral part of these financial statements.
See report of independent accountants dated March 28, 2016.

UNI-PRESIDENT ENTERPRISES CORP.
NOTES TO THE PARENT COMPANY ONLY FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

1. HISTORY AND ORGANIZATION

(1) Uni-President Enterprises Corp. (the "Company") was incorporated as a company limited by shares under the provisions of the Company Law of the Republic of China (R.O.C.) in August 1967. The Company is primarily engaged in the manufacture, processing and sales of various soft drinks, foods, animal feeds and flour.

(2) The common shares of the Company have been listed on the Taiwan Stock Exchange since December 1987.

2. THE DATE OF AUTHORIZATION FOR ISSUANCE OF THE PARENT COMPANY ONLY FINANCIAL STATEMENTS AND PROCEDURES FOR AUTHORIZATION

These parent company only financial statements were authorized for issuance by the Board of Directors on March 28, 2016.

3. APPLICATION OF NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS

(1) Effect of the adoption of new issuances of or amendments to International Financial Reporting Standards ("IFRS") as endorsed by the Financial Supervisory Commission ("FSC")

According to Financial-Supervisory-Securities-Auditing No. 1030010325 issued by FSC on April 3, 2014, commencing 2015, companies with shares listed on the TWSE or traded on the Taipei Exchange or Emerging Stock Market shall adopt the 2013 version of IFRS (not including IFRS 9, 'Financial instruments') as endorsed by the FSC and Regulations Governing the Preparation of Financial Reports by Securities Issuers effective January 1, 2015 (collectively referred herein as "the 2013 version of IFRS") in preparing the consolidated financial statements. The impact of adopting the 2013 version of IFRS is listed below:

A. IAS 19 (revised), 'Employee benefits'

The revised standard makes amendments that net interest amount, calculated by applying the discount rate to the net defined benefit asset or liability, replaces the finance charge and expected return on plan assets. The revised standard eliminates the accounting policy choice that the actuarial gains and losses could be recognized based on corridor approach or recognized in profit or loss. The revised standard requires that the actuarial gains and losses can only be recognized immediately in other comprehensive income when incurred. Past service cost will be recognized immediately in the period incurred and will no longer be amortized using straight-line basis over the average period until the benefits become vested. An entity is required to recognize termination benefits at the earlier of when the entity can no longer withdraw an offer of those benefits and when it recognizes any related restructuring costs, rather than when the entity is demonstrably committed to a termination. Additional disclosures are required for defined benefit plans. As a result of such amendment, some of the Company's subsidiaries recognized the actuarial losses and unamortized past service costs, increased their defined benefit liabilities and decreased their retained earnings and related operating cost, operating expenses and other comprehensive income (loss) as of December 31, 2014 and January 1, 2014. Accordingly, the Company made proportionate adjustments to increase its share of profit of subsidiaries, associates and joint ventures accounted for under equity method of \$2,758, and decreased other comprehensive income of \$2,484 for the year ended December 31, 2014, decreased its investments accounted for under equity method of \$1,578 as of December 31, 2014, and decreased its retain earnings and investments accounted for under equity method of \$1,861 as of

January 1, 2014.

Based on the Company's assessment, the amendment does not have significant impact to the Company's financial position and financial performance. Additional disclosures regarding defined benefit plans will be made accordingly.

B. IFRS 11, 'Joint arrangements'

The standard replaces IAS 31, 'Interests in joint ventures' and eliminates the policy choice of proportionate consolidation for joint ventures. When deciding the types of joint arrangements—joint operations or joint ventures, the entity should assess the contractual rights and obligations instead of the legal form only. As a result of such amendment, some of the Company's subsidiaries included in the consolidated financial statements through proportionate consolidation have been changed to be measured under equity method. Based on the Company's assessment, such change does not have significant impacts of the Company's financial position and financial performance. Impacts on the Company and its subsidiaries' consolidated financial statements, please refer to note 3 (1) of the Company and its subsidiaries' consolidated financial statements of 2015.

C. IAS 1, 'Presentation of financial statements'

The amendment requires entities to separate items presented in OCI classified by nature into two groups on the basis of whether they are potentially reclassifiable to profit or loss subsequently when specific conditions are met. If the items are presented before tax then the tax related to each of the two groups of OCI items (those that might be reclassified and those that will not be reclassified) must be shown separately. Accordingly, the Company will adjust its presentation of the statement of comprehensive income.

D. IFRS 13, 'Fair value measurement'

The standard defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The standard sets out a framework for measuring fair value from market participants' perspective, and requires disclosures about fair value measurements. For non-financial assets only, fair value is determined based on the highest and best use of the asset. Based on the Company's assessment, the adoption of the standard has no significant impact on its parent company only financial statements, and the Company will disclose additional information about fair value measurements accordingly.

(2) Effect of new issuances of or amendments to IFRSs as endorsed by the FSC but not yet adopted by the Company

None.

(3) IFRSs issued by International Accounting Standards Board ("IASB") but not yet endorsed by the FSC

New standards, interpretations and amendments issued by IASB but not yet included in the 2013 version of IFRSs as endorsed by the FSC:

<u>New Standards, Interpretations and Amendments</u>	<u>Effective Date by IASB</u>
IFRS 9, 'Financial instruments'	January 1, 2018
Sale or contribution of assets between an investor and its associate or (amendments to IFRS 10 and IAS 28)	To be determined by IASB
Investment entities: applying the consolidation exception (amendments to IFRS 10, IFRS 12 and IAS 28)	January 1, 2016

New Standards, Interpretations and Amendments	Effective Date by IASB
Accounting for acquisition of interests in joint operations (amendments to IFRS 11)	January 1, 2016
IFRS 14, 'Regulatory deferral accounts'	January 1, 2016
IFRS 15, 'Revenue from contracts with customers'	January 1, 2018
IFRS 16, 'Leases'	January 1, 2019
Disclosure initiative (amendments to IAS 1)	January 1, 2016
Disclosure initiative (amendments to IAS 7)	January 1, 2017
Recognition of deferred tax assets for unrealised losses (amendments to IAS 12)	January 1, 2017
Clarification of acceptable methods of depreciation and amortisation (amendments to IAS 16 and IAS 38)	January 1, 2016
Agriculture: bearer plants (amendments to IAS 16 and IAS 41)	January 1, 2016
Defined benefit plans: employee contributions (amendments to IAS 19R)	July 1, 2014
Equity method in separate financial statements (amendments to IAS 27)	January 1, 2016
Recoverable amount disclosures for non-financial assets (amendments to IAS 36)	January 1, 2014
Novation of derivatives and continuation of hedge accounting (amendments to IAS 39)	January 1, 2014
IFRIC 21, 'Levies'	January 1, 2014
Improvements to IFRSs 2010-2012	July 1, 2014
Improvements to IFRSs 2011-2013	July 1, 2014
Improvements to IFRSs 2012-2014	January 1, 2016

The Company is assessing the potential impact of the new standards, interpretations and amendments above. The impact will be disclosed when the assessment is complete.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies applied in the preparation of these parent company only financial statements are set out below. These policies have been consistently applied to all the periods presented, unless otherwise stated.

(1) Compliance statement

The parent company only financial statements of the Company have been prepared in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers".

(2) Basis of preparation

A. Except for the following items, the parent company only financial statements have been prepared under the historical cost convention:

- (a) Financial assets and financial liabilities (including derivative instruments) at fair value through profit or loss.
- (b) Available-for-sale financial assets measured at fair value.
- (c) Defined benefit liabilities recognized based on the net amount of pension fund assets less present value of defined benefit obligation.

B. The preparation of financial statements in conformity with International Financial Reporting

Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations as endorsed by the FSC (collectively referred herein as the “IFRSs”) requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Company’s accounting policies. The areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the parent company only financial statements are disclosed in Note 5.

(3) Foreign currency translation

Items included in the financial statements of each of the Company’s entities are measured using the currency of the primary economic environment in which the entity operates (the “functional currency”). The parent company only financial statements are presented in New Taiwan Dollars, which is the Company’s functional and presentation currency.

- (a) Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions or valuation where items are remeasured. Foreign exchange gains and losses resulting from the settlement of such transactions are recognized in profit or loss in the period in which they arise,
- (b) Monetary assets and liabilities denominated in foreign currencies at the period end are re-translated at the exchange rates prevailing at the balance sheet date. Exchange differences arising upon re-translation at the balance sheet date are recognized in profit or loss.
- (c) Non-monetary assets and liabilities denominated in foreign currencies held at fair value through profit or loss are re-translated at the exchange rates prevailing at the balance sheet date; their translation differences are recognized in profit or loss. Non-monetary assets and liabilities denominated in foreign currencies held at fair value through other comprehensive income are re-translated at the exchange rates prevailing at the balance sheet date; their translation differences are recognized in other comprehensive income. However, non-monetary assets and liabilities denominated in foreign currencies that are not measured at fair value are translated using the historical exchange rates at the dates of the initial transactions.
- (d) All foreign exchange gains and losses based on the nature of those transactions are presented in the statement of comprehensive income within “Other gains and losses”.

(4) 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:
 - (a) Assets arising from operating activities that are expected to be realized, or are intended to be sold or consumed within the normal operating cycle;
 - (b) Assets held mainly for trading purposes;
 - (c) Assets that are expected to be realized within twelve months from the balance sheet date;
 - (d) 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 twelve 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:
 - (a) Liabilities that are expected to be paid off within the normal operating cycle;
 - (b) Liabilities arising mainly from trading activities;
 - (c) Liabilities that are to be paid off within twelve months from the balance sheet date;
 - (d) Liabilities for which the repayment date cannot be extended unconditionally to more than twelve months after the balance sheet date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its

classification.

(5) Cash equivalents

- A. Cash equivalents refer to short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.
- B. Time deposits and bills under repurchase agreement that meet the definition above and are held for the purpose of meeting short-term cash commitment in operations are classified as cash equivalents.

(6) Financial assets at fair value through profit or loss

- A. Financial assets at fair value through profit or loss are financial assets held for trading or financial assets designated as at fair value through profit or loss on initial recognition. Financial assets are classified in this category of held for trading if acquired principally for the purpose of selling in the short-term. Derivatives are also categorized as financial assets held for trading unless they are designated as hedges. Financial assets that meet one of the following criteria are designated as at fair value through profit or loss on initial recognition:
 - (a) Hybrid (combined) contracts; or
 - (b) They eliminate or significantly reduce a measurement or recognition inconsistency; or
 - (c) They are managed and their performance is evaluated on a fair value basis, in accordance with a documented risk management or investment strategy.
- B. On a regular way purchase or sale basis, financial assets at fair value through profit or loss are recognized and derecognized using trade date accounting.
- C. Financial assets at fair value through profit or loss are initially recognized at fair value. Related transaction costs are expensed in profit or loss. These financial assets are subsequently remeasured and stated at fair value, and any changes in the fair value of these financial assets are recognized in profit or loss.

(7) Available-for-sale financial assets

- A. Available-for-sale financial assets are non-derivatives that are either designated in this category or not classified in any of the other categories.
- B. On a regular way purchase or sale basis, available-for-sale financial assets are recognized and derecognized using trade date accounting.
- C. Available-for-sale financial assets are initially recognized at fair value plus transaction costs. These financial assets are subsequently remeasured and stated at fair value, and any changes in the fair value of these financial assets are recognized in other comprehensive income. Investments in equity instruments that do not have a quoted market price in an active market and whose fair value cannot be reliably measured or derivatives that are linked to and must be settled by delivery of such unquoted equity instruments are presented in "Financial assets carried at cost".

(8) Loans and receivables

Accounts receivable are loans and receivables originated by the entity. They are created by the entity by selling goods or providing services to customers in the ordinary course of business. Accounts receivable are initially recognized at fair value and subsequently measured at amortized cost using the effective interest method, less provision for impairment. However, short-term accounts receivable without bearing interest are subsequently measured at initial invoice amount as the effect of discounting is immaterial.

(9) Impairment of financial assets

- A. The Company assesses at each balance sheet date whether there is objective evidence that a financial asset or a group of financial assets is impaired as a result of one or more events that

occurred after the initial recognition of the asset (a 'loss event') and that loss event (or events) has an impact on the estimated future cash flows of the financial asset or group of financial assets that can be reliably estimated.

- B. The criteria that the Company uses to determine whether there is objective evidence of an impairment loss is as follows:
- (a) Significant financial difficulty of the issuer or debtor;
 - (b) The disappearance of an active market for that financial asset because of financial difficulties;
 - (c) Observable data indicating that there is a measurable decrease in the estimated future cash flows from a Company of financial assets since the initial recognition of those assets, although the decrease cannot yet be identified with the individual financial asset in the Company, including adverse changes in the payment status of borrowers in the Company or national or local economic conditions that correlate with defaults on the assets in the Company;
 - (d) Information about significant changes with an adverse effect that have taken place in the technology, market, economic or legal environment in which the issuer operates, and indicates that the cost of the investment in the equity instrument may not be recovered;
 - (e) A significant or prolonged decline in the fair value of an investment in an equity instrument below its cost.
- C. When the Company assesses that there has been objective evidence of impairment and an impairment loss has occurred, accounting for impairment is made as follows according to the category of financial assets:

- (a) Financial assets measured at amortized cost

The amount of the impairment loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the financial asset's original effective interest rate, and is recognized in profit or loss. If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment loss was recognized, the previously recognized impairment loss is reversed through profit or loss to the extent that the carrying amount of the asset does not exceed its amortized cost that would have been at the date of reversal had the impairment loss not been recognized previously. Impairment loss is recognized and reversed by adjusting the carrying amount of the asset through the use of an impairment allowance account.

- (b) Financial assets carried at cost

The amount of the impairment loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at current market return rate of similar financial asset, and is recognized in profit or loss. Impairment loss recognized for this category shall not be reversed subsequently. Impairment loss is recognized and reversed by adjusting the carrying amount of the asset through the use of an impairment allowance account.

- (c) Available-for-sale financial assets

The amount of the impairment loss is measured as the difference between the asset's acquisition cost (less any principal repayment and amortisation) and current fair value, less any impairment loss on that financial asset previously recognized in profit or loss, and is reclassified from "Other comprehensive income" to "Profit or loss". If, in a subsequent period, the fair value of an investment in a debt instrument increases, and the increase can be related objectively to an event occurring after the impairment loss was recognized, then such

impairment loss is reversed through profit or loss. Impairment loss of an investment in an equity instrument recognized in profit or loss shall not be reversed through profit or loss. Impairment loss is recognized and reversed by adjusting the carrying amount of the asset through the use of an impairment allowance account.

(10) Derecognition of financial assets

The Company derecognizes a financial asset when the contractual rights to receive the cash flows from the financial asset expire.

(11) Lease (lessor)

- A. Based on the terms of a lease contract, a lease is classified as a finance lease if the lessee assumes substantially all the risks and rewards incidental to ownership of the leased asset.
- B. An operating lease is a lease other than a financial lease. Lease income from an operating lease (net of any incentives given to the lessee) is recognized in profit or loss on a straight-line basis over the lease term.

(12) Inventories

Inventories are stated at the lower of cost and net realizable value. Cost is determined using the weighted-average method. The cost of finished goods and work in progress comprises raw materials, direct labor, other direct costs and related production overheads (allocated based on normal operating capacity). It excludes borrowing costs. The item by item approach is used in applying the lower of cost and net realizable value. Net realizable value is the estimated selling price in the ordinary course of business, less the estimated cost of completion and applicable variable selling expenses.

(13) Investments accounted for using equity method / associates

- A. A subsidiary is an entity where the Company has the right to dominate its finance and operating policies (including special purpose entities), normally the Company owns more than 50% of the voting rights directly or indirectly in that entity. Subsidiaries are accounted for under the equity method in the Company's non-consolidated financial statements.
- B. Unrealized gains or losses resulting from inter-company transactions with subsidiaries are eliminated. Necessary adjustments are made to the accounting policies of subsidiaries, to be consistent with the accounting policies of the Company.
- C. After acquisition of subsidiaries, the Company recognizes proportionately the share of profit and loss and other comprehensive incomes in the income statement as part of the Company's profit and loss and other comprehensive income, respectively. When the share of loss from a subsidiary exceeds the carrying amount of Company's interest in that subsidiary, the Company continues to recognize its share in the subsidiary's loss proportionately.
- D. As long as the shareholding alteration in the subsidiaries does not lead to forfeit of control, it is to be treated as equity transaction that is to be seemed as transactions between the owners. The difference between non-controlling equity adjustment amount and the fair value of payment and receipt is to be recognized as equity.
- E. Associates are all entities over which the Company has significant influence but not control. In general, it is presumed that the investor has significant influence, if an investor holds, directly or indirectly 20 percent or more of the voting power of the investee. Investments in associates are accounted for using the equity method and are initially recognized at cost.
- F. The Company's share of its associates' post-acquisition profits or losses is recognized in profit or loss, and its share of post-acquisition movements in other comprehensive income is recognized in other comprehensive income. When the Company's share of losses in an associate equals or exceeds its interest in the associate, including any other unsecured receivables, the Company does not recognize further losses, unless it has incurred legal or constructive obligations or made

payments on behalf of the associate.

- G. When changes in an associate's equity are not recognized in profit or loss or other comprehensive income of the associate and such changes do not affect the Company's ownership percentage of the associate, the Company recognizes change in ownership interests in the associate in 'capital surplus' in proportion to its ownership.
- H. Unrealized gains on transactions between the Company and its associates are eliminated to the extent of the Company's interest in the associates. Unrealized losses are also eliminated unless the transaction provides evidence of an impairment of the asset transferred. Accounting policies of associates have been adjusted where necessary to ensure consistency with the policies adopted by the Company.
- I. In the case that an associate issues new shares and the Company does not subscribe or acquire new shares proportionately, which results in a change in the Company's ownership percentage of the associate but maintains significant influence on the associate, then "Capital surplus" and "Investments accounted for under the equity method" shall be adjusted for the increase or decrease of its share of equity interest. If the above condition causes a decrease in the Company's ownership percentage of the associate, in addition to the above adjustment, the amounts previously recognized in other comprehensive income in relation to the associate are reclassified to profit or loss proportionately on the same basis as would be required if the relevant assets or liabilities were disposed of.
- J. Upon loss of significant influence over an associate, the Company remeasures any investment retained in the former associate at its fair value. Any difference between fair value and carrying amount is recognized in profit or loss.
- K. When the Company disposes its investment in an associate and loses significant influence over this associate, the amounts previously recognized in other comprehensive income in relation to the associate, are reclassified to profit or loss, on the same basis as would be required if the relevant assets or liabilities were disposed of. If it retains significant influence over this associate, the amounts previously recognized in other comprehensive income in relation to the associate are reclassified to profit or loss proportionately in accordance with the aforementioned approach.
- L. When the Company disposes its investment in an associate, and loses significant influence over this associate, the amounts previously recognized as capital surplus in relation to the associate are transferred to profit or loss. If it retains significant influence over this associate, the amounts previously recognized as capital surplus in relation to the associate are transferred to profit or loss proportionately.
- M. According to "Regulations Governing the Preparation of Financial Statements by Securities Issuers", "Profit for the year" and "Other comprehensive income for the year" reported in an entity's non-consolidated statement of comprehensive income, shall equal to "profit for the year" and "Other comprehensive income" attributable to owners of the parent reported in that entity's consolidated statement of comprehensive income. Total equity reported in an entity's non-consolidated financial statements, shall equal to equity attributable to owners of parent reported in that entity's consolidated financial statements.

(14) Property, plant and equipment

- A. Property, plant and equipment are initially recorded at cost. Borrowing costs incurred during the construction period are capitalized.
- B. Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognized. All other repairs and maintenance are charged to profit or loss during the financial period in which they are incurred.

- C. Land is not depreciated. Other property, plant and equipment apply cost model and are depreciated using the straight-line method to allocate their cost over their estimated useful lives. Each part of an item of property, plant, and equipment with a cost that is significant in relation to the total cost of the item must be depreciated separately.
- D. The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each financial year-end. If expectations for the assets' residual values and useful lives differ from previous estimates or the patterns of consumption of the assets' future economic benefits embodied in the assets have changed significantly, any change is accounted for as a change in estimate under IAS 8, 'Accounting Policies, Changes in Accounting Estimates and Errors', from the date of the change. The estimated useful lives of property, plant and equipment are as follows:

<u>Asset</u>	<u>Useful lives</u>
Buildings	2~55 years
Machinery and equipment	2~19 years
Transportation equipment	2~5 years
Utility equipment	1~11 years
Leasehold improvements	2~28 years
Other equipment	2~30 years

(15) Leased assets/ leases (lessee)

Payments made under an operating lease (net of any incentives received from the lessor) are recognized in profit or loss on a straight-line basis over the lease term.

(16) Investment property

An investment property is stated initially at its cost and measured subsequently using the cost model. Except for land, investment property is depreciated on a straight-line basis over its estimated useful life of 15~55 years.

(17) Impairment of non-financial assets

The Company assesses at each balance sheet date the recoverable amounts of those assets where there is an indication that they are impaired. An impairment loss is recognized for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell or value in use. Except for goodwill, when the circumstances or reasons for recognizing impairment loss for an asset in prior years no longer exist or diminish, the impairment loss is reversed. The increased carrying amount due to reversal should not be more than what the depreciated or amortized historical cost would have been if the impairment had not been recognized.

(18) Borrowings

- A. Borrowings are recognized initially at fair value, net of transaction costs incurred. Borrowings are subsequently stated at amortized cost; any difference between the proceeds (net of transaction costs) and the redemption value is recognized in profit or loss over the period of the borrowings using the effective interest method.
- B. Fees paid on the establishment of loan facilities are recognized as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. In this case, the fee is deferred until the drawdown occurs. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalized as a pre-payment for liquidity services and amortized over the period of the facility to which it relates.

(19) Notes and accounts payable

Notes and accounts payable are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. They are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method. However, short-term accounts payable without bearing interest are subsequently measured at initial invoice amount as the effect of discounting is immaterial.

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

A. Financial liabilities at fair value through profit or loss are financial liabilities held for trading or financial liabilities designated as at fair value through profit or loss on initial recognition. Financial liabilities are classified in this category of held for trading if acquired principally for the purpose of repurchasing in the short-term. Derivatives are also categorized as financial liabilities held for trading unless they are designated as hedges. Financial liabilities that meet one of the following criteria are designated as at fair value through profit or loss on initial recognition:

(a) Hybrid (combined) contracts; or

(b) They eliminate or significantly reduce a measurement or recognition inconsistency; or

(c) They are managed and their performance is evaluated on a fair value basis, in accordance with a documented risk management policy.

B. Financial liabilities at fair value through profit or loss are initially recognized at fair value. Related transaction costs are expensed in profit or loss. These financial liabilities are subsequently remeasured and stated at fair value, and any changes in the fair value of these financial liabilities are recognized in profit or loss.

(21) Derecognition of financial liabilities

Financial liability is derecognized when the obligation under the liability specified in the contract is discharged or cancelled or expires.

(22) Offsetting financial instruments

Financial assets and liabilities are offset and reported in the net amount in the balance sheet when there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously.

(23) Financial liabilities and equity instruments

Ordinary corporate bonds issued by the Company are initially recognized at fair value, net of transaction costs incurred. Ordinary corporate bonds are subsequently stated at amortized cost; any difference between the proceeds (net of transaction costs) and the redemption value is accounted for as the premium or discount on bonds payable and presented as an addition to or deduction from bonds payable, which is amortized in profit or loss as an adjustment to the 'finance costs' over the period of bond circulation using the effective interest method.

(24) Derivative financial instruments and hedging activities

Derivatives are initially recognized at fair value on the date a derivative contract is entered into and are subsequently remeasured at their fair value. Any changes in the fair value are recognized in profit or loss. Derivatives that are linked to unquoted equity instruments without reliably measured fair value and must be settled by delivery of such unquoted equity instruments are presented in "Financial assets or financial liabilities measured at cost".

(25) Employee benefits

A. Short-term employee benefits

Short-term employee benefits are measured at the undiscounted amount of the benefits expected to be paid in respect of service rendered by employees in a period and should be

recognized as expenses in that period when the employees render service.

B. Pensions

(a) Defined contribution plans

For defined contribution plans, the contributions are recognized as pension expenses when they are due on an accrual basis. Prepaid contributions are recognized as an asset to the extent of a cash refund or a reduction in the future payments.

(b) Defined benefit plans

i. Net obligation under a defined benefit plan is defined as the present value of an amount of pension benefits that employees will receive on retirement for their services with the Company in current period or prior periods. The liability recognized in the balance sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the balance sheet date less the fair value of plan assets. The defined benefit net obligation is calculated annually by independent actuaries using the projected unit credit method. The rate used to discount is determined by using interest rates of high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating to the terms of the related pension liability; when there is no deep market in high-quality corporate bonds, the Company uses interest rates of government bonds (at the balance sheet date) instead.

ii. Remeasurement arising on defined benefit plans are recognized in other comprehensive income in the period in which they arise and are recorded as retained earnings.

iii. Past service costs are recognized immediately in profit or loss.

C. Employees', directors' and supervisors' remuneration

Employees' remuneration and directors' and supervisors' remuneration are recognized as expenses and liabilities, provided that such recognition is required under legal obligation or constructive obligation and those amounts can be reliably estimated.

(26) Income tax

- A. The tax expense for the period comprises current and deferred tax. Tax is recognized in profit or loss, except to the extent that it relates to items recognized in other comprehensive income or items recognized directly in equity, in which cases the tax is recognized in other comprehensive income or equity.
- B. The current income tax expense is calculated on the basis of the tax laws enacted or substantively enacted at the balance sheet date in the countries where the Company and its subsidiaries operate and generate taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in accordance with applicable tax regulations. It establishes provisions where appropriate based on the amounts expected to be paid to the tax authorities. An additional 10% tax is levied on the unappropriated retained earnings and is recorded as income tax expense in the year the stockholders resolve to retain the earnings.
- C. Deferred tax is recognized, using the balance sheet liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated balance sheet. However, the deferred tax is not accounted for if it arises from initial recognition of goodwill or of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting nor taxable profit or loss. Deferred tax is provided on temporary differences arising on investments in subsidiaries, except where the timing of the reversal of the temporary difference is controlled by the Company and it is probable that the temporary difference will not reverse in the foreseeable future. Deferred tax is determined using tax rates (and laws) that have been enacted or

substantially enacted by the balance sheet date and are expected to apply when the related deferred tax asset is realized or the deferred tax liability is settled.

- D. Deferred tax assets are recognized only to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilized. At each balance sheet date, unrecognized and recognized deferred tax assets are reassessed.
- E. Current income tax assets and liabilities are offset and the net amount reported in the balance sheet when there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously. Deferred tax assets and liabilities are offset on the balance sheet when the entity has the legally enforceable right to offset current tax assets against current tax liabilities and they are levied by the same taxation authority on either the same entity or different entities that intend to settle on a net basis or realize the asset and settle the liability simultaneously.
- F. A deferred tax asset shall be recognized for the carryforward of unused tax credits resulting from acquisitions of equipment or technology, research and development expenditures and equity investments to the extent that it is possible that future taxable profit will be available against which the unused tax credits can be utilized.

(27) Dividends

Dividends are recorded in the Company's financial statements in the period in which they are approved by the Company's shareholders. Cash dividends are recorded as liabilities; stock dividends are recorded as stock dividends to be distributed and are reclassified to ordinary shares on the effective date of new shares issuance.

(28) Revenue recognition

The Company manufactures and sells various soft drinks, food, animal feeds, sauces, vegetable oil, and medicine, etc. Revenue is measured at the fair value of the consideration received or receivable taking into account business tax, returns, rebates and discounts for the sale of goods to external customers in the ordinary course of the Company's activities. Revenue arising from the sales of goods is recognized when the Company has delivered the goods to the customer, the amount of sales revenue can be measured reliably and it is probable that the future economic benefits associated with the transaction will flow to the entity. The delivery of goods is completed when the significant risks and rewards of ownership have been transferred to the customer, the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold, and the customer has accepted the goods based on the sales contract or there is objective evidence showing that all acceptance provisions have been satisfied.

5. CRITICAL ACCOUNTING JUDGEMENTS, ESTIMATES AND KEY SOURCES OF ASSUMPTION UNCERTAINTY

The preparation of these parent company only financial statements requires management to make critical judgements in applying the Company's accounting policies and make critical assumptions and estimates concerning future events. Assumptions and estimates may differ from the actual results and are continually evaluated and adjusted based on historical experience and other factors. The judgment and assumptions made by the Company in applying its accounting policies and concerning future events do not involve significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	<u>December 31, 2015</u>	<u>December 31, 2014</u>	<u>January 1, 2014</u>
Cash:			
Cash on hand	\$ 1,063	\$ 1,183	\$ 1,340
Checking deposits and demand deposits	<u>123,117</u>	<u>166,685</u>	<u>158,526</u>
	<u>124,180</u>	<u>167,868</u>	<u>159,866</u>
Cash equivalents:			
Time deposits	2,400,000	1,000,000	-
Bills under repurchase agreement	<u>-</u>	<u>-</u>	<u>31,951</u>
	<u>2,400,000</u>	<u>1,000,000</u>	<u>31,951</u>
	<u>\$ 2,524,180</u>	<u>\$ 1,167,868</u>	<u>\$ 191,817</u>

- A. The Company associates with a variety of financial institutions all with high credit quality to disperse credit risk, so it expects that the probability of counterparty default is remote.
- B. The Company has no cash and cash equivalents pledged to others as of December 31, 2015, December 31, 2014 and January 1, 2014, respectively.

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

<u>Assets</u>	<u>December 31, 2015</u>	<u>December 31, 2014</u>	<u>January 1, 2014</u>
Current items:			
Financial assets held for trading			
Beneficiary certificates	<u>\$ 3,600,000</u>	<u>\$ 3,400,000</u>	<u>\$ 3,000,000</u>

- A. The Company recognized net gain of \$30,320 and \$17,530 on financial assets held for trading for the years ended December 31, 2015 and 2014, respectively. (shown as "Other gains and losses")
- B. The Company has no financial assets and liabilities at fair value through profit or loss pledged to others as of December 31, 2015, December 31, 2014 and January 1, 2014 respectively.

(3) Notes receivable, net

	<u>December 31, 2015</u>	<u>December 31, 2014</u>	<u>January 1, 2014</u>
Notes receivable	\$ 300,137	\$ 386,989	\$ 582,433
Less: Allowance for doubtful accounts	<u>(22,445)</u>	<u>(31,302)</u>	<u>(77,380)</u>
	<u>\$ 277,692</u>	<u>\$ 355,687</u>	<u>\$ 505,053</u>

Movements of the Company's allowance for doubtful accounts on notes receivable and accounts receivable are shown in Note 6(4).

(4) Accounts receivable, net

	<u>December 31, 2015</u>	<u>December 31, 2014</u>	<u>January 1, 2014</u>
Accounts receivable	\$ 556,030	\$ 652,776	\$ 830,817
Less: Allowance for doubtful accounts	<u>(9,605)</u>	<u>(16,333)</u>	<u>(77,193)</u>
	<u>\$ 546,425</u>	<u>\$ 636,443</u>	<u>\$ 753,624</u>

A. The Company has no significant past due but unimpaired financial assets as of December 31, 2015, December 31, 2014 and January 1, 2014.

B. Movements of the Company's allowance for doubtful accounts on notes receivable and accounts receivable are as follows:

	<u>For the year ended December 31, 2015</u>		
	<u>Individual provision</u>	<u>Group provision</u>	<u>Total</u>
At January 1	\$ 8,714	\$ 38,921	\$ 47,635
Provision (Reversal) of impairment	12,346 (20,703) (8,357)
Write-offs during the year	(7,228)	-	(7,228)
At December 31	<u>\$ 13,832</u>	<u>\$ 18,218</u>	<u>\$ 32,050</u>
	<u>For the year ended December 31, 2014</u>		
	<u>Individual provision</u>	<u>Group provision</u>	<u>Total</u>
At January 1	\$ 80,314	\$ 74,259	\$ 154,573
Provision (Reversal) of impairment	13,938 (35,338) (21,400)
Write-offs during the year	(85,538)	-	(85,538)
At December 31	<u>\$ 8,714</u>	<u>\$ 38,921</u>	<u>\$ 47,635</u>

C. Accounts receivable that were neither past due nor impaired were fully performing in line with the credit standards prescribed based on counterparties' industry characteristics, business scale and profitability.

(5) Inventories

	<u>December 31, 2015</u>		
	<u>Cost</u>	<u>Allowance</u>	<u>Book value</u>
Merchandise	\$ 430,822	\$ -	\$ 430,822
Raw materials	733,801	-	733,801
Raw materials in transit	286,837	-	286,837
Supplies	67,744	-	67,744
Work in process	131,025	-	131,025
Finished goods	520,012	-	520,012
By-products	1,376	-	1,376
	<u>\$ 2,171,617</u>	<u>\$ -</u>	<u>\$ 2,171,617</u>

	December 31, 2014		
	Cost	Allowance	Book value
Merchandise	\$ 391,215	\$ -	\$ 391,215
Raw materials	972,273	-	972,273
Raw materials in transit	275,870	-	275,870
Supplies	63,591	-	63,591
Work in process	134,898	-	134,898
Finished goods	448,445	-	448,445
By-products	984	-	984
	<u>\$ 2,287,276</u>	<u>\$ -</u>	<u>\$ 2,287,276</u>

	January 1, 2014		
	Cost	Allowance	Book value
Merchandise	\$ 227,931	(\$ 1,250)	\$ 226,681
Raw materials	1,073,972	-	1,073,972
Raw materials in transit	299,093	-	299,093
Supplies	62,688	(3,423)	59,265
Work in process	151,569	-	151,569
Finished goods	630,190	-	630,190
By-products	1,864	-	1,864
	<u>\$ 2,447,307</u>	<u>(\$ 4,673)</u>	<u>\$ 2,442,634</u>

Expenses and losses of inventories recognized:

	For the years ended December 31,	
	2015	2014
Cost of goods sold	\$ 26,013,165	\$ 28,370,878
Reversal of allowance for inventory market price decline	-	(4,673)
Loss (gain) on physical inventory	17	(113)
Loss on production stoppage	103,852	82,590
Loss on discarding inventory	7,184	37,982
Revenue from sale of scraps	(16,307)	(20,395)
Other operation costs	1,072,275	1,432,121
	<u>\$ 27,180,186</u>	<u>\$ 29,898,390</u>

(6) Available-for-sale financial assets - non-current

	December 31, 2015	December 31, 2014	January 1, 2014
Listed stocks	\$ 45,500	\$ -	\$ -
Unlisted stocks	4,800	4,800	4,800
	<u>\$ 50,300</u>	<u>\$ 4,800</u>	<u>\$ 4,800</u>
Adjustments of available-for-sale financial assets	1,350	1,350	1,350
Less: Accumulated impairment	(19,280)	-	-
	<u>\$ 32,370</u>	<u>\$ 6,150</u>	<u>\$ 6,150</u>

- A. The Company recognized fair value change and related income tax effects of (\$4,804) and \$911 in other comprehensive income for the years ended December 31, 2015 and 2014, respectively.
- B. The Company's joint venture company has been experiencing significant decline in fair value, the Company recognize an impairment loss of \$19,280 (shown as "Other gain or losses") for the year ended December 31, 2015, accordingly.
- C. The Company has no available-for-sale financial assets pledged to others as of December 31, 2015, December 31, 2014 and January 1, 2014.

(7) Financial assets carried at cost - non-current

	<u>December 31, 2015</u>	<u>December 31, 2014</u>	<u>January 1, 2014</u>
Unlisted stocks	\$ 541,662	\$ 558,462	\$ 563,128
Less: Accumulated impairment	(207,413)	(207,413)	(181,714)
	<u>\$ 334,249</u>	<u>\$ 351,049</u>	<u>\$ 381,414</u>

- A. The Company classified some of its equity investments as available-for-sale financial assets, based on its intention. However, as these stocks are not traded in active market, and there is no sufficient information of similar companies in the same industry, fair value of the investments cannot be measured reliably. Accordingly, the Company classified those stocks as "Financial assets carried at cost".
- B. The Company's investee, Kunji Venture Capital Corp., had been experiencing financial difficulties, so the Company recognized an impairment loss of \$25,699 (shown as "Other gains and losses") for the year ended December 31, 2014.
- C. The Company has no financial assets carried at cost pledged to others as of December 31, 2015, December 31, 2014 and January 1, 2014.

(8) Investments accounted for under equity method

- A. Details of investments accounted for under equity method with debit balances are as follows:

	<u>December 31, 2015</u>	<u>December 31, 2014</u>	<u>January 1, 2014</u>
Cayman President Holdings, Ltd.	\$ 45,408,014	\$ 42,419,478	\$ 33,237,348
President Chain Store Corp.	10,984,827	10,707,398	9,374,952
President International Development Corp.	9,816,793	9,997,143	9,317,890
Ton Yi Industrial Corp.	8,515,537	8,833,882	8,836,762
President Securities Corp.	6,383,046	6,393,184	6,208,259
ScinoPharm Taiwan, Ltd.	5,505,148	5,324,302	5,424,066
President Fair Development Corp.	3,933,880	2,242,260	2,458,929
Kai Yu Investment Co., Ltd.	3,628,821	2,953,010	2,419,147
Prince Housing Development Corp.	2,489,256	2,346,140	1,902,666
Presicarre Corp.	2,271,533	2,208,965	2,159,034
Others (individually less than 2%)	<u>17,617,174</u>	<u>17,236,535</u>	<u>16,862,281</u>
	116,554,029	110,662,297	98,201,334
Less: Accumulated impairment	(133,165)	(86,920)	(86,920)
	<u>\$ 116,420,864</u>	<u>\$ 110,575,377</u>	<u>\$ 98,114,414</u>

B. Subsidiaries

For more information regarding the subsidiaries of the Company, please refer to Note 4(3) – Basis of consolidation of the 2015 consolidated financial statements.

C. Associates

i. As of December 31, 2015, December 31, 2014 and January 1, 2014, the carrying amount of the Company's individually immaterial associates amounted to \$17,046,415, \$16,570,190 and \$16,050,906, respectively. The Company's share of operating results of these associates are summarized below:

	<u>2015</u>	<u>2014</u>
Profit for the year from continuing operations	\$ 1,692,662	\$ 1,673,045
Other comprehensive income	(8,376)	10,771
Total comprehensive income	<u>\$ 1,684,286</u>	<u>\$ 1,683,816</u>

ii. The fair values of the Company's material associates which have quoted market price are as follows:

	<u>December 31, 2015</u>	<u>December 31, 2014</u>	<u>January 1, 2014</u>
President Securities Corp.	\$ 4,894,699	\$ 6,104,624	\$ 6,489,600
TTET Union Corp.	4,520,192	4,224,873	3,718,612
Prince Housing Development Corp.	1,529,787	2,066,839	2,409,377
Eagle Cold Storage Enterprises Co., Ltd.	-	105,852	1,002,751
	<u>\$ 10,944,678</u>	<u>\$ 12,502,188</u>	<u>\$ 13,620,340</u>

D. Joint venture

As of December 31, 2015, December 31, 2014 and January 1, 2014, the carrying amount of the Company's individually immaterial joint ventures amounted to \$270,475, \$233,231 and \$204,576, respectively. The Company's share of operating results of these joint ventures are summarized below:

	<u>2015</u>	<u>2014</u>
Profit for the year from continuing operation	\$ 166,059	\$ 139,912
Other comprehensive loss	(518)	(2,206)
Total comprehensive income	<u>\$ 165,541</u>	<u>\$ 137,706</u>

E. For information on impairment on investments accounted for under equity method, please refer to Note 6(11) Impairment on non-financial assets.

F. As of December 31, 2015, December 31, 2014 and January 2014, no investment accounted for under equity method was pledged as collateral.

G. For the years ended December 31, 2015 and 2014, the share of profit of subsidiary, associate and joint venture using equity method was \$12,391,084 and \$9,713,954, respectively.

H. During the year ended December 31, 2015, the Company partially disposed its shares on its investment account for using equity method, Eagle Cold Storage Enterprises Co., Ltd. through public market. It was determined that the Company has lost significant influence due to the decrease in the percentage of ownership. Based on its intention, the Company recognized residual interest of \$94,889 was reclassified as "Available for sale financial asset non-current".

(9) Property, plant and equipment

2015

	Land	Buildings	Machinery and utilities equipment	Transportation equipment	Leasehold improvements	Other equipment	Construction in progress	Total
January 1, 2015								
Cost	\$ 7,235,737	\$ 4,507,938	\$ 10,914,864	\$ 72,452	\$ 104,817	\$ 5,581,972	\$ 1,233,734	\$ 29,651,514
Accumulated depreciation	-	(2,680,605)	(8,666,283)	(43,670)	(94,688)	(4,513,433)	-	(15,998,679)
Accumulated impairment	-	(6,522)	(17,059)	-	-	(5,934)	-	(29,515)
	<u>\$ 7,235,737</u>	<u>\$ 1,820,811</u>	<u>\$ 2,231,522</u>	<u>\$ 28,782</u>	<u>\$ 10,129</u>	<u>\$ 1,062,605</u>	<u>\$ 1,233,734</u>	<u>\$ 13,623,320</u>
For the year ended								
December 31, 2015								
At January 1, 2015	\$ 7,235,737	\$ 1,820,811	\$ 2,231,522	\$ 28,782	\$ 10,129	\$ 1,062,605	\$ 1,233,734	\$ 13,623,320
Additions	-	-	-	-	-	-	847,907	847,907
Disposals	-	-	-	-	-	-	-	-
Cost	-	(1,630)	(790,441)	(20)	(6,015)	(226,827)	-	(1,024,933)
Accumulated depreciation	-	1,626	744,648	18	5,851	211,072	-	963,215
Accumulated impairment	-	-	17,059	-	-	5,934	-	22,993
Depreciation	-	(111,882)	(504,447)	(8,720)	(2,939)	(295,595)	-	(923,583)
Reversal of impairment loss	-	529	-	-	-	-	-	529
Reclassification (Note)	-	873,823	1,023,379	91	210	654,368	(460,001)	2,091,870
At December 31, 2015	<u>\$ 7,235,737</u>	<u>\$ 2,583,277</u>	<u>\$ 2,721,720</u>	<u>\$ 20,151</u>	<u>\$ 7,236</u>	<u>\$ 1,411,557</u>	<u>\$ 1,621,640</u>	<u>\$ 15,601,318</u>
December 31, 2015								
Cost	\$ 7,235,737	\$ 5,380,131	\$ 11,147,802	\$ 72,523	\$ 99,012	\$ 6,009,513	\$ 1,621,640	\$ 31,566,358
Accumulated depreciation	-	(2,790,861)	(8,426,082)	(52,372)	(91,776)	(4,597,956)	-	(15,959,047)
Accumulated impairment	-	(5,993)	-	-	-	-	-	(5,993)
	<u>\$ 7,235,737</u>	<u>\$ 2,583,277</u>	<u>\$ 2,721,720</u>	<u>\$ 20,151</u>	<u>\$ 7,236</u>	<u>\$ 1,411,557</u>	<u>\$ 1,621,640</u>	<u>\$ 15,601,318</u>

(Note) Reclassified from "Prepayment for equipment", "Prepayments" and reclassified to "Investment property"

2014

	Land	Buildings	Machinery and utilities equipment	Transportation equipment	Leasehold improvements	Other equipment	Construction in progress	Total
January 1, 2014								
Cost	\$ 7,180,292	\$ 4,360,515	\$ 10,869,692	\$ 73,822	\$ 107,608	\$ 5,405,155	\$ 922,177	\$ 28,919,261
Accumulated depreciation	-	(2,580,252)	(9,031,529)	(33,664)	(94,513)	(4,447,032)	-	(16,186,990)
Accumulated impairment	-	(7,069)	-	-	-	-	-	(7,069)
<u>For the year ended</u>								
December 31, 2014								
At January 1, 2014	\$ 7,180,292	\$ 1,773,194	\$ 1,838,163	\$ 40,158	\$ 13,095	\$ 958,123	\$ 922,177	\$ 12,725,202
Additions	-	-	-	-	-	-	683,006	683,006
Disposals	-	(25,612)	(855,949)	(1,370)	(3,455)	(211,252)	-	(1,097,638)
Cost	-	25,165	803,062	1,369	3,154	200,732	-	1,033,482
Accumulated depreciation	-	(111,050)	(437,815)	(11,375)	(3,329)	(267,134)	-	(830,703)
Reversal (provision) of impairment loss	-	547	(17,059)	-	-	(5,934)	-	(22,446)
Reclassification (Note)	55,445	158,567	901,120	-	664	388,070	(371,449)	1,132,417
<u>At December 31, 2014</u>	<u>\$ 7,235,737</u>	<u>\$ 1,820,811</u>	<u>\$ 2,231,522</u>	<u>\$ 28,782</u>	<u>\$ 10,129</u>	<u>\$ 1,062,605</u>	<u>\$ 1,233,734</u>	<u>\$ 13,623,320</u>
December 31, 2014								
Cost	\$ 7,235,737	\$ 4,507,938	\$ 10,914,864	\$ 72,452	\$ 104,817	\$ 5,581,972	\$ 1,233,734	\$ 29,651,514
Accumulated depreciation	-	(2,680,605)	(8,666,283)	(43,670)	(94,688)	(4,513,433)	-	(15,998,679)
Accumulated impairment	-	(6,522)	(17,059)	-	-	(5,934)	-	(29,515)
<u>(Note) Reclassified from "Prepayment for equipment", "Other non-current assets" and "Prepayments".</u>	<u>\$ 7,235,737</u>	<u>\$ 1,820,811</u>	<u>\$ 2,231,522</u>	<u>\$ 28,782</u>	<u>\$ 10,129</u>	<u>\$ 1,062,605</u>	<u>\$ 1,233,734</u>	<u>\$ 13,623,320</u>

A. Amount of borrowing costs capitalized as part of property, plant and equipment and prepayment for equipment, and the range of the interest rates for such capitalization are as follows:

	<u>2015</u>	<u>2014</u>
Amount capitalized	\$ 29,879	\$ 18,163
Interest rate range	1.24%~1.31%	1.25%~1.36%

B. Impairment of property, plant and equipment is described in Note 6(11), "Impairment of non-financial assets".

C. For more information regarding the Company's property, plant and equipment pledged to others as of years ended December 31, 2015, December 31, 2014 and January 1, 2014, please refer to Note 8, "Pledged assets".

(10) Investment property

	<u>Land</u>	<u>Buildings</u>	<u>Total</u>
<u>January 1, 2015</u>			
Cost	\$ 3,140,663	\$ 2,154,101	\$ 5,294,764
Accumulated depreciation	-	(538,236)	(538,236)
Accumulated impairment	(3,935)	-	(3,935)
	<u>\$ 3,136,728</u>	<u>\$ 1,615,865</u>	<u>\$ 4,752,593</u>
<u>For the year ended December 31, 2015</u>			
At January 1, 2015	\$ 3,136,728	\$ 1,615,865	\$ 4,752,593
Disposal			
Cost	-	(6,208)	(6,208)
Accumulated depreciation	-	6,043	6,043
Depreciation	-	(46,160)	(46,160)
Reversal of impairment	156	-	156
Reclassification (Note)	-	38,253	38,253
At December 31, 2015	<u>\$ 3,136,884</u>	<u>\$ 1,607,793</u>	<u>\$ 4,744,677</u>
<u>December 31, 2015</u>			
Cost	\$ 3,140,663	\$ 2,186,146	\$ 5,326,809
Accumulated depreciation	-	(578,353)	(578,353)
Accumulated impairment	(3,779)	-	(3,779)
	<u>\$ 3,136,884</u>	<u>\$ 1,607,793</u>	<u>\$ 4,744,677</u>

(Note) Reclassified from "Plant, property and equipment".

	<u>Land</u>	<u>Buildings</u>	<u>Total</u>
<u>January 1, 2014</u>			
Cost	\$ 3,180,053	\$ 1,884,731	\$ 5,064,784
Accumulated depreciation	-	(508,303)	(508,303)
Accumulated impairment	(3,730)	-	(3,730)
	<u>\$ 3,176,323</u>	<u>\$ 1,376,428</u>	<u>\$ 4,552,751</u>
<u>For the year ended December 31, 2014</u>			
At January 1, 2014	\$ 3,176,323	\$ 1,376,428	\$ 4,552,751
Additions	593	873	1,466
Depreciation	-	(44,402)	(44,402)
Impairment loss	(205)	-	(205)
Reclassification (Note)	(39,983)	282,966	242,983
At December 31, 2014	<u>\$ 3,136,728</u>	<u>\$ 1,615,865</u>	<u>\$ 4,752,593</u>
<u>December 31, 2014</u>			
Cost	\$ 3,140,663	\$ 2,154,101	\$ 5,294,764
Accumulated depreciation	-	(538,236)	(538,236)
Accumulated impairment	(3,935)	-	(3,935)
	<u>\$ 3,136,728</u>	<u>\$ 1,615,865</u>	<u>\$ 4,752,593</u>

(Note) Reclassified from "Prepayment for equipment" and "Other non-current assets"

- A. Rental income from the lease of the investment property and direct operating expenses arising from the investment property are shown below:

	<u>For the years ended December 31,</u>	
	<u>2015</u>	<u>2014</u>
Rental revenue from the lease of the investment	<u>\$ 292,888</u>	<u>\$ 275,056</u>
Direct operating expenses arising from the investment property that generated income in the year	<u>\$ 50,124</u>	<u>\$ 48,489</u>
Direct operating expenses arising from the investment property that did not generate income in the year	<u>\$ 571</u>	<u>\$ 571</u>

- B. The fair value of the investment property held by the Company as of December 31, 2015, December 31, 2014 and January 1, 2014 ranged from \$9,318,186 to \$9,567,298, which was assessed based on the reports of independent appraisers. Valuations were made based on most recent transaction prices of similar and comparable properties, considering factors such as location, transaction scale, purpose of use etc.
- C. The Company purchased agricultural land under the names of own-cultivators for other uses in the future. The decision on the purpose of the land has not yet been decided, however, this was recognized as "Investment property".
- D. For more information regarding the impairment of investment property, please refer to Note 6(11), "Impairment of non-financial assets".

E. For more information regarding investment property pledged to others as of December 31, 2015, December 31, 2014 and January 1, 2014, please refer to Note 8, “Pledged assets”.

(11) Impairment of non-financial assets

A. The Company recognized impairment loss for the years ended December 31, 2015 and 2014 of (\$45,560) and (\$22,651), respectively (shown as “Other gains and losses”). Details are as follows:

Items	For the years ended December 31,			
	2015		2014	
	Recognized in profit or loss	Recognized in other comprehensive income	Recognized in profit or loss	Recognized in other comprehensive income
(Impairment loss) gain on reversal of impairment:				
Investments accounted for under the equity method	(\$ 46,245)	\$ -	\$ -	\$ -
Property, plant and equipment	529	-	(22,446)	-
Investment property	156	-	(205)	-
	<u>(\$ 45,560)</u>	<u>\$ -</u>	<u>(\$ 22,651)</u>	<u>\$ -</u>

B. The (impairment loss) and gain on reversal of impairment reported by operating segments are as follows:

Segments	For the years ended December 31,			
	2015		2014	
	Recognized in profit or loss	Recognized in other comprehensive income	Recognized in profit or loss	Recognized in other comprehensive income
Company	(\$ 45,436)	\$ -	\$ 625	\$ -
Feeds segment	(124)	-	(23,276)	-
	<u>(\$ 45,560)</u>	<u>\$ -</u>	<u>(\$ 22,651)</u>	<u>\$ -</u>

(12) Short-term borrowings

	<u>December 31, 2015</u>	<u>December 31, 2014</u>	<u>January 1, 2014</u>	Collateral or security
Bank unsecured borrowings	\$ 52,575	\$ 33,464	\$ 78,423	None
Interest rate range	<u>0.86%~1.73%</u>	<u>0.72%~1.27%</u>	<u>0.82%~0.90%</u>	

(13) Other payables

	<u>December 31, 2015</u>	<u>December 31, 2014</u>	<u>January 1, 2014</u>
Employees' bonus and remuneration for directors'	\$ 1,465,775	\$ 1,165,759	\$ 1,292,985
Accrued salaries and bonuses	1,222,102	1,010,342	1,143,812
Accrued advertising and promotion expenses	320,963	291,609	482,973
Bonus payable for outlet channel	267,963	280,160	336,184
Payables for equipment	265,113	219,457	159,469
Employees' accumulated leave payable	227,000	222,000	214,000
Interest payable	178,029	193,127	108,789
Others	<u>1,367,585</u>	<u>1,352,078</u>	<u>1,012,763</u>
	<u>\$ 5,314,530</u>	<u>\$ 4,734,532</u>	<u>\$ 4,750,975</u>

(14) Corporate bonds payable

	<u>December 31, 2015</u>	<u>December 31, 2014</u>	<u>January 1, 2014</u>
Unsecured bonds payable	\$ 21,500,000	\$ 24,650,000	\$ 17,650,000
Less: Current portion of bonds payable	(4,000,000)	(3,150,000)	(2,400,000)
	<u>\$ 17,500,000</u>	<u>\$ 21,500,000</u>	<u>\$ 15,250,000</u>

A. 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.

B. 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.

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

(a)Total issue amount: \$3,600,000, including \$1,800,000 of A and \$1,800,000 of B

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

(c)Coupon rate:

(i)A Bond: the coupon rate is 1.28% per annum

(ii)B Bond: the coupon rate is 1.39% per annum

(d)Term of interest repayment:

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

(e)Repayment term:

(i)A Bond: the bonds are repayable in October 2017 upon the maturity of the bonds.

(ii)B Bond: the bonds are repayable starting October 2018 to October 2019 in two installments at the rate of 50% and 50%, respectively.

(f)Period:

(i)A Bond: 5 years, from October 29, 2012 to October 29, 2017

(ii)B Bond: 7 years, from October 29, 2012 to October 29, 2019

(g)Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.

D. The Company issued unsecured ordinary bonds payable in February 2013. The significant terms of the bonds are as follows:

(a)Total issue amount: \$2,000,000

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

(c)Coupon rate: 1.22%

(d)Term of interest repayment:

The bond interest is calculated on simple rate every year starting February 2013 based on the coupon rate.

(e)Repayment term:

The bonds are repayable in February 2018 upon maturity.

(f)Period: 5 years, from February 26, 2013 to February 26, 2018

(g)Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank

E. The Company issued unsecured ordinary bonds payable in February 2014. The significant terms of the bonds are as follows:

(a)Total issue amount: \$3,600,000

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

(c)Coupon rate: 1.39%

(d)Term of interest repayment:

The bond interest is calculated on simple rate every year starting February 2014 based on the coupon rate.

(e)Repayment term:

The bonds are repayable in February 2019 upon maturity.

(f)Period: 5 years, from February 18, 2014 to February 18, 2019

(g)Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.

F. The Company issued unsecured ordinary bonds payable in June 2014. The significant terms of the bonds are as follows:

(a)Total issue amount: \$5,800,000, including \$1,200,000 of A, \$2,800,000 of B and \$1,800,000 of C

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

(c)Coupon rate:

(i)A Bond: the coupon rate is 1.29% per annum

(ii)B Bond: the coupon rate is 1.62% per annum

(iii)C Bond: the coupon rate is 1.78% per annum

(d)Term of interest repayment:

The bond interest is calculated on simple rate every year starting June 2014 based on the coupon rate.

(e)Repayment term:

(i)A Bond: the bonds are repayable starting June 2018 to June 2019 in two installments at the rate of 50% and 50%, respectively.

(ii)B Bond: the bonds are repayable starting June 2020 to June 2021 in two installments at the rate of 50% and 50%, respectively.

(iii)C Bond: the bonds are repayable starting June 2023 to June 2024 in two installments at the rate of 50% and 50%, respectively.

(f)Period:

(i)A Bond: 5 years, from June 23, 2014 to June 23, 2019

(ii)B Bond: 7 years, from June 23, 2014 to June 23, 2021

(iii)C Bond: 10 years, from June 23, 2014 to June 23, 2024

(g)Guarantee bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.

(15) Long-term borrowings

	<u>December 31, 2015</u>	<u>December 31, 2014</u>	<u>January 1, 2014</u>	<u>Collateral</u>
Unsecured bank borrowings	\$ 18,000,000	\$ 10,950,000	\$ 8,990,000	None
Revolving credit facility	<u>3,000,000</u>	<u>2,300,000</u>	<u>2,000,000</u>	None
	21,000,000	13,250,000	10,990,000	
Less: Prepaid interest	(1,214)	(1,124)	(1,726)	
Within one year	(1,000,000)	-	-	
	<u>\$ 19,998,786</u>	<u>\$ 13,248,876</u>	<u>\$ 10,988,274</u>	
Range of maturity dates	<u>12.2016~7.2020</u>	<u>2.2016~3.2019</u>	<u>1.2015~12.2016</u>	
Range of interest rates	<u>0.88%~1.25%</u>	<u>0.90%~1.22%</u>	<u>0.90%~1.29%</u>	

(16) Pensions

A. The Company has a defined benefit pension plan in accordance with the Labor Standards Law, covering all regular employees' service years prior to the enforcement of the Labor Pension Act on July 1, 2005 and service years thereafter of employees who chose to continue to be subject to the pension mechanism under the Law. Under the defined benefit pension plan, two units are accrued for each year of service for the first 15 years and one unit for each additional year thereafter, subject to a maximum of 45 units. Pension benefits are based on the number of units accrued and the average monthly salaries and wages of the last 6 months prior to retirement. The Company contributes monthly an amount equal to 15% of the employees' monthly salaries and wages to the retirement fund deposited with Bank of Taiwan, the trustee, under the name of the independent retirement fund committee. Also, the Company would assess the balance in the aforementioned labor pension reserve account by end of December 31, every year. If the account balance is not enough to pay the pension calculated by the aforementioned method, to the employees expected to be qualify for retirement in the following year, the Company will make contribution for the deficit by next March.

(a)The amounts recognized in the balance sheet are as follows:

	<u>December 31, 2015</u>	<u>December 31, 2014</u>	<u>January 1, 2014</u>
Present value of defined benefit obligations	(\$ 10,028,749)	(\$ 9,904,575)	(\$ 9,931,702)
Fair value of plan assets	<u>5,671,716</u>	<u>5,422,907</u>	<u>5,090,180</u>
Net defined benefit liability	<u>(\$ 4,357,033)</u>	<u>(\$ 4,481,668)</u>	<u>(\$ 4,841,522)</u>

(b) Movements in present value of defined benefit obligations are as follows:

	<u>Present value of defined benefit obligations</u>	<u>Fair value of plan assets</u>	<u>Net defined benefit liability</u>
<u>2015</u>			
At January 1	(\$ 9,904,575)	\$ 5,422,907	(\$ 4,481,668)
Current service cost	(134,742)	-	(134,742)
Interest (expense) revenue	(170,244)	<u>93,664</u>	(67,580)
	<u>(10,209,561)</u>	<u>5,516,571</u>	<u>(4,692,990)</u>
Remeasurements:			
Return on plan assets	-	55,629	55,629
Change in demographic assumptions	(1,670)	-	(1,670)
Change in financial assumptions	(262,975)	-	(262,975)
Experience adjustments	<u>69,806</u>	<u>-</u>	<u>69,806</u>
	<u>(194,839)</u>	<u>55,629</u>	<u>(139,210)</u>
Pension fund contribution	<u>-</u>	<u>475,167</u>	<u>475,167</u>
Paid pensions	<u>375,651</u>	<u>(375,651)</u>	<u>-</u>
At December 31	<u>(\$ 10,028,749)</u>	<u>\$ 5,671,716</u>	<u>(\$ 4,357,033)</u>

<u>2014</u>	<u>Present value of defined benefit obligations</u>	<u>Fair value of plan assets</u>	<u>Net defined benefit liability</u>
At January 1	(\$ 9,931,702)	\$ 5,090,180	(\$ 4,841,552)
Current service cost	(144,633)	-	(144,633)
Interest (expense) revenue	(171,068)	88,331	(82,737)
	<u>(10,247,403)</u>	<u>5,178,511</u>	<u>(5,068,892)</u>
Remeasurements:			
Return on plan assets	-	30,947	30,947
Change in demographic assumptions	(452)	-	(452)
Experience adjustments	<u>75,367</u>	<u>-</u>	<u>75,367</u>
	<u>74,915</u>	<u>30,947</u>	<u>105,862</u>
Pension fund contribution	-	<u>481,362</u>	<u>481,362</u>
Paid pensions	<u>267,913</u>	<u>(267,913)</u>	<u>-</u>
At December 31	<u>(\$ 9,904,575)</u>	<u>\$ 5,422,907</u>	<u>(\$ 4,481,668)</u>

(c)The Bank of Taiwan was commissioned to manage the Fund of the Company's defined benefit pension plan in accordance with the Fund's annual investment and utilization plan and the "Regulations for Revenues, Expenditures, Safeguard and Utilization of the Labor Retirement Fund" (Article 6: The scope of utilization for the Fund includes deposit in domestic or foreign financial institutions, investment in domestic or foreign listed, over-the-counter, or private placement equity securities, investment in domestic or foreign real estate securitization products, etc.). With regard to the utilization of the Fund, its minimum earnings in the annual distributions on the final financial statements shall be no less than the earnings attainable from the amounts accrued from two-year time deposits with the interest rates offered by local banks. The composition of fair value of plan assets as of December 31, 2015 and 2014 is given in the Annual Labor Retirement Fund Utilization Report published by the government. Expected return on plan assets was a projection of overall return for the obligations period, which was estimated based on historical returns and by reference to the status of Labor Retirement Fund utilization by the Labor Pension Fund Supervisory Committee and taking into account the effect that the Fund's minimum earnings in the annual distributions on the final financial statements shall be no less than the earnings attainable from the amounts accrued from two-year time deposits with the interest rates offered by local banks. If the earnings is less than aforementioned rates, government shall make payment for the deficit after being authorized by the Regulator. The Company has no right to participate in managing

and operating that fund and hence the Company is unable to disclose the classification of plan assets fair value in accordance with IAS19 paragraph 142. The composition of fair value of plan assets as of December 31, 2015, December 31, 2014 and January 1, 2014 is given in the Annual Labor Retirement Fund Utilization Report announced by the government.

(d)The principal actuarial assumptions used were as follows:

	For the years ended December 31,	
	2015	2014
Discount rate	1.5%	1.75%
Future salary increases	2.75%	2.75%

Assumptions regarding future mortality experience are set based on actuarial advice in accordance with published statistics and experience according to Taiwan Life Insurance Industry 5th Mortality Table for the years ended December 31, 2015 and 2014.

Because the main actuarial assumption changed, the present value of defined benefit obligation is affected. The analysis was as follows:

	Discount rate		Future salary increases	
	Increase 0.25%	Decrease 0.25%	Increase 0.25%	Decrease 0.25%
<u>December 31,2015</u>				
Effect on present value of defined benefit obligation	(\$ 262,352)	\$ 273,091	\$ 269,034	(\$ 259,842)
<u>December 31,2014</u>				
Effect on present value of defined benefit obligation	(\$ 265,446)	\$ 276,548	\$ 273,123	(\$ 263,543)

The sensitivity analysis above was arrived at based on one assumption which changed while the other conditions remain unchanged. In practice, more than one assumption may change all at once. The method of analyzing sensitivity and the method of calculating net pension liability in the balance sheet are the same.

(e)Expected contributions to the defined benefit pension plans of the Company within one year from December 31, 2015 are \$463,432.

(f)As of December 31, 2015, the weighted average duration of that retirement plan is 11 years. The analysis of timing of the future pension payment was as follows:

Within 1 year	\$ 422,179
2~5 years	1,977,549
Over 6 years	10,119,220
	<u>\$ 12,518,948</u>

B. Effective July 1, 2005, the Company has established a defined contribution pension

plan (the “New Plan”) under the Labor Pension Act (the “Act”), covering all regular employees with R.O.C. nationality. Under the New Plan, the Company contributes monthly an amount based on 6% of the employees’ monthly salaries and wages to the employees’ individual pension accounts at the Bureau of Labor Insurance. The benefits accrued are paid monthly or in lump sum upon termination of employment. The pension costs under the defined contribution pension plan of the Company for the years ended December 31, 2015 and 2014 were \$135,289 and \$132,953, respectively.

(17) Share capital

- A. As of December 31, 2015, the Company’s authorized capital was \$60,000,000, and the paid-in capital was \$56,820,154 consisting of 5,682,015 thousand shares of ordinary stock, with a par value of \$10 (in dollars) per share. All proceeds from shares issued have been collected.
- B. Movements in the number of the Company’s ordinary shares outstanding are as follows:

	<u>For the years ended December 31,</u>	
	<u>2015</u>	<u>2014</u>
Balance as at January 1	5, 463, 476	5, 154, 223
Issuance of shares through capitalization of retained earnings	<u>218, 539</u>	<u>309, 253</u>
Balance as at December 31	<u><u>5, 682, 015</u></u>	<u><u>5, 463, 476</u></u>

- C. On June 24, 2014, the Company’s shareholders adopted a resolution to issue shares of common stock due to capitalization of retained earnings of \$3,092,534 and obtained approval from the SFC. The effective date of capitalization was set on August 15, 2014.
- D. On June 26, 2015, the Company’s shareholders adopted a resolution to issue shares of common stock due to capitalization of retained earnings of \$2,185,391 and obtained approval from the SFC. The effective date of capitalization was set on August 14, 2015.

(18) Capital reserves

- A. Pursuant to the R.O.C. Company Law, capital reserves arising from paid-in capital in excess of par value on issuance of common stocks and donations can be used to cover accumulated deficit or to issue new stocks or cash to shareholders in proportion to their share ownership, provided that the Company has no accumulated deficit. Further, the R.O.C. Securities and Exchange Law requires that the amount of capital surplus to be capitalized mentioned above should not exceed 10% of the paid-in capital each year. Capital reserves should not be used to cover accumulated deficit unless the legal reserve is insufficient.
- B. Movements of the Company’s capital reserves for the years ended December 31, 2015

and 2014 are as follows:

	Share premium	Difference between proceeds and carrying amount from acquisition or disposal of subsidiaries	Share of in net equity of associates and joint ventures accounted for under the equity method	Others	Total
January 1, 2015	\$438,468	\$ 3,095,386	\$ 169,024	\$ 145,612	\$3,848,490
Adjustment for change in capital reserve of investee companies	-	-	6,572	3,700	10,272
Acquisition or disposal of subsidiaries	-	37,104	-	-	37,104
Adjustment of capital reserve due to change in interests in associates	-	-	65,101	-	65,101
Disposal of investments accounted for under the equity method	-	-	(3,795)	-	(3,795)
December 31, 2015	<u>\$438,468</u>	<u>\$ 3,132,490</u>	<u>\$ 236,902</u>	<u>\$ 149,312</u>	<u>\$3,957,172</u>

	Share premium	Difference between proceeds and carrying amount from acquisition or disposal of subsidiaries	Share of change in net equity of associates and joint ventures accounted for under the equity method	Others	Total
January 1, 2014	\$489,454	\$ 3,084,223	\$ 160,753	\$ 141,242	\$3,875,672
Adjustment for change in capital reserve of investee companies	(50,986)	-	15,007	4,370	(31,609)
Acquisition or disposal of subsidiaries	-	11,163	-	-	11,163
Adjustment of capital reserve due to change in interests in associates	-	-	(4,141)	-	(4,141)
Disposal of investments accounted for under the equity method	-	-	(2,595)	-	(2,595)
December 31, 2014	<u>\$438,468</u>	<u>\$ 3,095,386</u>	<u>\$ 169,024</u>	<u>\$ 145,612</u>	<u>\$3,848,490</u>

Difference between proceeds and carrying amount from acquisition or disposal of subsidiaries, please refer to Note 6(34) of the Company and its subsidiaries' consolidated financial statement of 2015 for the information on transactions with non-controlling interest.

(19) Retained earnings

- A. Pursuant to the amended 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, and the percentage of cash dividends shall not be less than 30% of dividends distributed.
- C. In accordance with the regulations, the Company shall set aside special reserve from the debit balance on other equity items at the balance sheet date before distributing earnings. When debit balance on other equity items is reversed subsequently, the reversed amount could be included in the distributable earnings. The amounts previously set aside by the Company as special reserve on initial application of IFRSs in accordance with Jin-Guan-Zheng-Fa-Zi Letter No. 1010012865, dated April 6, 2012, shall be reversed proportionately when the relevant assets are used, disposed of or reclassified subsequently. The Company proportionately recognized the reversal of special reserve of \$1,701 and \$619 for the years ended December 31, 2015 and 2014, respectively.
- D. The Company recognized dividends distributed to owners amounting to \$10,823,868 (\$1.50 (in dollars) per share as cash dividend and \$0.6 (in dollars) per share as stock dividends) for the year ended December 31, 2014. On June 26, 2015, the stockholders during their meeting proposed total dividends for 2014 of \$9,834,258, constituting \$1.40 (in dollars) per share for cash dividends and \$0.4 (in dollars) per share for stock dividends. On March 28, 2016, the Board of Directors during its meeting proposed total dividends for 2015 of \$11,364,031, constituting \$2 (in dollars) per share for cash dividends.
- E. In accordance with relevant laws and regulations of R.O.C., the long-term equity investment accounted for using equity method – President Securities Corp. has set aside a special reserve for trading losses and default losses from the annual post 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 December 31, 2015, the Company recognized special reserve of

\$105,429 in accordance with IAS 28, "Investments in Associates and Joint Ventures".

F. For the information relating to employees' remuneration (bonuses) and directors' and supervisors remuneration, please refer to Note 6(26).

(20) Other equity items

	For the year ended December 31, 2015		
	Currency difference	Available-for-sale financial assets	Total
January 1, 2015	\$ 3,219,932	\$ 1,357,298	\$ 4,577,230
Currency translation differences			
— Company	(1,070,337)	—	(1,070,337)
— Subsidiaries	(49,297)	—	(49,297)
— Associates	25,101	—	25,101
Fair value adjustment			
— Company	—	(4,804)	(4,804)
— Subsidiaries	—	(810,622)	(810,622)
— Associates	—	12,988	12,988
December 31, 2015	<u>\$ 2,125,399</u>	<u>\$ 554,860</u>	<u>\$ 2,680,259</u>

	For the year ended December 31, 2014		
	Currency difference	Available-for-sale financial assets	Total
January 1, 2014	\$ 997,847	\$ 1,101,694	\$ 2,099,541
Currency translation differences			
— Company	1,604,397	—	1,604,397
— Subsidiaries	581,162	—	581,162
— Associates	36,526	—	36,526
Fair value adjustment			
— Company	—	911	911
— Subsidiaries	—	266,688	266,688
— Associates	—	(11,995)	(11,995)
December 31, 2014	<u>\$ 3,219,932</u>	<u>\$ 1,357,298</u>	<u>\$ 4,577,230</u>

(21) Operating revenue

	For the years ended December 31,	
	2015	2014
Sales revenue	\$ 39,063,099	\$ 42,133,969
Less: Sales returns	(35,067)	(110,982)
Sales allowance	(1,939,053)	(3,295,874)
Other operating revenues	1,197,904	1,498,271
	<u>\$ 38,286,883</u>	<u>\$ 40,225,384</u>

(22) Other income

	For the years ended December 31,	
	2015	2014
Interest income	\$ 2,292	\$ 2,438
Rental income	337,438	331,708
Dividend revenue	17,866	14,690
Gain on disposal of other assets	-	6,701
Other income	1,568,140	1,402,615
	<u>\$ 1,925,736</u>	<u>\$ 1,758,152</u>

(23) Other gains and losses

	For the years ended December 31,	
	2015	2014
Net gain on financial assets at fair value through profit or loss	\$ 30,320	\$ 17,530
Gain on disposal of investments	17,470	351,940
Net currency exchange (loss) gain	(14,729)	2,084
Loss on disposal of property, plant and equipment	(20,882)	(47,896)
Loss on disposal of investment property	(165)	-
Impairment loss	(64,840)	(48,350)
Loss from tainted oil scandal	-	(254,406)
Other expenses	(1,025,756)	(1,081,579)
	<u>(\$ 1,078,582)</u>	<u>(\$ 1,060,677)</u>

(24) Finance costs

	For the years ended December 31,	
	2015	2014
Interest expense:		
Bank borrowings	\$ 476,799	\$ 425,249
Less: capitalization of qualifying assets	(29,879)	(18,163)
	<u>\$ 446,920</u>	<u>\$ 407,086</u>

(25) Expenses by nature

	<u>For the year ended December 31, 2015</u>		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Employee benefit expenses	\$ 2,662,121	\$ 4,285,613	\$ 6,947,734
Depreciation	728,012	153,670	881,682
Amortization	<u>1,226</u>	<u>6,331</u>	<u>7,557</u>
	<u>\$ 3,391,359</u>	<u>\$ 4,445,614</u>	<u>\$ 7,836,973</u>

	<u>For the year ended December 31, 2014</u>		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Employee benefit expenses	\$ 2,639,581	\$ 3,791,288	\$ 6,430,869
Depreciation	655,337	137,575	792,912
Amortization	<u>1,166</u>	<u>3,979</u>	<u>5,145</u>
	<u>\$ 3,296,084</u>	<u>\$ 3,932,842</u>	<u>\$ 7,228,926</u>

(26) Employee benefit expense

	<u>For the year ended December 31, 2015</u>		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Wages and salaries	\$ 2,161,813	\$ 3,876,634	\$ 6,038,447
Labor and health insurance	202,218	162,740	364,958
Pension costs	180,248	166,363	346,611
Other personnel expenses	<u>117,842</u>	<u>79,876</u>	<u>197,718</u>
	<u>\$ 2,662,121</u>	<u>\$ 4,285,613</u>	<u>\$ 6,947,734</u>

	<u>For the year ended December 31, 2014</u>		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Wages and salaries	\$ 2,133,564	\$ 3,382,478	\$ 5,516,042
Labor and health insurance	201,548	160,687	362,235
Pension costs	189,429	170,894	360,323
Other personnel expenses	<u>115,040</u>	<u>77,229</u>	<u>192,269</u>
	<u>\$ 2,639,581</u>	<u>\$ 3,791,288</u>	<u>\$ 6,430,869</u>

A. As of December 31, 2015, December 31, 2014 and January 1, 2014, the Company had 5,290, 5,237 and 5,178 employees, respectively.

B. According to the Articles of Incorporation of the Company, when distributing earnings, the Company shall distribute bonus to the employees and pay remuneration to the directors and supervisors that account for 0.2% and 2%, respectively, of the total distributed amount.

However, in accordance with the Company Act amended on May 20, 2015, a company shall distribute employee remuneration, based on the current year's profit condition, in a fixed amount or a proportion of profits. If a company has accumulated deficit, earnings should be channeled to cover losses. Aforementioned employee remuneration

could be paid by cash or stocks. Specifics of the compensation are to be determined in a board meeting that registers two-thirds of directors in attendance, and the resolution must receive support from half of participating members. The resolution should be reported during the shareholders' meeting. Qualification requirements of employees, including the employees of subsidiaries of the Company meeting certain specific requirements, entitled to receive aforementioned stock or cash may be specified in the Articles of Incorporation. The board of directors of the Company has approved the proposed amendment of the Company's Articles of Incorporation on December 22, 2015. According to the proposed amendment, a ratio of profit of the current year distributable, after covering accumulated losses, shall be distributed as employees' compensation and directors' remuneration. The ratio shall not be lower than 2% for employees' compensation and shall not be higher than 2% for directors' remuneration shall not be higher than 2%. The proposed amendment will be resolved in the shareholders' meeting in 2016.

C. For the years ended December 31, 2015 and 2014, employees' compensation (bonuses) and directors' remuneration were accrued at \$1,465,775 and \$1,165,759, respectively. The aforementioned amounts were recognized in salary expenses. The expenses recognized for 2015 were accrued based on the earnings of current year; the expenses recognized for 2014 were accrued based on the net income for 2014 and the percentage specified in the Articles of Incorporation of the Company, taking into account other factors such as legal reserve. The employees' compensation and directors' remuneration resolved by the board of directors were \$1,467,509 and the employees' compensation will be distributed in the form of cash. The actual amount approved at the shareholders' meeting for employees' bonus and directors' remuneration for 2014 was \$1,170,584, which was different from the estimated amount of \$1,165,759 recognized in the 2014 financial statements by \$4,825. Such difference was recognized in profit or loss for the year ended December 31, 2015. Information about the appropriation of employees' bonus and directors' remuneration by the Company as proposed by the Board of Directors and resolved by the stockholders will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchange.

(27) Income tax

A. Income tax expense

(a) Components of income tax expense:

	For the years ended December 31,	
	2015	2014
Current tax:		
Income tax incurred in current period	\$ 196,303	\$ 129,318
10% Tax on undistributed surplus earnings	13,890	52,698
Under (over) provision of prior year's income tax	16,936	(1,536)
Total current tax	227,129	180,480
Deferred tax:		
Origination and reversal of temporary differences	206,204	231,817
Income tax expense	\$ 433,333	\$ 412,297

(b) The income tax (charge)/ credit relating to components of other comprehensive income is as follows:

	For the years ended December 31,	
	2015	2014
Remeasurement on defined benefit obligations	(\$ 23,666)	\$ 17,996
Fair value change on available-for-sale financial assets	4,804	(911)
Income tax expense	(\$ 18,862)	\$ 17,085

B. Reconciliation between income tax expense and accounting profit:

	For the years ended December 31,	
	2015	2014
Income tax at the statutory tax rate	\$ 2,471,999	\$ 1,960,972
Effect from items disallowed by tax laws	(1,970,733)	(1,425,446)
Effect from investment tax credits	(89,075)	(84,801)
Effect from five-year tax exemption project	(3,547)	(3,185)
Effect from tax-exempt income	(6,137)	(86,405)
Under (over) provision of prior year's income tax	16,936	(1,536)
Additional 10% tax on undistributed earnings	13,890	52,698
Income tax expense	\$ 433,333	\$ 412,297

C. Amounts of deferred tax assets or liabilities as a result of temporary differences and investment tax credits are as follows:

	For the year ended December 31, 2015			
	January 1	Recognized in profit or loss	Recognized in other comprehensive income	December 31
Deferred tax assets				
Temporary differences				
Allowance for doubtful accounts	\$ 836	\$ 2,303	\$ -	\$ 3,139
Pensions	793,288	(45,432)	23,666	771,522
Impairment of assets	5,018	(3,999)	-	1,019
Employee benefits-unused compensated absences	37,740	850	-	38,590
Employee benefits	10,219	(1,027)	-	9,192
Unrealized loss	50,306	(25,207)	-	25,099
Investment loss	69,418	(6,590)	-	62,828
Investment tax credits	<u>282,000</u>	<u>(89,075)</u>	<u>-</u>	<u>192,925</u>
	<u>\$ 1,248,825</u>	<u>(\$ 168,177)</u>	<u>\$ 23,666</u>	<u>\$ 1,104,314</u>
Deferred tax liabilities				
Temporary differences				
Unrealized gain on currency exchange	(\$ 284)	\$ 281	\$ -	(\$ 3)
Depreciation charge	(290,109)	(30,886)	-	(320,995)
Rental income	(19,672)	2,305	-	(17,367)
Incremental tax on land evaluation	(1,076,566)	-	-	(1,076,566)
Foreign investment income	<u>(262,774)</u>	<u>(9,727)</u>	<u>(4,804)</u>	<u>(277,305)</u>
	<u>(\$ 1,649,405)</u>	<u>(\$ 38,027)</u>	<u>(\$ 4,804)</u>	<u>(\$ 1,692,236)</u>
	<u>(\$ 400,580)</u>	<u>(\$ 206,204)</u>	<u>\$ 18,862</u>	<u>(\$ 587,922)</u>

For the year ended December 31, 2014

	January 1	Recognized in profit or loss	Recognized in other comprehensive income	December 31
Deferred tax assets				
Temporary differences				
Allowance for doubtful accounts	\$ 25,366	(\$ 24,530)	\$ -	\$ 836
Pensions	853,600	(42,316)	(17,996)	793,288
Impairment of assets	1,202	3,816	-	5,018
Employee benefits-unused compensated absences	36,380	1,360	-	37,740
Employee benefits	10,287	(68)	-	10,219
Unrealized loss	12,743	37,563	-	50,306
Investment loss	65,607	3,811	-	69,418
Unrealized loss on inventory market value decline	795	(795)	-	-
Investment tax credits	432,140	(150,140)	-	282,000
	<u>\$ 1,438,120</u>	<u>(\$ 171,299)</u>	<u>(\$ 17,996)</u>	<u>\$ 1,248,825</u>
Deferred tax liabilities				
Temporary differences				
Unrealized gain on currency exchange	(\$ 160)	(\$ 124)	\$ -	(\$ 284)
Depreciation charge	(274,813)	(15,296)	-	(290,109)
Rental income	(19,951)	279	-	(19,672)
Incremental tax on land evaluation	(1,076,566)	-	-	(1,076,566)
Foreign investment income	(218,308)	(45,377)	911	(262,774)
	<u>(\$ 1,589,798)</u>	<u>(\$ 60,518)</u>	<u>\$ 911</u>	<u>(\$ 1,649,405)</u>
	<u>(\$ 151,678)</u>	<u>(\$ 231,817)</u>	<u>(\$ 17,085)</u>	<u>(\$ 400,580)</u>

D. According to Act for Industrial Innovation and Statute for Upgrading Industries (before its abolishment), details of investment tax credits and unrecognized deferred tax assets are as follows:

December 31, 2015			
Qualifying items	Unused tax credits	Unrecognized deferred tax assets	Final year tax credits are due
Shareholders' investment credit	\$ 192,925	\$ -	2016

December 31, 2014			
Qualifying items	Unused tax credits	Unrecognized deferred tax assets	Final year tax credits are due
Shareholders' investment credit	\$ 282,000	\$ -	2016

January 1, 2014			
Qualifying items	Unused tax credits	Unrecognized deferred tax assets	Final year tax credits are due
Shareholders' investment credit	\$ 432,140	\$ -	2016

E. Profits recognized by the several overseas subsidiaries of the Company follow the associated rental tax policy and IAS 12. Due to the time reversal controlling ability the Company has over the taxable temporary differences, along with the Company's overall operation distribution, adjustment of fund and the plans of reinvestments, the Company considers of this temporary difference as not reversible in the foreseeable future; therefore according to IAS 12, deferred tax liabilities caused by the associated taxable difference is not recognized. The associated temporary differences unrecognized were \$29,929,915, \$25,579,150 and \$24,006,944 and the deferred tax liabilities unrecognized were \$5,088,085, \$4,348,456 and \$4,081,180 as of December 31, 2015, December 31, 2014 and January 1, 2014.

F. The Company's income tax returns through 2013 have been assessed and approved by the Tax Authority, and there were no disputes existing between the Company and the Authority as of March 28, 2016.

G. Unappropriated retained earnings:

	December 31, 2015	December 31, 2014	January 1, 2014
Earnings generated in and before 1997	\$ 36,165	\$ 36,165	\$ 36,165
Earnings generated in and after 1998	15,073,698	12,255,489	13,269,445
	<u>\$ 15,109,863</u>	<u>\$ 12,291,654</u>	<u>\$ 13,305,610</u>

H. As of December 31, 2015, December 31, 2014 and January 1, 2014, the balance of the

imputation tax credit account was \$163,025, \$109,564 and \$95,839, respectively. As dividends were approved at the stockholders' meeting on June 26, 2015 and June 24, 2014 and with the dividend distribution date set on August 14, 2015 and August 15, 2014 by the Board of Directors, respectively. The creditable tax rate for the unappropriated retained earnings of 2014 and 2013 was 11.33% and 9.18%, respectively, and the creditable tax rate for 2015 is expected to be 2.48%. As the imputation tax credit is to be calculated based on the balance of the imputation tax credit account as of the dividend distributed date, the applicable creditable tax rate for 2015 is expected to be adjusted based on all possible imputation tax credit generated before the dividend distributed date.

(28) Earnings per share

	<u>For the year ended December 31, 2015</u>		
	<u>Amount after tax</u>	<u>Weighted average number of ordinary shares outstanding (shares in thousands)</u>	<u>Earnings per share (in dollars)</u>
<u>Basic earnings per share</u>			
Profit attributable to the ordinary shareholders	\$ 14,107,839	5,682,015	\$ 2.48
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders	\$ 14,107,839	5,682,015	
Assumed conversion of all dilutive potential ordinary shares			
Employees' bonus	-	32,181	
Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares	\$ 14,107,839	5,714,196	\$ 2.47

For the year ended December 31, 2014

	<u>Amount after tax</u>	<u>Weighted average number of ordinary shares outstanding (shares in thousands)</u>	<u>Earnings per share (in dollars)</u>
<u>Basic earnings per share</u>			
Profit attributable to the ordinary shareholders	\$ 11,125,588	5,682,015	\$ 1.96
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders	\$ 11,125,588	5,682,015	
Assumed conversion of all dilutive potential ordinary shares			
Employees' bonus	-	21,938	
Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares	\$ 11,125,588	5,703,953	\$ 1.95

- A. The abovementioned weighted average number of ordinary shares outstanding to conversion has been adjusted to unappropriated retained earnings as proportional increase in capital for the year ended December 31, 2014.
- B. As employees' compensation (bonus) could be distributed in the form of stock, the diluted EPS computation shall include those estimated shares that would increase from employees' stock compensation (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 compensation (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.

(29) Operating leases

- A. The Company leases out some equipment, property investments, and some stores in shopping malls to others under non-cancellable operating lease agreements. Terms for the lease agreements are 1~10 years, and the future aggregate minimum lease payments receivable under non-cancellable operating leases are as follows:

	<u>December 31, 2015</u>	<u>December 31, 2014</u>	<u>January 1, 2014</u>
Within one year	\$ 285,155	\$ 320,692	\$ 292,454
More than one year but not exceeding five years	780,482	868,055	939,605
More than five years	<u>243,511</u>	<u>566,365</u>	<u>728,263</u>
	<u>\$ 1,309,148</u>	<u>\$ 1,755,112</u>	<u>\$ 1,960,322</u>

B. The Company rents property and equipment under non-cancellable operating lease agreements. The lease terms are 1~10 years, and some lease agreements are renewable at the end of the lease period. Rents are fixed and paid as agreed in the agreements. In some of the lease agreements, payments are adjusted following the change in consumer price index. The future aggregate minimum lease payments under non-cancellable operating leases are as follows:

	<u>December 31, 2015</u>	<u>December 31, 2014</u>	<u>January 1, 2014</u>
Within one year	\$ 82,382	\$ 76,660	\$ 88,136
More than one year but not exceeding five years	147,433	160,496	145,356
More than five years	<u>39,641</u>	<u>51,288</u>	<u>4,800</u>
	<u>\$ 269,456</u>	<u>\$ 288,444</u>	<u>\$ 238,292</u>

(30) Non-cash transactions

A. Investing activities with partial cash payments:

	<u>For the years ended December 31,</u>	
	<u>2015</u>	<u>2014</u>
Purchase of property, plant and equipment and investment property	\$ 847,907	\$ 684,472
Add: Opening balance of payables for equipment	219,457	159,469
Less: Ending balance of other payables for equipment	(265,113)	(219,457)
Capitalization of interest	(16,005)	(10,105)
Cash paid for acquisition of property, plant and equipment	<u>\$ 786,246</u>	<u>\$ 614,379</u>

B. Operating activities with no cash flow effects:

	<u>2015</u>	<u>2014</u>
White-off of allowance for doubtful accounts	<u>\$ 7,228</u>	<u>\$ 85,538</u>

C. Investing activities with no cash flow effects:

	For the years ended December 31,	
	2015	2014
(a) Investments accounted for under the equity method reclassified to available-for-sale financial assets	\$ 94,889	\$ -
(b) Property, plant and equipment reclassified to investment assets	\$ 38,253	\$ -
(c) Prepayments for equipment reclassified to property, plant and equipment and investment property	\$ 2,127,622	\$ 1,370,357
(d) Other assets - non-current reclassified to investment property	\$ -	\$ 155
(e) Prepayments reclassified to property, plant and equipment	\$ 2,501	\$ 4,888

7. RELATED PARTY TRANSACTIONS

(1) Names and relationships of the Company's subsidiaries

Information on investee companies and indirect investments in Mainland China are described in Notes 13(2) and 13(3).

(2) Significant transactions and balances with related parties

A. Sales:

	For the years ended December 31,	
	2015	2014
Sales of services:		
— Subsidiaries	\$ 25,983,100	\$ 26,876,483
— Associates	4,885,780	4,585,783
	\$ 30,868,880	\$ 31,462,266

The collection period for related parties was 2 weeks after sales of foods, 60~120 days after sales of foodstuff and animal feed products. The collection period for related parties was approximately one month after sales, except as follows: 2 months for sales to companies of outlet channel and 1 month for sales to companies that operate both in outlet channel and traditional channel; 2 weeks for sales to companies of traditional channel; Uni-President Vendor Corp. and Retail Support International Corp. closes its accounts 30~60 days after the end of each month; Tung Ang Enterprises Corp. closes its accounts 10 days and remit in 28 days after sales; President Chain Store Corp. closes its accounts 35 days after the end of each month. Except for the collection periods mentioned above, other terms of sales were the same for related and third parties.

B. Purchases

	For the years ended December 31,	
	2015	2014
Purchases of goods:		
— Subsidiaries	\$ 1,738,340	\$ 1,445,127
— Associates	177,211	165,853
	<u>\$ 1,915,551</u>	<u>\$ 1,610,980</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:

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

C. Other expenses

	For the years ended December 31,	
	2015	2014
Shipping expenses:		
— Subsidiaries	\$ 462,399	\$ 522,650
— Associates	147,709	132,738
	<u>\$ 610,108</u>	<u>\$ 655,388</u>
Advertising expenses:		
— Subsidiaries	\$ 704,509	\$ 722,678
— Associates	82,643	12,314
	<u>\$ 787,152</u>	<u>\$ 734,992</u>
Other expenses:		
— Subsidiaries	\$ 132,023	\$ 149,826
— Associates	22,012	34,053
	<u>\$ 154,035</u>	<u>\$ 183,879</u>

D. Rental income

	For the years ended December 31,	
	2015	2014
— Subsidiaries	\$ 146,304	\$ 130,954
— Associates	2,975	2,919
	<u>\$ 149,279</u>	<u>\$ 133,873</u>

E. Other income

	For the years ended December 31,	
	2015	2014
Management and technical consultancy fees:		
— Subsidiaries	\$ 670,027	\$ 509,582
— Associates	58,694	59,714
	<u>\$ 728,721</u>	<u>\$ 569,296</u>
Others:		
— Subsidiaries	\$ 380,449	\$ 330,193
— Associates	2,694	13,542
	<u>\$ 383,143</u>	<u>\$ 343,735</u>

F. Accounts receivable

	December 31, 2015	December 31, 2014	January 1, 2014
Receivables from related parties:			
— Subsidiaries	\$ 2,975,902	\$ 2,847,781	\$ 2,956,686
— Associates	512,212	431,157	375,924
	<u>\$ 3,488,114</u>	<u>\$ 3,278,938</u>	<u>\$ 3,332,610</u>

G. Other receivables

	December 31, 2015	December 31, 2014	January 1, 2014
Other receivables from related parties:			
— Subsidiaries	\$ 348,117	\$ 352,625	\$ 115,735
— Associates	6,938	6,895	33,442
	<u>\$ 355,055</u>	<u>\$ 359,520</u>	<u>\$ 149,177</u>

H. Accounts payable

	December 31, 2015	December 31, 2014	January 1, 2014
Payable to related parties:			
— Subsidiaries	\$ 131,115	\$ 122,984	\$ 121,529
— Associates	14,943	7,071	15,429
	<u>\$ 146,058</u>	<u>\$ 130,055</u>	<u>\$ 136,958</u>

I. Other payables

	December 31, 2015	December 31, 2014	January 1, 2014
Other payables to related parties:			
— Subsidiaries	\$ 410,910	\$ 612,380	\$ 585,601
— Associates	102,675	197,457	222,095
	<u>\$ 513,585</u>	<u>\$ 809,837</u>	<u>\$ 807,696</u>

J. Property transactions

(a) Purchase of property:

	<u>For the years ended December 31,</u>	
	<u>2015</u>	<u>2014</u>
Purchase of property, plant and equipment:		
– Subsidiaries	\$ 6,647	\$ 9,158

(b) Disposal of investment:

In 2014, the Company sold 23,972 thousand shares of its investments in Eagle Cold Storage Enterprise Co., Ltd., one of its associates accounted for under the equity method to its subsidiaries through open market at transaction date market price.

K. Endorsements and guarantees provided to related parties: The information provided are described in Note 13(1)-B.

(3) Key management compensation

	<u>For the years ended December 31,</u>	
	<u>2015</u>	<u>2014</u>
Salaries and other short-term employee benefits	\$ 414,954	\$ 316,974
Service allowance	17,868	15,360
Directors' and supervisors' remuneration and employees' bonus	<u>259,932</u>	<u>206,825</u>
	<u>\$ 692,754</u>	<u>\$ 539,159</u>

8. PLEGGED ASSETS

The Company's assets pledged as collateral were as follows:

<u>Assets pledged</u>	<u>December 31, 2015</u>	<u>December 31, 2014</u>	<u>Purpose of collateral</u>
Land (Note)	\$ 112,545	\$ 111,953	Bank borrowings
Buildings-net (Note)	<u>1,050</u>	<u>1,275</u>	"
	<u>\$ 113,595</u>	<u>\$ 113,228</u>	

There were no assets pledged as collateral as of December 31, 2015.

(Note) Shown as "Property, plant, and equipment" and "Investment property, net."

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED CONTRACT COMMITMENTS

- (1) As of December 31, 2015, December 31, 2014 and January 1, 2014, the unused letters of credit amounted to \$416,394, \$658,004 and \$607,835, respectively.
- (2) As of December 31, 2015, December 31, 2014 and January 1, 2014, the remaining balance due for construction in progress and prepayments for equipment was \$2,018,452, \$4,348,603 and \$5,279,274, respectively.
- (3) The conditions of endorsement and guarantees provided by the Company to entities are described in Note 13(1)-B.
- (4) In July 2000, President Chain Store Corp. signed a perpetual technical cooperation contract (the Contract) with Southland Corporation. The terms of the Contract are as follows:
 - A. The Company guarantees that President Chain Store Corp. will fulfill all payments or other obligations due under the Contract to Southland Corporation.
 - B. Without the written approval of Southland Corporation in advance, the Company may not sell, transfer, or pledge the ownership or the assets of President Chain Store Corp.
 - C. The Company should maintain no less than 40% ownership of President Chain Store Corp.
- (5) The Company entered into credit facilities agreements with the Bank of Tokyo-Mitsubishi in December 2013, September 2014 and July 2015, respectively, and terms of agreements were from December 31, 2013 to December 30, 2016, September 9, 2014 to September 7, 2018 and July 14, 2015 to July 14, 2020, respectively. Under the terms of the agreements, the Company agreed that:
 - A. The current ratio computed from the year-end audited parent company only financial statements shall not be below 75%.
 - B. The debt-to-equity ratio computed from the year-end audited parent company only financial statements shall not be above 150%.
 - C. The interest coverage ratio computed from the year-end audited parent company only financial statements shall not be below 150%.
 - D. The year-end audited consolidated tangible stockholders' equity shall not be less than \$30,000,000.

(6) 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 New Taipei District Court had rendered a judgment on this case on October 17, 2013, whereby the Company should pay \$88 to the plaintiff for damage penalty, In addition, the punitive penalty was not approved by court because the Company was unaware of such plasticizer ingredient in its manufacturing process. However, the CFCT has filed an appeal with the Taiwan Highest Court.

10. SIGNIFICANT DISASTER LOSS

None.

11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE:

None.

12. OTHERS

(1) Capital risk management

The Company's objectives when managing capital are to safeguard the Company's ability to continue as a going concern in order to provide returns for shareholders, maintain an optimal capital structure to both reduce the cost of capital and to meet the monetary needs of improving productivity. In order to maintain or adjust the capital structure, the Company may adjust the amount of dividends paid to shareholders, return capital to shareholders, issue new shares or sell assets to reduce debt.

(2) Financial instruments

A. Fair value information of financial instruments

Except for items disclosed in the table below, the financial instruments not measured at fair value (including cash and cash equivalents, financial assets at fair value through profit or loss, notes receivable, accounts receivable (including related parties), other receivables (including related parties), guarantee deposits paid, short-term borrowings, notes payable, accounts payable (including related parties), other payables (including related parties), bonds payables, long-term borrowings, and guarantee deposits received are based on their book value as book value approximates to fair value. The fair value information of financial instruments measured at fair value is provided in Note 12 (3), Fair value estimation

B. Financial risk management policies

(a) The Company's activities expose it to a variety of financial risks: market risk (including foreign exchange risk, interest rate risk and price risk), credit risk and liquidity risk. The Company's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimize

potential adverse effects on the Company's financial position and financial performance.

(b) Risk management is carried out by a central treasury department (Company treasury) under policies approved by the board of directors. Company treasury identifies, evaluates and hedges financial risks in close cooperation with the Company's operating units. The Board provides written principles for overall risk management, as well as written policies covering specific areas and matters, such as foreign exchange risk, interest rate risk, credit risk, use of derivative financial instruments and non-derivative financial instruments, and investment of excess liquidity.

C. Significant financial risks and degrees of financial risks

(a) Market risk

Foreign exchange risk

(i) Because the Company is primarily operating in domestic markets, the foreign exchange risk from foreign different currency fluctuation is limited. The currency used for export trade is priced in US dollars. Any foreign exchange risk arises from the net investments in foreign operations.

(ii) Some purchases and sales 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; therefore, no major foreign exchange risk is expected.

(iii) The net investments in foreign operations face risk arising from currency exchange rates. While these investments were strategically planned, the Company does not hedge against the risk incurred deliberately.

(iv) The information on assets and liabilities denominated in foreign currencies whose values would be materially affected by the exchange rate fluctuations is as follows:

December 31, 2015			
	Foreign currency amount (in thousands)	Exchange rate	Book value
(foreign currency: functional currency)			
<u>Financial assets</u>			
<u>Monetary items</u>			
USD : NTD	\$ 966	32.78	\$ 31,651
<u>Investment accounted for under equity method</u>			
USD : NTD	1,506,578	31.95	48,131,509
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD : NTD	1,569	32.88	51,575

December 31, 2014			
	Foreign currency amount (in thousands)	Exchange rate	Book value
(foreign currency: functional currency)			
<u>Financial assets</u>			
<u>Monetary items</u>			
USD : NTD	\$ 2,067	31.65	\$ 65,424
<u>Investment accounted for under equity method</u>			
USD : NTD	1,467,289	30.68	45,013,710
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD : NTD	1,024	31.70	32,464

January 1, 2014			
	Foreign currency amount (in thousands)	Exchange rate	Book value
(foreign currency: functional currency)			
<u>Financial assets</u>			
<u>Monetary items</u>			
USD : NTD	\$ 3,200	29.76	\$ 95,232
<u>Investment accounted for under equity method</u>			
USD : NTD	1,222,869	29.07	35,548,802
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD : NTD	2,627	29.86	78,442

(v) Total exchange (loss) gain including realized and unrealized arising from significant foreign exchange variation on the monetary items held by the Company for the years ended December 31, 2015 and 2014 amounted (\$14,729) and \$2,084, respectively.

(vi) The influence due to the fluctuations of the exchange rate between NTD and USD is primarily from cash and cash equivalents, accounts receivable, other receivables, financial assets accounted for under equity method, and borrowings denominated in USD. As of December 31, 2015 and 2014, if the NTD:USD exchange rate appreciates/depreciates by 1% with all other factors remaining constant, the Company's post-tax profit for the years ended 2015 and 2014 would increase/decrease by \$399,326 and \$373,887, respectively.

Price risk

The Company is exposed to equity securities price risk because of investments held by the Company and classified on the non-consolidated balance sheet either as available-for-sale or at fair value through profit or loss. The Company is not exposed to commodity price risk. To manage its price risk arising from investments in equity securities, the Company has carefully determined its investing portfolio and has set various stop loss points to ensure that stockholders are not exposed to significant risks.

The Company's investments in equity securities comprise domestic listed and unlisted stocks. The prices of equity securities would change due to the change of the future value of investee companies. If the prices of these equity securities had increased/decreased by 2% with all other variables held constant, other components of equity for the years ended December 31, 2014 and 2013 would have increased/decreased by \$1,006 and \$123, respectively as a result of

gains/losses on equity securities classified as available-for-sale.

Interest rate risk

The Company's interest rate risk arises from short-term borrowings, long-term borrowings and bonds payable. Borrowings issued at variable rates expose the Company to cash flow interest rate risk which is partially offset by cash and cash equivalents held at variable rate. Borrowings issued at fixed rates expose the Company to fair value interest rate risk. During the years ended December 31, 2015 and 2014, the Company's borrowings at variable rate were denominated in the NTD. If interest rates on borrowings had been 0.1% higher/lower with all other variables held constant, post-tax profit for the years ended December 31, 2015 and 2014 would have decreased/increased by \$11,041 and \$11,025, respectively, mainly as a result of higher/lower interest expense on floating rate borrowings.

(b) Credit risk

(i) Credit risk refers to the risk of financial loss to the Company arising from default by the clients or counterparties of financial instruments on the contract obligations. According to the Company's credit policy, each local entity in the Company is responsible for managing and analyzing the credit risk for each of their new clients before standard payment and delivery terms and conditions are offered. Internal risk control assesses the credit quality of the customers, taking into account their financial position, past experience and other factors. The utilization of credit limits is regularly monitored. Credit risk arises from cash and cash equivalents, derivative financial instruments and deposits with banks and financial institutions, as well as credit exposures to wholesale and retail customers, including outstanding receivables and committed transactions. For banks and financial institutions, only independently rated parties with good ratings are accepted.

(ii) No credit limits were exceeded during the years ended December 31, 2015 and 2014, and management does not expect any significant losses from non-performance by these counterparties.

(iii) For the credit ratings of the Company's financial assets, please refer to Note 6, "Financial assets".

(c) Liquidity risk

(i) Cash flow forecasting is performed in Finance Division of the Company. Finance division monitors rolling forecasts of the Company's liquidity requirements to ensure it has sufficient cash to meet operational needs while maintaining sufficient headroom on its undrawn committed borrowing facilities at all times so that the Company does not breach borrowing limits or covenants (where applicable) on any of its borrowing facilities.

(ii) Surplus cash held by the operating entities over and above balance required for working capital management are transferred to the Group treasury. Group treasury invests surplus cash in interest bearing current accounts, time deposits, money market deposits and marketable securities, choosing instruments with appropriate maturities or sufficient liquidity to provide sufficient headroom as determined by the above-mentioned forecasts. For more information on the money market position held by the Company as of December 31, 2015, December 31, 2014 and January 1, 2014, please refer to Note(6).

(iii) The table below analyzes the Company's non-derivative financial liabilities and net-settled or gross-settled derivative financial liabilities into relevant maturity grouping based on the remaining period at the balance sheet date to the contractual maturity date for non-derivative financial liabilities and to the expected maturity date for derivative financial liabilities. The amounts disclosed in the table are the contractual undiscounted cash flows.

<u>December 31, 2015</u>	<u>Less than 1 year</u>	<u>Between 1 and 2 years</u>	<u>Between 2 and 5 years</u>	<u>More than 5 years</u>
Non-derivative financial liabilities				
Short-term borrowings	\$ 52,575	\$ -	\$ -	\$ -
Notes payable	7,133	-	-	-
Accounts payable (Including related parties)	1,521,579	-	-	-
Other payables (Including related parties)	5,828,115	-	-	-
Bonds payable (Note) (Including current portion)	4,304,330	4,549,130	10,417,430	3,334,820
Long-term borrowings (Including current portion)	1,000,000	15,700,000	4,300,000	-

<u>December 31, 2014</u>	<u>Less than 1 year</u>	<u>Between 1 and 2 years</u>	<u>Between 2 and 5 years</u>	<u>More than 5 years</u>
Non-derivative financial liabilities				
Short-term borrowings	\$ 33,464	\$ -	\$ -	\$ -
Notes payable	9,502	-	-	-
Accounts payable (Including related parties)	1,408,775	-	-	-
Other payables (Including related parties)	5,544,369	-	-	-
Bonds payable (Note) (Including current portion)	3,498,625	4,304,330	13,489,160	4,812,220
Long-term borrowings (Including current portion)	-	9,950,000	3,300,000	-

<u>January 1, 2014</u>	<u>Less than 1 year</u>	<u>Between 1 and 2 years</u>	<u>Between 2 and 5 years</u>	<u>More than 5 years</u>
Non-derivative financial liabilities				
Short-term borrowings	\$ 78,423	\$ -	\$ -	\$ -
Notes payable	7,271	-	-	-
Accounts payable (Including related parties)	1,451,303	-	-	-
Other payables (Including related parties)	5,558,671	-	-	-
Bonds payable (Note) (Including current portion)	2,640,475	3,355,705	11,517,040	912,510
Long-term borrowings (Including current portion)	-	8,490,000	2,500,000	-

(Note) Including principal and interest.

(3) Fair value estimation

- A. Details of the fair value of the Group's financial assets and financial liabilities not measured at fair value are provided in Note 12(2)A. Details of the fair value of the Group's investment property measured at cost are provided in Note 6(16).

B. The different levels that the inputs to valuation techniques are used to measure fair value of financial and non-financial instruments have been defined as follows:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date. A market is regarded as active where a market in which transactions for the asset or liability take place with sufficient frequency and volume to provide pricing information on an ongoing basis. The fair value of the Group's investment in listed stocks is included in Level 1.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Unobservable inputs for the asset or liability. The fair value of the Group's investment in equity investment without active market and investment property is included in Level 3.

C. The related information of financial and non-financial instruments measured at fair value by level on the basis of the nature, characteristics and risks of the assets and liabilities at December 31, 2015, December 31, 2014 and January 1, 2014 is as follows:

<u>December 31, 2015</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Assets				
<u>Recurring fair value measurements</u>				
Financial assets:				
Financial assets at fair value through profit or loss				
Beneficiary certificates	\$3,600,000	\$ -	\$ -	\$3,600,000
Available-for-sale financial assets				
Equity securities	<u>26,220</u>	<u>-</u>	<u>6,150</u>	<u>32,370</u>
	<u>\$3,626,220</u>	<u>\$ -</u>	<u>\$6,150</u>	<u>\$3,632,370</u>
<u>December 31, 2014</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Assets				
<u>Recurring fair value measurements</u>				
Financial assets:				
Financial assets at fair value through profit or loss				
Beneficiary certificates	\$3,400,000	\$ -	\$ -	\$3,400,000
Available-for-sale financial assets				
Equity securities	<u>-</u>	<u>-</u>	<u>6,150</u>	<u>6,150</u>
	<u>\$3,400,000</u>	<u>\$ -</u>	<u>\$6,150</u>	<u>\$3,406,150</u>

<u>January 1, 2014</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>Assets</u>				
<u>Recurring fair value measurements</u>				
Financial assets:				
Financial assets at fair value through profit or loss				
Beneficiary certificates	\$3,000,000	\$ -	\$ -	\$3,000,000
Available-for-sale financial assets				
Equity securities	-	-	6,150	6,150
	<u>\$3,000,000</u>	<u>\$ -</u>	<u>\$6,150</u>	<u>\$3,006,150</u>

- D. The methods and assumptions the Company used to measure fair value are as follows: The instruments the Company used market quoted prices as their fair values (that is, Level 1) are listed below by characteristics:

	<u>Listed shares</u>	<u>Open-end fund</u>
Market quoted price	Closing Price	Net asset value

- E. For the years ended December 31, 2015 and 2014, there was no transfer between Level 1 and Level 2.
- F. For the years ended December 31, 2015 and 2014, there was no transfer into or out from Level 3.
- G. Financial planning division is in charge of valuation procedures for fair value measurements being categorised within Level 3, which is to verify independent fair value of financial instruments. Such assessment is to ensure the valuation results are reasonable by applying independent information to make results close to current market conditions, confirming the resource of information is independent, reliable and in line with other resources and represented as the exercisable price, and frequently calibrating valuation model, performing back-testing, updating inputs used to the valuation model and making any other necessary adjustments to the fair value.

13. SIGNIFICANT TRANSACTIONS INFORMATION

(1) Significant transactions information

- A. Loans to others: Please refer to table 1.
- B. Provision of endorsements and guarantees to others: Please refer to table 2.
- C. Holding of marketable securities at the end of the period (not including subsidiaries, associates and joint ventures): Please refer to table 3.
- D. Acquisition or sale of the same security with the accumulated cost exceeding \$300 million or 20% of the Company's paid-in capital: Please refer to table 4.

- E. Acquisition of real estate reaching \$300 million or 20% of paid-in capital or more: Please refer to table 5.
- F. Disposal of real estate reaching \$300 million or 20% of paid-in capital or more: None.
- G. Purchases or sales of goods from or to related parties reaching \$100 million or 20% of paid-in capital or more: Please refer to table 6.
- H. Receivables from related parties reaching \$100 million or 20% of paid-in capital or more: Please refer to table 7.
- I. Trading in derivative instruments undertaken during the reporting periods: Please refer to Note 6(2) and table 8.
- J. Significant inter-company transactions during the reporting periods: Please refer to table 9.

(2) Information on investees

Names, locations and other information of investee companies (not including investees in Mainland China) : Please refer to table 10.

(3) Information on investments in Mainland China

A. Basic information: Please refer to table 11.

B. Significant transactions, either directly or indirectly through a third area, with investee companies in the Mainland Area: None.

14. SEGMENT INFORMATION

Not applicable.

UNI-PRESIDENT ENTERPRISES CORP.

Loans to others

For the year ended December 31, 2015

Table 1

Expressed in thousands of NTD

Number	Name	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 12)	Actual amount drawn down	Interest rate	Nature of financial activity (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts	Assets pledged		Loan limit per entity	Maximum amount available for loan	Note
													Item	Value			
1	Cayman President Holdings Ltd.	Uni-President Foodsstuff (BYD) Holdings Ltd.	Other receivables	Y	\$ 986,100	\$ 984,750	\$ 463,161	-	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 70,476,228	(Note 2)	
1	Cayman President Holdings Ltd.	President International Trade And Investment Corp.	Other receivables	Y	13,148	13,130	13,130	-	2	-	Additional operating capital	-	-	-	70,476,228	(Note 2)	
1	Cayman President Holdings Ltd.	Sanshui Jianlibao Commerce Co., Ltd.	Other receivables	Y	986,100	-	-	1.69~1.73	2	-	Additional operating capital	-	-	-	70,476,228	(Note 2)	
1	Cayman President Holdings Ltd.	Uni-President (Vietnam) Co., Ltd.	Other receivables	Y	986,100	-	-	1.43~1.47	2	-	Additional operating capital	-	-	-	70,476,228	(Note 2)	
2	Kai Yu Investment Co., Ltd.	Kai Nan Investment Co., Ltd.	Other receivables	Y	257,500	257,500	142,000	1.20	2	-	Additional operating capital	-	-	-	500,000	(Note 3)	
3	Uni-President Dream Parks Corp.	Shanghai Uni-President Dream Parks Trading Corp.	Other receivables	Y	13,148	-	-	1.8~2.5	2	-	Additional operating capital	-	-	-	11,959	(Note 4)	
4	President Natural Industrial Corp.	Hetian-Zuo Co. Ltd.	Other receivables	N	360	360	360	-	1	11,313	-	-	-	10,000	(Note 5)		
5	President International Development Corp.	President Property Corp.	Other receivables	Y	500,000	500,000	42,000	1.14	2	-	Additional operating capital	-	-	-	500,000	(Note 6)	
5	President International Development Corp.	President Life Sciences Co., Ltd.	Other receivables	Y	80,000	80,000	80,000	1.14~1.15	2	-	Additional operating capital	-	-	-	500,000	(Note 6)	
6	Tait Marketing & Distribution Co., Ltd.	Tait Trading (Shanghai) Company Limited	Long-term accounts receivable	Y	10,544	-	-	-	2	-	Additional operating capital	-	-	-	260,295	(Note 2)	
7	ScinoPharm (Kunshan) Biochemical Technology Co., Ltd.	ScinoPharm (Changshu) Pharmaceuticals, Ltd.	Other receivables	Y	94,905	94,905	-	-	2	-	Additional operating capital	-	-	-	94,928	(Note 7)	

Number	Name	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 12)	Actual amount drawn down	Interest rate	Nature of financial activity (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts	Assets pledged		Loan limit per entity	Maximum amount available for loan	Note
													Item	Value			
8	Uni-President Enterprises China Holdings Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	Other receivables	Y	\$ 4,346,361	\$ 4,346,361	\$ 469,510	3.00~3.50	2	\$ -	- Additional operating capital	\$ -	-	\$ 5,795,400	\$ 23,181,599	(Note 4)	
8	Uni-President Enterprises China Holdings Ltd.	Kunshan President Enterprises Food Co., Ltd.	Other receivables	Y	4,590,729	2,497,536	648,711	1.25~3.50	2	-	- Additional operating capital	-	-	5,795,400	23,181,599	(Note 4)	
8	Uni-President Enterprises China Holdings Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	Other receivables	Y	1,951,190	1,913,696	999,090	1.25~3.50	2	-	- Additional operating capital	-	-	5,795,400	23,181,599	(Note 4)	
8	Uni-President Enterprises China Holdings Ltd.	Chengdu President Enterprises Food Co., Ltd.	Other receivables	Y	2,281,900	1,913,696	-	1.25~3.50	2	-	- Additional operating capital	-	-	5,795,400	23,181,599	(Note 4)	
8	Uni-President Enterprises China Holdings Ltd.	Uni-President Asia Holdings Ltd.	Other receivables	Y	1,822,877	1,822,877	37,463	3.00~3.50	2	-	- Additional operating capital	-	-	5,795,400	23,181,599	(Note 4)	
8	Uni-President Enterprises China Holdings Ltd.	Hebei President Enterprises Co., Ltd.	Other receivables	Y	1,752,764	1,719,083	1,233,765	1.50~3.50	2	-	- Additional operating capital	-	-	5,795,400	23,181,599	(Note 4)	
8	Uni-President Enterprises China Holdings Ltd.	Wuhan President Enterprises Food Co., Ltd.	Other receivables	Y	2,083,474	1,719,083	-	1.25~3.50	2	-	- Additional operating capital	-	-	5,795,400	23,181,599	(Note 4)	
8	Uni-President Enterprises China Holdings Ltd.	Guangzhou President Enterprises Co., Ltd.	Other receivables	Y	1,422,054	1,394,728	-	1.50~3.50	2	-	- Additional operating capital	-	-	5,795,400	23,181,599	(Note 4)	
8	Uni-President Enterprises China Holdings Ltd.	Zhengzhou President Enterprises Co., Ltd.	Other receivables	Y	1,102,808	1,102,808	-	1.25~1.50	2	-	- Additional operating capital	-	-	5,795,400	23,181,599	(Note 4)	
8	Uni-President Enterprises China Holdings Ltd.	Xinjiang President Enterprises Food Co., Ltd.	Other receivables	Y	793,704	454,097	-	1.25~1.50	2	-	- Additional operating capital	-	-	5,795,400	23,181,599	(Note 4)	
8	Uni-President Enterprises China Holdings Ltd.	Changchun President Enterprises Co., Ltd.	Other receivables	Y	462,994	454,097	-	1.25~3.50	2	-	- Additional operating capital	-	-	5,795,400	23,181,599	(Note 4)	
8	Uni-President Enterprises China Holdings Ltd.	Harbin President Enterprises Co., Ltd.	Other receivables	Y	429,923	421,662	324,355	1.25~1.50	2	-	- Additional operating capital	-	-	5,795,400	23,181,599	(Note 4)	
8	Uni-President Enterprises China Holdings Ltd.	Fuzhou President Enterprises Co., Ltd.	Other receivables	Y	496,065	324,355	-	1.25	2	-	- Additional operating capital	-	-	5,795,400	23,181,599	(Note 4)	
8	Uni-President Enterprises China Holdings Ltd.	Changsha President Enterprises Co., Ltd.	Other receivables	Y	529,136	194,613	-	1.25~1.50	2	-	- Additional operating capital	-	-	5,795,400	23,181,599	(Note 4)	

Number	Name	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 12)	Actual amount drawn down	Interest rate	Nature of financial activity (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts	Assets pledged		Loan limit per entity	Maximum amount available for loan	Note
													Item	Value			
8	Uni-President Enterprises China Holdings Ltd.	Shenyang President Enterprises Co., Ltd.	Other receivables	Y	\$ 165,355	\$ 162,178	\$ 162,178	1.25~1.50	2	\$ -	- Additional operating capital	\$ -	-	\$ 5,795,400	\$ 23,181,599	(Note 4)	
8	Uni-President Enterprises China Holdings Ltd.	Kunming President Enterprises Food Co., Ltd.	Other receivables	Y	165,355	162,178	-	1.25~1.50	2	-	- Additional operating capital	-	-	5,795,400	23,181,599	(Note 4)	
8	Uni-President Enterprises China Holdings Ltd.	Nanchang President Enterprises Co., Ltd.	Other receivables	Y	132,284	129,742	-	1.25	2	-	- Additional operating capital	-	-	5,795,400	23,181,599	(Note 4)	
8	Uni-President Enterprises China Holdings Ltd.	Nanning President Enterprises Co., Ltd.	Other receivables	Y	99,213	97,307	-	1.25~1.50	2	-	- Additional operating capital	-	-	5,795,400	23,181,599	(Note 4)	
8	Uni-President Enterprises China Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	Other receivables	Y	24,803	24,327	8,660	1.25~1.50	2	-	- Additional operating capital	-	-	5,795,400	23,181,599	(Note 4)	
8	Uni-President Enterprises China Holdings Ltd.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	297,639	-	-	1.25~1.50	2	-	- Additional operating capital	-	-	5,795,400	23,181,599	(Note 4)	
9	KaiYu (BVI) Investment Co., Ltd.	Cayman President Holdings Ltd.	Other receivables	Y	482,532	481,871	481,871	-	2	-	- Additional operating capital	-	-	3,090,069	3,090,069	(Note 8)	
9	KaiYu (BVI) Investment Co., Ltd.	Uni-President Southeast Asia Holdings Ltd.	Other receivables	Y	276,108	275,730	275,730	-	2	-	- Additional operating capital	-	-	3,090,069	3,090,069	(Note 8)	
10	Cayman Ton Yi Industrial Holdings Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	Other receivables	Y	578,000	249,750	249,750	1.73~4.50	2	-	- Additional operating capital	-	-	9,959,259	9,959,259	(Note 9)	
10	Cayman Ton Yi Industrial Holdings Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	656,500	-	-	1.73~1.80	2	-	- Additional operating capital	-	-	9,959,259	9,959,259	(Note 9)	
10	Cayman Ton Yi Industrial Holdings Ltd.	Beijing Ton Yi Industrial Co., Ltd.	Other receivables	Y	656,500	-	-	1.73~1.78	2	-	- Additional operating capital	-	-	9,959,259	9,959,259	(Note 9)	
10	Cayman Ton Yi Industrial Holdings Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	590,850	-	-	1.73~1.81	2	-	- Additional operating capital	-	-	9,959,259	9,959,259	(Note 9)	
10	Cayman Ton Yi Industrial Holdings Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	Other receivables	Y	328,250	-	-	1.73~1.78	2	-	- Additional operating capital	-	-	9,959,259	9,959,259	(Note 9)	
11	Uni-President Asia Holdings Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	Other receivables	Y	1,322,841	1,297,421	-	3.50	2	-	- Additional operating capital	-	-	63,603,803	63,603,803	(Note 10)	

Number	Name	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 12)	Actual amount drawn down	Interest rate	Nature of financial activity (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts	Assets pledged		Loan limit per entity	Maximum amount available for loan	Note
													Item	Value			
11	Uni-President Asia Holdings Ltd.	Zhengzhou President Enterprises Co., Ltd.	Other receivables	Y	\$ 1,322,841	\$ 1,297,421	\$ -	1.50	2	\$ -	- Additional operating capital	\$ -	-	\$ -	\$63,603,803	\$ 63,603,803	(Note 10)
11	Uni-President Asia Holdings Ltd.	Kunshan President Enterprises Food Co., Ltd.	Other receivables	Y	1,984,261	1,135,244	1,037,997	1.25	2	-	- Additional operating capital	-	-	-	63,603,803	63,603,803	(Note 10)
11	Uni-President Asia Holdings Ltd.	Hefei President Enterprises Co., Ltd.	Other receivables	Y	1,157,486	1,135,244	-	1.50	2	-	- Additional operating capital	-	-	-	63,603,803	63,603,803	(Note 10)
11	Uni-President Asia Holdings Ltd.	Guangzhou President Enterprises Co., Ltd.	Other receivables	Y	1,157,486	1,135,244	-	1.25	2	-	- Additional operating capital	-	-	-	63,603,803	63,603,803	(Note 10)
11	Uni-President Asia Holdings Ltd.	Chengdu President Enterprises Food Co., Ltd.	Other receivables	Y	1,124,415	1,102,808	486,533	1.25~1.50	2	-	- Additional operating capital	-	-	-	63,603,803	63,603,803	(Note 10)
11	Uni-President Asia Holdings Ltd.	Wuhan President Enterprises Food Co., Ltd.	Other receivables	Y	826,775	810,888	-	1.50	2	-	- Additional operating capital	-	-	-	63,603,803	63,603,803	(Note 10)
11	Uni-President Asia Holdings Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	Other receivables	Y	793,704	778,453	-	1.25	2	-	- Additional operating capital	-	-	-	63,603,803	63,603,803	(Note 10)
11	Uni-President Asia Holdings Ltd.	Nanchang President Enterprises Co., Ltd.	Other receivables	Y	760,633	746,017	-	1.25	2	-	- Additional operating capital	-	-	-	63,603,803	63,603,803	(Note 10)
11	Uni-President Asia Holdings Ltd.	Changsha President Enterprises Co., Ltd.	Other receivables	Y	661,420	648,711	-	-	2	-	- Additional operating capital	-	-	-	63,603,803	63,603,803	(Note 10)
11	Uni-President Asia Holdings Ltd.	Shenyang President Enterprises Co., Ltd.	Other receivables	Y	496,065	486,533	486,533	1.25~1.50	2	-	- Additional operating capital	-	-	-	63,603,803	63,603,803	(Note 10)
11	Uni-President Asia Holdings Ltd.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	454,097	454,097	162,178	1.25~1.50	2	-	- Additional operating capital	-	-	-	63,603,803	63,603,803	(Note 10)
11	Uni-President Asia Holdings Ltd.	Xinjiang President Enterprises Food Co., Ltd.	Other receivables	Y	462,994	454,097	129,742	1.25~1.50	2	-	- Additional operating capital	-	-	-	63,603,803	63,603,803	(Note 10)
11	Uni-President Asia Holdings Ltd.	Kunming President Enterprises Food Co., Ltd.	Other receivables	Y	264,568	259,484	-	1.25~1.50	2	-	- Additional operating capital	-	-	-	63,603,803	63,603,803	(Note 10)
11	Uni-President Asia Holdings Ltd.	Changchun President Enterprises Co., Ltd.	Other receivables	Y	231,497	227,049	227,049	1.25~1.50	2	-	- Additional operating capital	-	-	-	63,603,803	63,603,803	(Note 10)

Number	Name	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 12)	Actual amount drawn down	Interest rate	Nature of financial activity (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts	Assets pledged	Loan limit per entity	Maximum amount available for loan	Note
11	Uni-President Asia Holdings Ltd.	Sarxi President Enterprises Co., Ltd.	Other receivables	Y	\$ 165,355	\$ 162,178	\$ -	1.50	2	\$ -	- Additional operating capital	\$ -	-	\$63,603,803	\$ 63,603,803	(Note 10)
11	Uni-President Asia Holdings Ltd.	Harbin President Enterprises Co., Ltd.	Other receivables	Y	132,284	129,742	-	1.50	2	-	- Additional operating capital	-	-	63,603,803	63,603,803	(Note 10)
11	Uni-President Asia Holdings Ltd.	Henan President Enterprises Co., Ltd.	Other receivables	Y	99,213	97,307	-	1.50	2	-	- Additional operating capital	-	-	63,603,803	63,603,803	(Note 10)
11	Uni-President Asia Holdings Ltd.	Baiyin President Enterprises Co., Ltd.	Other receivables	Y	99,213	97,307	-	1.50	2	-	- Additional operating capital	-	-	63,603,803	63,603,803	(Note 10)
11	Uni-President Asia Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	Other receivables	Y	65,142	64,871	-	1.25	2	-	- Additional operating capital	-	-	63,603,803	63,603,803	(Note 10)
11	Uni-President Asia Holdings Ltd.	Uni-President Shanghai Peary Century Co., Ltd.	Other receivables	Y	1,386,417	-	-	-	2	-	- Additional operating capital	-	-	63,603,803	63,603,803	(Note 10)
12	Chengdu Ton Yi Industrial Packing Co., Ltd.	Fujian Ton Yi Template Co., Ltd.	Other receivables	Y	124,875	124,875	124,875	4.00	2	-	- Additional operating capital	-	-	114,674	229,348	(Note 9)
12	Chengdu Ton Yi Industrial Packing Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	Other receivables	Y	99,900	99,900	99,900	4.00	2	-	- Additional operating capital	-	-	573,369	573,369	(Note 9)
12	Chengdu Ton Yi Industrial Packing Co., Ltd.	Jiangsu Ton Yi Template Co., Ltd.	Other receivables	Y	124,875	49,950	49,950	4.00	2	-	- Additional operating capital	-	-	114,674	229,348	(Note 9)
12	Chengdu Ton Yi Industrial Packing Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	24,975	24,975	24,975	4.00	2	-	- Additional operating capital	-	-	573,369	573,369	(Note 9)
12	Chengdu Ton Yi Industrial Packing Co., Ltd.	Chengdu Tongxin Industrial Packing Co., Ltd.	Other receivables	Y	249,750	-	-	4.00	2	-	- Additional operating capital	-	-	573,369	573,369	(Note 9)
13	Chengdu Tongxin Industrial Packing Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	29,970	29,970	29,970	4.00	2	-	- Additional operating capital	-	-	118,085	118,085	(Note 9)
13	Chengdu Tongxin Industrial Packing Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	Other receivables	Y	29,970	29,970	29,970	4.00	2	-	- Additional operating capital	-	-	118,085	118,085	(Note 9)
14	Fujian Ton Yi Template Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	59,940	-	-	6.50	2	-	- Additional operating capital	-	-	855,585	1,711,169	(Note 7)

Number	Name	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 12)	Actual amount drawn down	Interest rate	Nature of financial activity (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts	Assets pledged		Loan limit per entity	Maximum amount available for loan (Note 9)
													Item	Value		
15	Ton Yi (China) Investment Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	\$ 149,850	\$ 149,850	\$ 69,904	4.00	2	\$ -	- Additional operating capital	\$ -	-	\$ 8,130,387	\$ 8,130,387	(Note 9)
15	Ton Yi (China) Investment Co., Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	Other receivables	Y	149,850	149,850	4,995	4.00	2	-	- Additional operating capital	-	-	8,130,387	8,130,387	(Note 9)
15	Ton Yi (China) Investment Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	149,850	149,850	-	4.00	2	-	- Additional operating capital	-	-	8,130,387	8,130,387	(Note 9)
15	Ton Yi (China) Investment Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	149,850	149,850	-	4.00	2	-	- Additional operating capital	-	-	8,130,387	8,130,387	(Note 9)
15	Ton Yi (China) Investment Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	Other receivables	Y	149,850	149,850	-	4.00	2	-	- Additional operating capital	-	-	8,130,387	8,130,387	(Note 9)
15	Ton Yi (China) Investment Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	Other receivables	Y	149,850	149,850	-	4.00	2	-	- Additional operating capital	-	-	8,130,387	8,130,387	(Note 9)
15	Ton Yi (China) Investment Co., Ltd.	Szechwan Ton Yi Industrial Co., Ltd.	Other receivables	Y	149,850	149,850	-	4.00	2	-	- Additional operating capital	-	-	8,130,387	8,130,387	(Note 9)
15	Ton Yi (China) Investment Co., Ltd.	Zhejiang Ton Yi Industrial Co., Ltd.	Other receivables	Y	149,850	149,850	-	4.00	2	-	- Additional operating capital	-	-	8,130,387	8,130,387	(Note 9)
16	Taizhou Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	99,900	99,900	4,995	3.00	2	-	- Additional operating capital	-	-	1,524,452	1,524,452	(Note 9)
16	Taizhou Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	24,975	-	-	5.00	2	-	- Additional operating capital	-	-	1,524,452	1,524,452	(Note 9)
16	Taizhou Ton Yi Industrial Co., Ltd.	Zhejiang Ton Yi Industrial Co., Ltd.	Other receivables	Y	24,975	-	-	6.00	2	-	- Additional operating capital	-	-	1,524,452	1,524,452	(Note 9)
17	Zhangzhou Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	99,900	99,900	25	3.00	2	-	- Additional operating capital	-	-	1,268,589	1,268,589	(Note 9)
18	Kunshan Ton Yi Industrial Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	Other receivables	Y	649,350	324,675	324,675	4.00~5.00	2	-	- Additional operating capital	-	-	1,135,774	1,135,774	(Note 9)
18	Kunshan Ton Yi Industrial Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	Other receivables	Y	299,700	299,700	149,850	4.00~5.00	2	-	- Additional operating capital	-	-	1,135,774	1,135,774	(Note 9)

Number	Name	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 12)	Actual amount drawn down	Interest rate	Nature of financial activity (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts	Assets pledged		Loan limit per entity	Maximum amount available for loan (Note 9)
													Item	Value		
18	Kunshan Ton Yi Industrial Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	\$ 299,700	\$ 149,850	\$ 149,850	4.00~5.00	2	\$ -	-	\$ -	-	\$ -	\$ 1,135,774	(Note 9)
18	Kunshan Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	104,895	99,900	-	3.00~6.00	2	-	-	-	-	1,135,774	1,135,774	(Note 9)
19	Beijing Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	99,900	99,900	-	3.00	2	-	-	-	-	837,876	837,876	(Note 9)
20	Huizhou Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	99,900	99,900	-	3.00	2	-	-	-	-	885,972	885,972	(Note 9)
21	Chengdu Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	99,900	99,900	19,980	3.00	2	-	-	-	-	835,420	835,420	(Note 9)
22	Szechwan Ton Yi Industrial Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	Other receivables	Y	249,750	249,750	249,750	4.00~5.00	2	-	-	-	-	931,002	931,002	(Note 9)
22	Szechwan Ton Yi Industrial Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	99,900	99,900	99,900	4.00	2	-	-	-	-	931,002	931,002	(Note 9)
22	Szechwan Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	99,900	99,900	267	3.00	2	-	-	-	-	931,002	931,002	(Note 9)
22	Szechwan Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	74,925	74,925	74,925	4.00	2	-	-	-	-	931,002	931,002	(Note 9)
22	Szechwan Ton Yi Industrial Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	24,975	24,975	24,975	4.00~5.00	2	-	-	-	-	931,002	931,002	(Note 9)
23	Zhanjiang Ton Yi Industrial Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	Other receivables	Y	249,750	249,750	249,750	4.00	2	-	-	-	-	707,140	707,140	(Note 9)
23	Zhanjiang Ton Yi Industrial Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	99,900	99,900	99,900	4.00~5.00	2	-	-	-	-	707,140	707,140	(Note 9)
23	Zhanjiang Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	99,900	99,900	49,754	3.00	2	-	-	-	-	707,140	707,140	(Note 9)
23	Zhanjiang Ton Yi Industrial Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	Other receivables	Y	74,925	74,925	74,925	4.00~5.00	2	-	-	-	-	707,140	707,140	(Note 9)

Number	Name	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 12)	Actual amount drawn down	Interest rate	Nature of financial activity (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts	Assets pledged		Loan limit per entity	Maximum amount available for loan	Note
													Item	Value			
24	Uni-President Enterprises (China) Investment Corp.	Hangzhou President Enterprises Co., Ltd.	Other receivables	Y	\$ 3,496,500	\$ 3,496,500	\$ 2,613,289	3.00	2	\$ -	- Additional operating capital	\$ -	-	-	\$ 60,076,650	(Note 2)	
24	Uni-President Enterprises (China) Investment Corp.	Saxxi President Enterprises Co., Ltd.	Other receivables	Y	2,846,800	2,747,250	2,189,071	3.00	2	-	Additional operating capital	-	-	60,076,650	60,076,650	(Note 2)	
24	Uni-President Enterprises (China) Investment Corp.	Kunshan President Enterprises Food Co., Ltd.	Other receivables	Y	2,897,300	2,697,300	935,542	3.50~4.00	2	-	Additional operating capital	-	-	60,076,650	60,076,650	(Note 2)	
24	Uni-President Enterprises (China) Investment Corp.	Uni-President Trading (Kunshan) Co., Ltd.	Other receivables	Y	2,247,750	2,247,750	806,038	3.00	2	-	Additional operating capital	-	-	60,076,650	60,076,650	(Note 2)	
24	Uni-President Enterprises (China) Investment Corp.	Uni-President Shanghai Pearly Century Co., Ltd.	Other receivables	Y	2,070,400	1,998,000	1,459,440	3.00	2	-	Additional operating capital	-	-	60,076,650	60,076,650	(Note 2)	
24	Uni-President Enterprises (China) Investment Corp.	Guangzhou President Enterprises Co., Ltd.	Other receivables	Y	1,998,000	1,998,000	-	4.00	2	-	Additional operating capital	-	-	60,076,650	60,076,650	(Note 2)	
24	Uni-President Enterprises (China) Investment Corp.	Beijing President Enterprises Drinks & Food Co., Ltd.	Other receivables	Y	1,998,000	1,998,000	-	4.00	2	-	Additional operating capital	-	-	60,076,650	60,076,650	(Note 2)	
24	Uni-President Enterprises (China) Investment Corp.	Jiangsu President Enterprises Co., Ltd.	Other receivables	Y	1,948,050	1,948,050	1,140,159	3.00	2	-	Additional operating capital	-	-	60,076,650	60,076,650	(Note 2)	
24	Uni-President Enterprises (China) Investment Corp.	Henan President Enterprises Co., Ltd.	Other receivables	Y	1,811,600	1,748,250	1,083,603	3.00	2	-	Additional operating capital	-	-	60,076,650	60,076,650	(Note 2)	
24	Uni-President Enterprises (China) Investment Corp.	Shanxi President Enterprises Co., Ltd.	Other receivables	Y	1,748,250	1,748,250	798,166	3.00	2	-	Additional operating capital	-	-	60,076,650	60,076,650	(Note 2)	
24	Uni-President Enterprises (China) Investment Corp.	Changbaishan President Enterprises (Jilin) Mineral Water Co., Ltd.	Other receivables	Y	2,329,200	1,748,250	638,072	3.00	2	-	Additional operating capital	-	-	60,076,650	60,076,650	(Note 2)	
24	Uni-President Enterprises (China) Investment Corp.	Zhengzhou President Enterprises Co., Ltd.	Other receivables	Y	1,748,250	1,748,250	343,973	4.00	2	-	Additional operating capital	-	-	60,076,650	60,076,650	(Note 2)	
24	Uni-President Enterprises (China) Investment Corp.	Wuhan President Enterprises Food Co., Ltd.	Other receivables	Y	1,748,250	1,748,250	-	4.00	2	-	Additional operating capital	-	-	60,076,650	60,076,650	(Note 2)	
24	Uni-President Enterprises (China) Investment Corp.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	1,552,800	1,498,500	1,003,915	3.00	2	-	Additional operating capital	-	-	60,076,650	60,076,650	(Note 2)	

Number	Name	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 12)	Actual amount drawn down	Interest rate	Nature of financial activity (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts	Assets pledged		Loan limit per entity	Maximum amount available for loan (Note 2)
													Item	Value		
24	Uni-President Enterprises (China) Investment Corp.	Hefei President Enterprises Co., Ltd.	Other receivables	Y	\$ 1,552,800	\$ 1,498,500	\$ 809,854	4.00	2	\$ -	- Additional operating capital	\$ -	-	\$ 80,076,650	\$ 60,076,650	(Note 2)
24	Uni-President Enterprises (China) Investment Corp.	Xuzhou President Enterprises Co., Ltd.	Other receivables	Y	1,498,500	1,498,500	479,266	3.00	2	-	- Additional operating capital	-	-	60,076,650	60,076,650	(Note 2)
24	Uni-President Enterprises (China) Investment Corp.	Shijiazhuang President Enterprises Co., Ltd.	Other receivables	Y	1,552,800	1,498,500	405,653	3.00	2	-	- Additional operating capital	-	-	60,076,650	60,076,650	(Note 2)
24	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Other receivables	Y	1,552,800	1,498,500	108,412	3.00	2	-	- Additional operating capital	-	-	60,076,650	60,076,650	(Note 2)
24	Uni-President Enterprises (China) Investment Corp.	Chengdu President Enterprises Food Co., Ltd.	Other receivables	Y	1,498,500	1,498,500	-	4.00	2	-	- Additional operating capital	-	-	60,076,650	60,076,650	(Note 2)
24	Uni-President Enterprises (China) Investment Corp.	Hainan President Enterprises Co., Ltd.	Other receivables	Y	1,138,720	1,098,900	309,988	3.00	2	-	- Additional operating capital	-	-	60,076,650	60,076,650	(Note 2)
24	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Hubei) Tomato Products Technology Co., Ltd.	Other receivables	Y	999,000	999,000	765,428	3.00	2	-	- Additional operating capital	-	-	60,076,650	60,076,650	(Note 2)
24	Uni-President Enterprises (China) Investment Corp.	Baiyin President Enterprises Co., Ltd.	Other receivables	Y	1,035,200	999,000	646,744	3.00	2	-	- Additional operating capital	-	-	60,076,650	60,076,650	(Note 2)
24	Uni-President Enterprises (China) Investment Corp.	Xinjiang President Enterprises Food Co., Ltd.	Other receivables	Y	999,000	999,000	-	3.00	2	-	- Additional operating capital	-	-	60,076,650	60,076,650	(Note 2)
24	Uni-President Enterprises (China) Investment Corp.	Shenyang President Enterprises Co., Ltd.	Other receivables	Y	999,000	999,000	-	3.00	2	-	- Additional operating capital	-	-	60,076,650	60,076,650	(Note 2)
24	Uni-President Enterprises (China) Investment Corp.	Aksu President Enterprises Co., Ltd.	Other receivables	Y	991,680	899,100	248,716	3.00	2	-	- Additional operating capital	-	-	60,076,650	60,076,650	(Note 2)
24	Uni-President Enterprises (China) Investment Corp.	Guiyang President Enterprises Co., Ltd.	Other receivables	Y	776,400	749,250	638,686	3.00	2	-	- Additional operating capital	-	-	60,076,650	60,076,650	(Note 2)
24	Uni-President Enterprises (China) Investment Corp.	Ningxia Uni-President Enterprises Co., Ltd.	Other receivables	Y	749,250	749,250	494,295	3.00	2	-	- Additional operating capital	-	-	60,076,650	60,076,650	(Note 2)
24	Uni-President Enterprises (China) Investment Corp.	Changchun President Enterprises Co., Ltd.	Other receivables	Y	776,400	749,250	481,382	3.00	2	-	- Additional operating capital	-	-	60,076,650	60,076,650	(Note 2)

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24	Uni-President Enterprises (China) Investment Corp.	Kunming President Enterprises Food Co., Ltd.	Other receivables	Y	\$ 499,500	\$ 499,500	\$ 119,484	3.00	2	\$ -	-	\$ -	-	\$ 60,076,650	\$ 60,076,650	(Note 2)
24	Uni-President Enterprises (China) Investment Corp.	Harbin President Enterprises Co., Ltd.	Other receivables	Y	499,500	499,500	-	3.00	2	-	-	-	-	60,076,650	60,076,650	(Note 2)
24	Uni-President Enterprises (China) Investment Corp.	Fuzhou President Enterprises Co., Ltd.	Other receivables	Y	499,500	499,500	-	4.00	2	-	-	-	-	60,076,650	60,076,650	(Note 2)
24	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Tiajin) Co., Ltd.	Other receivables	Y	499,500	499,500	-	-	2	-	-	-	-	60,076,650	60,076,650	(Note 2)
24	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Inner Mongolia) Co., Ltd.	Other receivables	Y	414,080	399,600	84,016	3.00	2	-	-	-	-	60,076,650	60,076,650	(Note 2)
24	Uni-President Enterprises (China) Investment Corp.	President (Shanghai) Trading Co., Ltd.	Other receivables	Y	414,080	399,600	60,217	3.00	2	-	-	-	-	60,076,650	60,076,650	(Note 2)
24	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Shanghai) Co., Ltd.	Other receivables	Y	310,560	299,700	118,781	3.00	2	-	-	-	-	60,076,650	60,076,650	(Note 2)
24	Uni-President Enterprises (China) Investment Corp.	Chongqing President Enterprises Co., Ltd.	Other receivables	Y	258,800	249,750	187,163	3.00	2	-	-	-	-	60,076,650	60,076,650	(Note 2)
24	Uni-President Enterprises (China) Investment Corp.	Zhanjiang President Enterprises Co., Ltd.	Other receivables	Y	519,384	249,750	-	3.00	2	-	-	-	-	60,076,650	60,076,650	(Note 2)
24	Uni-President Enterprises (China) Investment Corp.	Nanning President Enterprises Co., Ltd.	Other receivables	Y	448,098	249,750	-	3.00	2	-	-	-	-	60,076,650	60,076,650	(Note 2)
24	Uni-President Enterprises (China) Investment Corp.	Changsha President Enterprises Co., Ltd.	Other receivables	Y	258,800	249,750	-	3.00	2	-	-	-	-	60,076,650	60,076,650	(Note 2)
24	Uni-President Enterprises (China) Investment Corp.	Nanchang President Enterprises Co., Ltd.	Other receivables	Y	258,800	249,750	-	4.00	2	-	-	-	-	60,076,650	60,076,650	(Note 2)
24	Uni-President Enterprises (China) Investment Corp.	Uni-President Trading (Hubei) Co., Ltd.	Other receivables	Y	258,800	149,850	-	-	2	-	-	-	-	60,076,650	60,076,650	(Note 2)
24	Uni-President Enterprises (China) Investment Corp.	Wuxue President Mineral Water Co., Ltd.	Other receivables	Y	258,800	99,900	54,369	3.00	2	-	-	-	-	60,076,650	60,076,650	(Note 2)

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													Item	Value			
24	Uni-President Enterprises (China) Investment Corp.	President Bama Bottled Water Co., Ltd.	Other receivables	Y	\$ 258,800	\$ 49,950	\$ -	-	2	\$ -	Additional operating capital	\$ -	-	\$ 60,076,650	\$ 60,076,650	(Note 2)	
24	Uni-President Enterprises (China) Investment Corp.	Taizhou President Enterprises Co., Ltd.	Other receivables	Y	258,800	49,950	-	-	2	-	Additional operating capital	-	-	60,076,650	60,076,650	(Note 2)	
24	Uni-President Enterprises (China) Investment Corp.	Shanghai President Enterprises Management Consulting Co. Ltd.	Other receivables	Y	258,800	49,950	-	-	2	-	Additional operating capital	-	-	60,076,650	60,076,650	(Note 2)	
24	Uni-President Enterprises (China) Investment Corp.	President (Kunshan) Real Estate Development Co., Ltd.	Other receivables	Y	258,800	49,950	-	-	2	-	Additional operating capital	-	-	60,076,650	60,076,650	(Note 2)	
24	Uni-President Enterprises (China) Investment Corp.	President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Other receivables	Y	103,520	49,950	-	-	2	-	Additional operating capital	-	-	60,076,650	60,076,650	(Note 2)	
24	Uni-President Enterprises (China) Investment Corp.	Beijing Uni-President Enterprises Drink & Food Co., Ltd.	Other receivables	Y	414,080	-	-	3.00	2	-	Additional operating capital	-	-	60,076,650	60,076,650	(Note 2)	
25	Uni-President (Vietnam) Co., Ltd.	Tribeco Binh Duong Co., Ltd.	Other receivables	Y	702,500	702,500	421,500	5.00	2	-	Additional operating capital	-	-	843,000	1,366,589	(Note 11)	
25	Uni-President (Vietnam) Co., Ltd.	Uni-President Vietnam Aquatic Breeding Co., Ltd.	Other receivables	Y	421,500	421,500	242,643	5.00	2	-	Additional operating capital	-	-	843,000	1,366,589	(Note 11)	
25	Uni-President (Vietnam) Co., Ltd.	UPVN Trading Co., Ltd.	Other receivables	Y	25,290	25,290	4,496	5.00	2	-	Additional operating capital	-	-	843,000	1,366,589	(Note 11)	
26	Uni-President (Philippines) Corp.	Uni-President Land Corp.	Long-term notes and accounts receivable	Y	33,039	32,740	32,740	7.00	2	-	Investment loan	-	-	35,860	35,880	(Note 2)	
27	Songjiang President Enterprises Co., Ltd.	Tait Trading (Shanghai) Company Limited	Other receivables	Y	10,352	9,990	4,995	4.59	2	-	Additional operating capital	-	-	104,822	104,822	(Note 2)	
27	Songjiang President Enterprises Co., Ltd.	Shanghai Uni-President Dream Parks Trading Corp.	Other receivables	Y	5,176	4,995	-	5.40	2	-	Additional operating capital	-	-	104,822	104,822	(Note 2)	
28	Beijing President Enterprises Drinks & Food Co., Ltd.	Shijiazhuang President Enterprises Co., Ltd.	Other receivables	Y	597,652	597,652	597,652	3.00~3.50	2	-	Additional operating capital	-	-	1,881,120	1,881,120	(Note 2)	
28	Beijing President Enterprises Drinks & Food Co., Ltd.	Beijing President Food Co., Ltd.	Other receivables	Y	103,520	99,900	89,910	3.00	2	-	Additional operating capital	-	-	1,881,120	1,881,120	(Note 2)	

Number	Name	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 12)	Actual amount drawn down	Interest rate	Nature of financial activity (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts	Assets pledged		Loan limit per entity	Maximum amount available for loan	Note
													Item	Value			
29	Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	Other receivables	Y	\$ 203,680	\$ -	\$ -	-	2	\$ -	-	\$ -	-	-	\$ 7,206,149	\$ 7,206,149	(Note 2)
29	Wuhan President Enterprises Food Co., Ltd.	Wuque President Mineral Water Co., Ltd.	Other receivables	Y	112,024	-	-	-	2	-	-	-	-	-	7,206,149	7,206,149	(Note 2)
30	Chengdu President Enterprises Food Co., Ltd.	Chongqing President Enterprises Co., Ltd.	Other receivables	Y	517,600	499,500	-	3.00	2	-	-	-	-	-	6,565,579	6,565,579	(Note 2)
30	Chengdu President Enterprises Food Co., Ltd.	Hebei President Enterprises Co., Ltd.	Other receivables	Y	517,600	499,500	-	3.00	2	-	-	-	-	-	6,565,579	6,565,579	(Note 2)
30	Chengdu President Enterprises Food Co., Ltd.	Sansu President Enterprises Co., Ltd.	Other receivables	Y	258,800	249,750	-	3.00	2	-	-	-	-	-	6,565,579	6,565,579	(Note 2)
31	Kunshan President Enterprises Food Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	Other receivables	Y	1,035,200	999,000	-	3.00~3.50	2	-	-	-	-	-	9,637,080	9,637,080	(Note 2)
31	Kunshan President Enterprises Food Co., Ltd.	Xuzhou President Enterprises Co., Ltd.	Other receivables	Y	1,035,200	999,000	-	3.00~3.50	2	-	-	-	-	-	9,637,080	9,637,080	(Note 2)
32	Taizhou President Enterprises Co., Ltd.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	408,904	394,605	394,605	3.00~3.50	2	-	-	-	-	-	2,351,409	2,351,409	(Note 2)
33	Fuzhou President Enterprises Co., Ltd.	Hainan President Enterprises Co., Ltd.	Other receivables	Y	203,680	-	-	-	2	-	-	-	-	-	2,182,823	2,182,823	(Note 2)
34	Zhengzhou President Enterprises Co., Ltd.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	77,640	74,925	-	3.00	2	-	-	-	-	-	4,615,551	4,615,551	(Note 2)
35	Kunming President Enterprises Food Co., Ltd.	Guiyang President Enterprises Co., Ltd.	Other receivables	Y	407,360	-	-	3.00	2	-	-	-	-	-	2,095,414	2,095,414	(Note 2)
36	Nanchang President Enterprises Co., Ltd.	Changbaishan President Enterprises (Jilin) Mineral Water Co., Ltd.	Other receivables	Y	1,998,000	1,998,000	970,578	3.00	2	-	-	-	-	-	3,691,488	3,691,488	(Note 2)
37	Beijing Uni-President Enterprises Drink & Food Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	Other receivables	Y	1,157,466	1,135,244	1,135,244	1.50	2	-	-	-	-	-	3,209,186	3,209,186	(Note 2)
37	Beijing Uni-President Enterprises Drink & Food Co., Ltd.	Shijiazhuang President Enterprises Co., Ltd.	Other receivables	Y	499,500	499,500	461,039	3.00	2	-	-	-	-	-	3,209,186	3,209,186	(Note 2)

Number	Name	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 12)	Actual amount drawn down	Interest rate	Nature of financial activity (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts		Loan limit per entity	Maximum amount available for loan	Note
												Assets pledged Item	Value			
38	Guangzhou President Enterprises Co., Ltd.	Hainan President Enterprises Co., Ltd.	Other receivables	Y	\$ 499,500	\$ 499,500	\$ 499,500	3.00	2	\$ -	- Additional operating capital	\$ -	\$ 7,904,258	\$ 7,904,258	(Note 2)	
39	Zhanjiang President Enterprises Co., Ltd.	Hainan President Enterprises Co., Ltd.	Other receivables	Y	254,600	174,825	174,825	3.00	2	-	- Additional operating capital	-	1,850,109	1,850,109	(Note 2)	
40	Uni-President Trading (Hubei) Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	Other receivables	Y	184,815	184,815	184,815	3.00	2	-	- Additional operating capital	-	903,003	903,003	(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) The maximum amount for total loan is 40% of its net worth; the maximum amount for individual enterprise is as follows: (1) Shall not exceed \$500,000 and the amount of transaction total. (2) For short-term financing: shall not exceed \$500,000.

(Note 4) 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 5) The maximum amount for total loan is 40% of its net worth; the maximum amount for individual enterprise is as follows: (1) For trading partner: shall not exceed \$10,000 and the amount of transaction total. (2) For short-term financing: shall not exceed \$5,000.

(Note 6) The maximum amount for total loan is 40% of its net worth; the maximum amount for individual enterprise is as follows: (1) For trading partner: shall not exceed \$1,000,000 and the amount of transaction total. (2) For short-term financing: shall not exceed \$500,000.

(Note 7) The maximum amount for total loan is 40% of its net worth; the maximum amount for short-term financing is 20% of its net worth.

(Note 8) The maximum amount for total loan is \$1,000,000, the maximum amount for individual trading partner is US\$20,000 thousand and shall not exceed the amount of transaction total; for 100% directly or indirectly owned foreign subsidiaries, both the maximum amount for total loan and the maximum amount for individual enterprise are 150% of its net worth; the loan term is one year but can be extended.

(Note 9) The maximum amount for total loan is 40% of its net worth; the maximum amount of individual enterprise is as follows: (1) For trading partner: higher of the purchase or sales amount of the most recent year; (2) For short-term financing: the maximum amount for total loan is 20% of its net worth; for 100% directly and indirectly owned foreign subsidiaries are not subject to such limitation, however, shall not exceed 100% of its net worth.

(Note 10) The maximum amount for total loan is 40% of its net worth; the maximum amount of individual enterprise is as follows: (1) For trading partner: shall not exceed RMB\$300,000 and the amount of transaction total; (2) For short-term financing: the maximum amount for total loan is 10% of its net worth; for 100% directly and indirectly owned foreign subsidiaries are not subject to such limitation, however, shall not exceed 100% of its net worth.

(Note 11) The maximum amount for total loan is 40% of its net worth; the maximum amount for short-term financing is VND600,000,000 thousand.

(Note 12) The maximum amount was approved by the Board of Directors.

(Note 13) Foreign currencies are translated into New Taiwan Dollars. Exchange rates of foreign currencies indicated as of report date were as follows: USD:NTD 1:32.83, CNY:NTD 1:4.995, VND:NTD 1:0.001405 and PHP:NTD 1:0.7172.

UNI-PRESIDENT ENTERPRISES CORP.

The Company provided endorsements and guarantees to the following entities

For the year ended December 31, 2015

Table 2

Expressed in thousands of NTD

Number	Name of endorser	Name of endorsees	Relationship (Note1)	Endorsement limit for a single entity	Highest balance during the period	Outstanding balance at 12/31/2015	Actual amount drawn down	Balance secured by collateral	Ratio of accumulated amount to net worth of the company	Maximum amount of endorsement	Provision of endorsements by parent company to subsidiary	Provision of endorsements by parent company to subsidiary	Provision of endorsements to the party in		Note
													Mainland	China	
0	Uni-President Enterprises Corp.	Tone Sang Construction Corp.	2	\$ 48,168,123	\$ 1,800,000	\$ 1,800,000	\$ 1,446,000	\$ -	2	\$ 96,336,246	Y	N	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.	2	48,168,123	1,700,000	1,700,000	-	-	2	96,336,246	Y	N	N	N	(Note 3)
0	Uni-President Enterprises Corp.	President Entertainment Corp.	2	48,168,123	1,500,000	1,500,000	1,273,000	-	2	96,336,246	Y	N	N	N	(Note 3)
0	Uni-President Enterprises Corp.	President Energy Development (Cayman Islands) Ltd.	3	48,168,123	394,440	393,900	-	-	-	96,336,246	Y	N	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Kunshan President Kikkoman Biotechnology Co., Ltd.	6	48,168,123	65,740	65,650	65,650	-	-	96,336,246	Y	N	Y	Y	(Note 3)
0	Uni-President Enterprises Corp.	President Baseball Team Corp.	2	48,168,123	60,000	60,000	-	-	-	96,336,246	Y	N	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Uni-President(Thailand)Ltd.	3	48,168,123	829,090	-	-	-	-	96,336,246	Y	N	N	N	(Note 3)
1	CaymanPresidentHoldingsLtd.	Uni-President Southeast Asia Holdings Ltd.	3	46,984,152	16,435,000	16,412,500	3,180,414	-	35	46,984,152	N	N	N	N	(Note 4)
1	CaymanPresidentHoldingsLtd.	Uni-President Foodstuff (BVI) Holdings Ltd.	3	46,984,152	1,643,500	1,641,250	-	-	3	46,984,152	N	N	N	N	(Note 4)
2	Nanlien International Corp.	Fu Yi Enterprises Corp.	6	688,845	11,373	11,373	-	-	1	1,337,689	N	N	N	N	(Note 5)
2	Nanlien International Corp.	Cheng-Fa Enterprises Corp.	3	688,845	8,100	8,100	-	-	1	1,337,689	N	N	N	N	(Note 5)
2	Nanlien International Corp.	Tung Chan Enterprises Corp.	6	688,845	11,100	7,182	-	-	1	1,337,689	N	N	N	N	(Note 5)
2	Nanlien International Corp.	Hui-Sheng Enterprises Corp.	3	688,845	7,000	7,000	-	-	1	1,337,689	N	N	N	N	(Note 5)
2	Nanlien International Corp.	Sheng-Miao Industrial Corp.	1	688,845	3,600	3,600	-	-	-	1,337,689	N	N	N	N	(Note 5)
2	Nanlien International Corp.	Tung Lien Enterprises Corp.	1	688,845	4,000	-	-	-	-	1,337,689	N	N	N	N	(Note 5)
2	Nanlien International Corp.	Cheng Wang Corp	3	688,845	3,000	-	-	-	-	1,337,689	N	N	N	N	(Note 5)
3	President International Development Corp.	President (BVI) International Investment Holdings Ltd.	3	2,815,154	1,914,825	1,756,138	-	-	12	7,037,884	N	N	N	N	(Note 6)
3	President International Development Corp.	Uni-Home Tech Corp.	6	2,815,154	984,750	984,750	-	-	7	7,037,884	N	N	N	N	(Note 6)

Number	Name of endorser	Endorsee		Relationship (Note 1)	Endorsement limit for a single entity	Highest balance during the period	Outstanding balance at 12/31/2015	Actual amount drawn down	Balance secured by collateral	Ratio of accumulated amount to net worth of the company	Maximum amount of endorsement	Provision of endorsements by parent company to subsidiary	Provision of endorsements by parent company to subsidiary	Provision of endorsements to the party in Mainland China	Note
		Name of endorsee													
4	President Tokyo Corp.	Tong-Sheng Finance Leasing Co., Ltd.		3	\$ 1,500,000	\$ 331,280	\$ 331,280	\$ -	\$ -	45	\$ 1,500,000	N	N	Y	(Note 7)
4	President Tokyo Corp.	Uni-President (Cayman) Corp.		3	1,500,000	380,972	182,204	6,626	-	25	1,500,000	N	N	N	(Note 7)
5	Ton-Yi Industrial Corp.	Szechwan Ton Yi Industrial Co., Ltd.		3	13,123,299	1,248,750	1,248,750	1,248,750	-	7	13,123,299	N	N	Y	(Note 8)
5	Ton-Yi Industrial Corp.	Zhaijiang Ton Yi Industrial Co., Ltd.		3	13,123,299	999,000	999,000	999,000	-	5	13,123,299	N	N	Y	(Note 8)
5	Ton-Yi Industrial Corp.	Chengdu Ton Yi Industrial Co., Ltd.		3	13,123,299	943,490	449,340	449,340	-	2	13,123,299	N	N	Y	(Note 8)
5	Ton-Yi Industrial Corp.	Zhangzhou Ton Yi Industrial Co., Ltd.		3	13,123,299	518,405	300,382	245,719	-	2	13,123,299	N	N	Y	(Note 8)
5	Ton-Yi Industrial Corp.	Huizhou Ton Yi Industrial Co., Ltd.		3	13,123,299	503,075	-	-	-	-	13,123,299	N	N	Y	(Note 8)
5	Ton-Yi Industrial Corp.	Fujian Ton Yi Timplat Co., Ltd.		3	13,123,299	437,886	-	-	-	-	13,123,299	N	N	Y	(Note 8)
6	President Chain Store Corp.	Mister Donut Shanghai Co., Ltd.		3	5,422,737	107,800	-	-	-	-	13,556,843	N	N	Y	(Note 9)
7	President Fair Development Corp.	President Century Corp.		3	4,856,642	200,000	200,000	28,000	-	2	9,713,284	N	N	N	(Note 10)
8	Wisdom Distribution Services Corp.	President Drugstore Business Corp.		3	57,516	5,000	-	-	-	-	143,790	N	N	N	(Note 11)
9	President Century Corp.	President Fair Development Corp.		3	2,085,566	600,000	600,000	600,000	-	58	2,606,957	N	N	N	(Note 12)
10	Uni-President Enterprises (China) Investment Corp.	Jinmailang Beverage (Beijing) Co., Ltd.		6	18,022,995	1,531,423	1,477,871	-	-	2	60,076,650	N	N	Y	(Note 13)
10	Uni-President Enterprises (China) Investment Corp.	President (Shanghai) Trading Co., Ltd.		3	18,022,995	31,056	29,370	-	-	-	60,076,650	N	N	Y	(Note 13)
11	Uni-President (Vietnam) Co., Ltd.	Tribeco Binh Duong Co., Ltd.		3	1,708,236	777,077	706,079	221,943	-	21	3,416,472	N	N	N	(Note 14)

Number	Name of endorser	Endorsee		Relationship (Note 1)	Endorsement limit for a single entity	Highest balance during the period	Outstanding balance at 12/31/2015	Actual amount drawn down	Balance secured by collateral	Ratio of accumulated amount to net worth of the company	Maximum amount of endorsement	Provision of endorsements		Provision of endorsements to the party in Mainland China	Note (Note 14)
		Name of endorsee	Address									by parent company to subsidiary	by parent company to subsidiary		
11	Uni-President (Vietnam) Co., Ltd	North Tribeco Co., Ltd.		3	\$ 1,708,286	\$ 121,895	\$ 90,138	\$ 57,820	\$ -	3	\$ 3,416,472	N	N	N	(Note 14)
11	Uni-President (Vietnam) Co., Ltd	UPVN Trading Co., Ltd.		3	1,708,286	30,474	30,046	-	-	1	3,416,472	N	N	N	(Note 14)

(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 are translated into New Taiwan Dollars. Exchange rates of foreign currencies indicated as of report date were as follows: USD:NTD 1:32.83, CNY:NTD 1:4.995, VND:NTD 1:0.001405 and PHP:NTD 1:0.7172.

(Note 3) The total amount of transactions of endorsement equals 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 equals to 100% of its net worth for Naulien 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 equals to 50% of its net worth for President International Development Corp., the limit of endorsement for any single entity is 20% of its net worth, and all of the related transactions are to be submitted to the stockholders' meeting for reference.

(Note 7) The total amount of transactions of endorsement and the limit of endorsement for any single entity for President Tokyo Corp. is \$1,500,000, and all of the related transactions are to be submitted to the stockholders' meeting for reference.

(Note 8) The total amount of transactions of endorsement equals to 70% of its net worth for Ton Yi Industrial Corp., the limit of endorsement for any single entity is 70% of its net worth, and all of the related transactions are to be submitted to the stockholders' meeting for reference.

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

(Note 10) The total amount of transactions of endorsement equals to 100% of its net worth for President Fair Development Corp. the limit of endorsement for any single entity is 50% of its net worth, and all of the related transactions are to be submitted to the stockholders' meeting for reference.

(Note 11) The total amount of transactions of endorsement equals 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 equals 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 related transactions are to be submitted to the stockholders' meeting for reference.

(Note 13) The total amount of transactions of endorsement equals 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, and all of the related transactions are to be submitted to the stockholders' meeting for reference.

(Note 14) The total amount of transactions of endorsement equals 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.

UNI-PRESIDENT ENTERPRISES CORP.

Holding of marketable securities at the end of the period (not including subsidiaries, associates and joint ventures)

December 31, 2015

Table 3

Expressed in thousands of NTD

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note 4)	Ending balance			Note
				Number of shares (in thousands)	Book value	Percentage of ownership	
	Beneficiary Certificates :						
Uni-President Enterprises Corp.	Capital Money Market Fund	—	1	62,765	\$ 1,000,000	—	\$ 1,000,082
Uni-President Enterprises Corp.	Yuantia De-Li Money Market Fund	—	1	49,689	800,000	—	800,060
Uni-President Enterprises Corp.	UPAMC James Bond Money Market Fund	—	1	48,464	800,000	—	800,063
Uni-President Enterprises Corp.	Federal Money Market Fund	—	1	38,331	500,000	—	500,038
Uni-President Enterprises Corp.	Taishin Ta-Chong Money Market Fund	—	1	35,652	500,000	—	500,039
	Stock :						
Uni-President Enterprises Corp.	Eagle Cold Storage Enterprises Co., Ltd. Etc.	—	7	5,827	32,370	—	32,370
Uni-President Enterprises Corp.	The Chinese Pro. Baseball Corp. etc.	—	9	37,727	334,249	—	—
	Beneficiary Certificates :						
Cayman President Holdings Ltd.	Asia Equity Fund	—	1	98	3,226,698	—	3,226,698
	Bonds :						
Cayman President Holdings Ltd.	Gavin Investment Ltd.	—	10	—	327,134	—	327,134
	Beneficiary Certificates :						
President International Trade And Investment Corp.	The Pacific (ABC) Equity Fund	—	1	43	1,322,134	—	1,322,134
Kai Yu Investment Co., Ltd.	UPAMC James Bond Money Market Fund	—	1	1,213	20,027	—	20,027
	Stock :						
Kai Yu Investment Co., Ltd.	Eagle Cold Storage Enterprises Co., Ltd. Etc.	—	7	7,596	102,401	—	102,401
Nanlien International Corp.	Union Chinese Corp. etc	—	7	5,085	64,210	—	64,210
	Beneficiary Certificates :						
President International Development Corp.	Fubon SSE180 Inversed Index ETF.etc.	—	1	4,155	68,132	—	68,132

Investor	Type and name of securities	Relationship with the issuer	Ending balance					
			General ledger account (Note 4)	Number of shares (in thousands)	Book value	Percentage of ownership	Fair value	Note
President International Development Corp.	Convertible Bonds : Chilisin Electronics Corp. etc.	—	1	1,030	\$ 101,925	—	\$ 101,925	—
President International Development Corp.	Futures contract : Fubon SSE180 ETF	—	1	—	194	—	194	—
President International Development Corp.	Stock : Formosa Laboratories, Inc. etc.	—	1	745	60,383	—	60,383	—
President International Development Corp.	Beneficiary Certificates : Yuanta Daily Taiwan 50 Bear -1X ETF. etc.	—	7	3,850	75,109	—	75,109	—
President International Development Corp.	Stock : Chunghwa Telecom Corp. etc.	—	7	8,115	743,130	—	743,130	—
President International Development Corp.	Development International Investment Corporation etc.	—	9	79,357	833,060	—	—	(Note 1)
Ton-Yi Industrial Corp.	JFE Holdings Inc.	—	7	250	130,896	0.04	130,896	—
Ton-Yi Industrial Corp.	President International Development Corp.	An investee company accounted for under the equity method	9	44,100	500,000	3.33	—	—
Ton-Yi Industrial Corp.	Eminvest Aerospace Corporation etc.	—	9	936	1,050	—	—	—
President Chain Store Corp.	Beneficiary Certificates : Mega Dimond Money Market Fund	—	1	137,353	1,700,000	—	1,700,000	—
President Chain Store Corp.	JIH Sun Money Market Fund	—	1	82,071	1,200,000	—	1,200,000	—
President Chain Store Corp.	Prudential Money Market Fund	—	1	64,064	1,000,000	—	1,000,000	—
President Chain Store Corp.	UPAMC James Bond Money Market Fund	—	1	30,288	500,000	—	500,000	—
President Chain Store Corp.	Stock : President Securities Corp.	An investee company accounted for under the equity method	7	35,605	475,325	2.69	475,325	—
President Chain Store Corp.	Koasa Yamako Corp., etc.	—	7	8,628	244,956	—	244,956	—
President Chain Store Corp.	PK Venture Capital Corp. etc.	—	9	5,092	25,721	—	—	—
SeinoPharm Taiwan Ltd.	Tanvex Biologics, Inc. etc	—	9	33,117	338,907	—	—	—

Investor	Type and name of securities	Relationship with the issuer	Ending balance					
			General ledger account (Note 4)	Number of shares (in thousands)	Book value	Percentage of ownership	Fair value	Note
	Bills Under Repurchase Agreement :							
ScinoPharm Taiwan Ltd.	International Bills Finance Co., Ltd. etc.	—	12	-	\$ 299,912	-	\$ 299,912	—
	Beneficiary Certificates :							
T'ou Yu Investment Inc.	UPAMC James Bond Money Market Fund	—	1	21,198	349,945	-	349,945	—
	Stock :							
Ton Yu Investment Inc.	ScinoPharm Taiwan Ltd.	An investee company accounted for under the equity method	7	16,017	861,705	2.19	861,705	(Note 2)
T'ou Yu Investment Inc.	Chunghwa Telecom Corp.	—	7	200	19,820	-	19,820	—
T'ou Yu Investment Inc.	DaBomb Protein Corp. etc	—	9	2,051	38,871	-	-	—
Uni-President Enterprises China Holdings Ltd.	China Haisheng Juice Holdings Co., Ltd.	—	7	37,800	76,718	2.99	76,718	—
President Energy Development (Cayman Islands) Ltd.	Tong Ting Gas Corp.	—	7	26,193	143,301	11.91	143,301	—
	Beneficiary Certificates :							
President Energy Development (Cayman Islands)Ltd.	Victoria Global Fund	—	7	28	1,535,777	-	1,535,777	—
	Beneficiary Certificates :							
President (B.V.I.) International Investment Holdings Ltd.	Winton Futures Fund	—	1	8	286,845	-	286,845	—
	Principal Guaranteed Notes :							
President (B.V.I.) International Investment Holdings Ltd.	3Y MS Principal Protected Note	—	1	50	158,052	-	158,052	—
	Beneficiary Certificates :							
President (B.V.I.) International Investment Holdings Ltd.	Robecco Bond Fund.etc.	—	7	7,125	993,541	-	993,541	—
	Stock :							
President (B.V.I.) International Investment Holdings Ltd.	ALIBABA GRP SHS ADR	—	7	140	373,476	-	373,476	—
President (B.V.I.) International Investment Holdings Ltd.	Construction Bank Corporation.etc	—	7	33,213	310,766	-	310,766	—

Investor	Type and name of securities	Relationship with the issuer	Ending balance				Note
			General ledger account (Note 4)	Number of shares (in thousands)	Book value	Percentage of ownership	
	Beneficiary Certificates :						
President (B.V.I.) International Investment Holdings Ltd.	Even Star Fund. ect.	—	9	—	\$ 303,631	—	—
	Stock :						
President (B.V.I.) International Investment Holdings Ltd.	Outlook Investment Pte Ltd.	—	9	9,608	348,117	17.32	—
	Stock :						
President (B.V.I.) International Investment Holdings Ltd.	Xiang Lu Industries Ltd. etc.	—	9	84,175	545,073	—	—
Chengdu President Enterprises Food Co., Ltd.	Heilongjiang Wondersun Dairy Co.	—	7	17,646	279,588	2.38	279,588
Kunshan President Enterprises Food Co., Ltd.	Heilongjiang Wondersun Dairy Co.	—	7	31,548	498,090	4.24	498,090
Wuhan President Enterprises Food Co., Ltd.	Heilongjiang Wondersun Dairy Co.	—	7	17,646	279,588	2.38	279,588
	Beneficiary Certificates :						
President Kikkoman Inc.etc.	UPAMC James Bond Fund. etc.	—	1	84,034	1,294,328	—	1,294,388
	Bond :						
I Cash Corp.etc.	Government bonds. etc.	—	7	19,737	613,231	—	613,231
	Bills Under Repurchase Agreement :						
President Nissin Corp.	International Bills Finance Corp.	—	12	—	7,985	—	7,985

(Note 1) 16,000 thousand shares of outstanding common stock of Development International Corp. with book value of \$148,148 was used as collateral for loan.

(Note 2) 1,350 thousand shares of outstanding common stock of SeinoPharm Taiwan Ltd. with book value of \$72,630 was used as collateral for loan.

(Note 3) Foreign currencies were translated into New Taiwan Dollars. Exchange rates of foreign currency indicated as of report date are as follows: USD: NTD 1:32.83, CNY: NTD 1:4.995, VND: NTD1:0.001405 and PHP: NTD 1:0.7172.

(Note 4) The code number explanation is as follows:

1. Financial assets at fair value through profit or loss - current
2. Available-for-sale financial assets - current
3. Held-to-maturity financial assets - current
4. Financial assets measured at cost - current
5. Investments in bonds without active markets - current
6. Financial assets at fair value through profit or loss - non-current
7. Available-for-sale financial assets - non-current
8. Held-to-maturity financial assets - non-current
9. Financial assets measured at cost - non-current
10. Investments in bonds without active markets - non-current
11. Investments accounted for under equity method
12. Cash equivalent

UNI-PRESIDENT ENTERPRISES CORP.

The cumulative buying or selling amount of specific security exceeding the lowers of \$500,000 or 20 percent of the contributed capital
For the year ended December 31, 2015

Expressed in thousands of NTD

Table 4

Investor	Type and name of securities	General ledger account (Note 1)	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	Cost(loss) on disposal	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount	
	Beneficiary Certificates :																
Uni-President Enterprises Corp.	UPAMC James Bond Money Market Fund	1	-	-	-	48,720	\$ 800,000	236,657	\$ 3,900,000	(236,913)	\$ 3,901,865	(\$ 3,900,000)	\$ 1,865	-	\$ -	48,464	\$ 800,000
Uni-President Enterprises Corp.	FSTTC Money Market Fund	1	-	-	-	5,137	900,000	14,800	2,600,000	(19,937)	3,501,688	(3,500,000)	1,688	-	-	-	-
Uni-President Enterprises Corp.	Yuanta De-Bao Money Market Fund	1	-	-	-	-	-	185,624	2,200,000	(185,624)	2,200,861	(2,200,000)	861	-	-	-	-
Uni-President Enterprises Corp.	Fuh Hwa Money Market Fund	1	-	-	-	-	-	140,370	2,000,000	(140,370)	2,000,780	(2,000,000)	780	-	-	-	-
Uni-President Enterprises Corp.	Yuanta De-Li Money Market Fund	1	-	-	-	-	-	111,950	1,800,000	(62,261)	1,000,417	(1,000,000)	417	-	-	49,689	800,000
Uni-President Enterprises Corp.	Taishin Ta-Chong Money Market Fund	1	-	-	-	64,515	900,000	121,363	1,700,000	(150,226)	2,101,139	(2,100,000)	1,139	-	-	35,652	500,000
Uni-President Enterprises Corp.	Yuanta Polaris Wan Tai Money Market Fund	1	-	-	-	53,785	800,000	100,527	1,500,000	(154,262)	2,301,237	(2,300,000)	1,237	-	-	-	-
Uni-President Enterprises Corp.	Federal Money Market Fund	1	-	-	-	-	-	115,127	1,500,000	(76,796)	1,000,384	(1,000,000)	384	-	-	38,331	500,000
Uni-President Enterprises Corp.	Capital Money Market Fund	1	-	-	-	-	-	62,765	1,000,000	-	-	-	-	-	-	62,765	1,000,000
	Stock :																
Uni-President Enterprises Corp.	President Fair Development Corp.	11	Capital increase	-	-	445,500	2,242,260	115,931	1,854,900	-	-	-	-	-	(163,280)	561,431	3,933,880
	Bills Under Repurchase Agreement :																
Uni-President Enterprises Corp.	China Bills Finance Co., Ltd.	12	-	-	-	-	-	-	550,565	-	550,578	(550,565)	13	-	-	-	-
	Beneficiary Certificates :																
Uni-President Vendor Corp.	UPAMC James Bond Money Market Fund	1	-	-	-	-	-	25,380	418,000	(19,926)	328,179	(328,000)	179	-	38	5,454	90,038
Uni-President Vendor Corp.	Yuanta Polaris Wan Tai Money Market Fund	1	-	-	-	3,360	50,000	25,649	383,000	(27,004)	403,219	(403,000)	219	-	4	2,005	30,804
President International Development Corp.	Fubon SSE180 Inversed Index ETF	1	-	-	-	-	-	63,152	679,799	(60,202)	647,991	(648,502)	(511)	-	(1,177)	2,950	30,120
President International Development Corp.	Fubon SSE180 Leveraged 2X Index ETF	1	-	-	-	600	19,008	20,670	670,647	(20,770)	680,492	(671,604)	8,888	-	(2,046)	500	16,005

Investor	Type and name of securities	General ledger account (Note 1)	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)	Amount	Gain(loss) on disposal	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount
Stock :															
Uni-President Hong Kong Holdings Ltd.	Uni-President Enterprises (China) Investment Corp.	11	Capital increase	-	\$ 54,233,987	-	\$ 2,064,906	-	\$ -	-	\$ -	-	\$ 2,578,957	-	\$ 58,877,850
Uni-President Enterprises (China) Investment Corp.	Hefei President Enterprises Co., Ltd.	11	Capital increase	-	1,031,657	-	917,007	-	-	-	-	-	19,388	-	1,968,052
Uni-President Enterprises (China) Investment Corp.	Siaoxi President Enterprises Corp.	11	Capital increase	-	454,666	-	427,776	-	-	-	-	-	12,742	-	895,184
Uni-President Enterprises (China) Investment Corp.	Hangzhou President Enterprises Co., Ltd.	11	Capital increase	-	267,030	-	305,554	-	-	-	-	-	2,938	-	575,522
Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	11	Capital increase	-	450,902	-	305,554	-	-	-	-	-	(5,582)	-	750,874
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Ton Yi Holdings Ltd.	11	Capital increase	-	210,000	210,000	656,500	-	-	-	-	-	(17,004)	230,000	8,130,408
Cayman Ton Yi Holdings Ltd.	Cayman Ton Yi (China) Holdings Limited	11	Capital increase	-	210,000	210,000	656,500	-	-	-	-	-	(17,004)	230,000	8,130,408
Cayman Ton Yi Holdings Limited	Cayman Ton Yi (China) Investment Co., Ltd.	11	Capital increase and share swap transaction	-	973,470	-	7,469,485	-	-	-	-	-	(312,547)	-	8,130,408
Ton Yi (China) Investment Co., Ltd.	Szechwan Ton Yi Industrial Co., Ltd.	11	Capital increase	-	553,106	-	366,761	-	-	-	-	-	11,135	-	931,002

(Note 1) The code number explanation is as follows:

1. Financial assets at fair value through profit or loss - current
2. Available-for-sale financial assets - current
3. Held-to-maturity financial assets - current
4. Financial assets measured at cost - current
5. Investments in bonds without active markets - current
6. Financial assets at fair value through profit or loss - non-current
7. Available-for-sale financial assets - non-current
8. Held-to-maturity financial assets - non-current
9. Financial assets measured at cost - non-current
10. Investments in bonds without active markets - non-current
11. Investments accounted for under equity method
12. Cash equivalent
13. Non-current assets held for sale

(Note 2) Foreign currencies are translated into New Taiwan Dollars. Exchange rates of foreign currencies for beginning balance as at January 1, 2015 were as follows (USD:NTD 1:31.65, CYN:NTD 1:5.092). Additions and disposals are translated using the exchange rates as at December 31, 2015 (USD:NTD 1:32.83, CYN:NTD 1:4.995). Gains and losses on disposal are translated using average exchange rates for the year ended December 31, 2015 (USD:NTD 1:31.76, CYN:NTD 1:5.033).

UNI-PRESIDENT ENTERPRISES CORP.

Acquisition of real estate with an amount exceeding \$300,000 or 20 percent of the contributed capital

For the year ended December 31, 2015

Table 5

Expressed in thousands of NTD

Corporation of acquisition	Name of Property	Date of acquisition	Trade amount	Status of payment of proceeds	Name of the counterparty	If the counterparty is a related party, information as to the last				Basis for price determination	Reason for acquisition	Other terms	
						Name of Property	Date of acquisition	Trade amount	Status of payment of proceeds				Name of the counterparty
ScinoPharm Taiwan Ltd.	Construction of Injectable Plant Facility	6. 2012~12. 2015	Approximate \$739, 323	\$ 613, 953	China Ecotek Corp. etc.	--	--	--	--	\$	--	Building for business use	None
ScinoPharm (Changshu) Pharmaceuticals, Ltd.	Phase II of plant construction	11. 2012~12. 2015	649, 717	593, 895	Jiangsu Qian Construction Group Co., Ltd. etc.	--	--	--	--	--	--	Building for business use	None
Tone Sang Construction Corp.	Land	Oct. 6, 2015	397, 600	397, 600	Southern Science Joint Development Company	(Note 1)	Tainan city government	--	Jul. 16, 2010	300, 000	Real estate appraisal report	Land development and house building	None

(Note 1)The subsidiary (Tone Sang Construction Corp.) is a director of the company.

UNI-PRESIDENT ENTERPRISES CORP.

Purchase of sales transactions with related parties amounting to \$100,000 or 20 percent of the contributed capital
For the year ended December 31, 2015

Table 6

Expressed in thousands of NTD

Purchases/sales company	Name of the counter-party	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	Description and reasons for difference in transaction terms compared to non-related party transactions	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)	(7,221,182)	(19)	(Note 1)	-	(Note 1)	\$ 853,191	20		-	-
Uni-President Enterprises Corp.	Tung Aug Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	(Sales)	(5,423,681)	(15)	(Note 1)	-	(Note 1)	460,386	11		-	-
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(3,375,989)	(9)	(Note 1)	-	(Note 1)	342,952	8		-	-
Uni-President Enterprises Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	(Sales)	(3,098,373)	(8)	(Note 1)	-	(Note 1)	368,958	9		-	-
Uni-President Enterprises Corp.	Tung Shun Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(1,113,166)	(3)	(Note 1)	-	(Note 1)	195,029	5		-	-
Uni-President Enterprises Corp.	Tun Hsiang Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(992,859)	(3)	(Note 1)	-	(Note 1)	177,674	4		-	-
Uni-President Enterprises Corp.	Huei Tung Enterprises Corp.	Same Chairman with Nantien International Corp.	(Sales)	(908,578)	(2)	(Note 1)	-	(Note 1)	248,276	6		-	-
Uni-President Enterprises Corp.	Kuan Chan Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(771,826)	(2)	(Note 1)	-	(Note 1)	97,330	2		-	-
Uni-President Enterprises Corp.	Tung Chan Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(720,857)	(2)	(Note 1)	-	(Note 1)	39,189	1		-	-
Uni-President Enterprises Corp.	Uni-President Vendor Corp.	An investee company accounted for under the equity method	(Sales)	(705,390)	(2)	(Note 1)	-	(Note 1)	63,309	1		-	-
Uni-President Enterprises Corp.	Tung Yi Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(583,342)	(2)	(Note 1)	-	(Note 1)	165,949	4		-	-
Uni-President Enterprises Corp.	Tung Hsiang Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(539,871)	(1)	(Note 1)	-	(Note 1)	92,282	2		-	-
Uni-President Enterprises Corp.	Tong Chu Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(334,874)	(1)	(Note 1)	-	(Note 1)	48,672	1		-	-
Uni-President Enterprises Corp.	Far-Tung Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(293,565)	(1)	(Note 1)	-	(Note 1)	24,983	1		-	-
Uni-President Enterprises Corp.	President Starbucks Coffee Corp.	An investee company accounted for under the equity method	(Sales)	(219,632)	(1)	(Note 1)	-	(Note 1)	22,953	1		-	-
Uni-President Enterprises Corp.	Jin Hui Food Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(218,562)	(1)	(Note 1)	-	(Note 1)	10,848	-		-	-
Uni-President Enterprises Corp.	Xin Ya Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(189,962)	-	(Note 1)	-	(Note 1)	32,423	1		-	-
Uni-President Enterprises Corp.	Tung Che Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(170,505)	-	(Note 1)	-	(Note 1)	27,053	1		-	-

Purchases/sales company	Name of the counter-party	Relationship	Purchases/(sales)	Amount	Percentage of net purchases (sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	Description and reasons for difference in transaction terms compared to non-related party transactions	Notes or accounts receivable/(payable)
Uni-President Enterprises Corp.	Hsin Tung Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(\$ 161,074)	-	(Note 1)	\$	(Note 1)	\$ 4,593	-		-
Uni-President Enterprises Corp.	Chi-Chyang Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(148,808)	-	(Note 1)	-	(Note 1)	7,089	-		-
Uni-President Enterprises Corp.	Kun-Fu Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(147,008)	-	(Note 1)	-	(Note 1)	7,540	-		-
Uni-President Enterprises Corp.	He-Zhi Enterprises Corporation	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(145,135)	-	(Note 1)	-	(Note 1)	-	-		-
Uni-President Enterprises Corp.	Yuan-Tai Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(139,108)	-	(Note 1)	-	(Note 1)	25,942	1		-
Uni-President Enterprises Corp.	Chang Tung Corporation Limited	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(130,242)	-	(Note 1)	-	(Note 1)	3,349	-		-
Uni-President Enterprises Corp.	Zhen-Yuan Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(124,883)	-	(Note 1)	-	(Note 1)	6,308	-		-
Uni-President Enterprises Corp.	Xian-Jin Food Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(114,790)	-	(Note 1)	-	(Note 1)	9,989	-		-
Uni-President Enterprises Corp.	Ming-Qing Food Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(110,881)	-	(Note 1)	-	(Note 1)	5,016	-		-
Uni-President Enterprises Corp.	Tung-Sheng Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(110,398)	-	(Note 1)	-	(Note 1)	3,581	-		-
Uni-President Enterprises Corp.	TTET Union Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(108,512)	-	(Note 1)	-	(Note 1)	-	-		-
Uni-President Enterprises Corp.	TTET Union Corp.	An investee company of Nantien International Corp. accounted for under the equity method	Purchases	132,439	1	(Note 1)	-	(Note 1)	(11,224)	(1)		-
Uni-President Enterprises Corp.	Tung Yu Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(106,768)	-	(Note 1)	-	(Note 1)	4,158	-		-
Uni-President Enterprises Corp.	Tung-Ying Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(106,194)	-	(Note 1)	-	(Note 1)	3,371	-		-
Uni-President Enterprises Corp.	President Musashino Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(105,713)	-	(Note 1)	-	(Note 1)	22,155	1		-
Uni-President Enterprises Corp.	Tung-Bo Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(104,767)	-	(Note 1)	-	(Note 1)	3,202	-		-
Uni-President Enterprises Corp.	President Kikkoman Inc.	An investee company of Nantien International Corp. accounted for under the equity method	Purchases	895,449	4	(Note 1)	-	(Note 1)	(57,403)	(4)		-
Uni-President Enterprises Corp.	President Nissin Corp.	An investee company of Nantien International Corp. accounted for under the equity method	Purchases	356,834	2	(Note 1)	-	(Note 1)	(34,610)	(2)		-
Uni-President Enterprises Corp.	Uni-President (Vietnam) Co., Ltd.	An investee company of Uni-President Southeast Asia Holdings Ltd. accounted for under the equity method	Purchases	293,173	1	(Note 1)	-	(Note 1)	(22,118)	(1)		-
Uni-President Enterprises Corp.	President Packaging Corp.	An investee company of Nantien International Corp. accounted for under the equity method	Purchases	183,777	1	(Note 1)	-	(Note 1)	(15,213)	(1)		-
Uni-President Vendor Corp.	Uni-President Enterprises Corp.	The Company	Purchases	705,390	89	Closes its accounts 30 days after the end of each month	-	-	(63,309)	(63)		-

Purchases/sales company	Name of the counter-party	Relationship	Description of transaction		Unit Price	Credit Period	Amount	Percentage of net purchases/(sales)	Description and reasons for difference in transaction terms compared to non-related party transactions	Notes or accounts receivable/(payable)	
			Purchases/(sales)	Amount							
Presco Netmarketing Inc.	Uni-President Enterprises Corp.	The Company	(Sales)	(\$ 179, 885)	\$	—	(9)	Closes its accounts 30 days after the end of each month	—	24, 506	10
Nanlien International Corp.	Lien Bo Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(1, 179, 631)	—	—	(37)	60 days after delivery	—	50, 070	48
Nanlien International Corp.	Lien Song Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(251, 216)	—	—	(8)	12 days after delivery	—	7, 314	7
Nanlien International Corp.	Huei Tung Enterprises Corp.	Same Chairman with Nanlien International Corp.	(Sales)	(162, 940)	—	—	(5)	60 days after delivery	—	39, 374	36
Uni-President Development Corp.	Time Square International Co., Ltd.	An investee company of Prince Housing and Development Corp. accounted for under the equity method	(Rental income)	(555, 178)	—	—	(52)	Received one year check and cash money monthly	—	183, 842	61
Uni-President Development Corp.	Uni-President Department Stores Corp.	An investee company of Prince Housing and Development Corp. accounted for under the equity method	(Rental income)	(390, 748)	—	—	(37)	Monthly payment	—	112, 580	37
Tait Marketing & Distribution Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(505, 250)	—	—	(25)	Closes its accounts 20–70 days after the end of each month	—	57, 920	36
Tait Marketing & Distribution Co., Ltd.	Weilth Food Industrial Co., Ltd.	An investee company accounted for under the equity method	(Sales)	(151, 608)	—	—	(8)	Closes its accounts 30 days after the end of each month	—	19, 380	12
President Nissin Corp.	Uni-President Enterprises Corp.	The Company	(Sales)	(358, 934)	—	—	(25)	Closes its accounts 30 days after the end of each month	—	34, 610	13
President Nissin Corp.	Weilth Food Industrial Co., Ltd.	An investee company accounted for under the equity method	(Sales)	(150, 352)	—	—	(11)	Closes its accounts 90 days after the end of each month	—	36, 874	14
President Tokyo Corp.	President Transnet Corp.	An investee company accounted for under the equity method	(Sales)	(100, 598)	—	—	(6)	Closes its accounts 30 days after the end of each month	—	46, 692	9
President Packaging Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(374, 745)	—	—	(15)	Closes its accounts 15–60 days after the end of each month	—	69, 009	21
President Packaging Corp.	Uni-President Enterprises Corp.	The Company	(Sales)	(183, 777)	—	—	(7)	Closes its accounts 45–60 days after the end of each month	—	15, 213	5
President Kikkoman Inc.	Uni-President Enterprises Corp.	The Company	(Sales)	(895, 448)	—	—	(98)	One month	—	57, 403	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, 893, 932)	—	—	(33)	50 days after shipping	—	630, 147	51
Ton-Yi Industrial Corp.	TTET Union Corp.	An investee company accounted for under the equity method	(Sales)	(283, 475)	—	—	(2)	Closes its accounts 30 days after the end of each month	—	27, 228	2
Ton-Yi Industrial Corp.	Tovecan Corp.	An investee company of Ton-Yi Industrial Corp. accounted for under the equity method	(Sales)	(124, 954)	—	—	(1)	30 days after goods arrival	—	35, 698	3
Ton-Yi Industrial Corp.	Fujian Ton Yi Template Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	(Sales)	(118, 368)	—	—	(1)	50 days after shipping	—	8, 494	1
President Chain Store Corp.	Uni-President Enterprises Corp.	The Company	Purchases	13, 695, 524	—	—	15	Closes its accounts 30–40 days after the end of each month	—	(1, 584, 501)	(12)
President Chain Store Corp.	President Chain Store Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	2, 862, 087	—	—	3	Closes its accounts 45 days after the end of each month	—	(522, 303)	(4)
President Chain Store Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	1, 933, 920	—	—	2	Closes its accounts 30 days after the end of each month	—	(188, 920)	(1)

Purchases/sales company	Name of the counter-party	Relationship	Purchases/(sales)	Amount	Percentage of net purchases (sales)	Credit Period	Unit Price	Credit Period	Amount	Notes or accounts receivable/(payable)	Percentage of notes or accounts receivable/(payable)	Note
President Chain Store Corp.	Lien Bo Enterprises Corp.	An investee company of Nanlun International Corp. accounted for under the equity method	Purchases	\$ 898, 068	1	Closes its accounts 10-54 days after the end of each month	\$	-	(\$ 95, 399)	(1)	-	
President Chain Store Corp.	Vision Distribution Service Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	823, 471	1	Closes its accounts 30-60 days after the end of each month	-	-	(58, 666)	-	-	
President Chain Store Corp.	Qware Systems & Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	558, 227	1	Closes its accounts 15-40 days after the end of each month	-	-	(98, 320)	(1)	-	
President Chain Store Corp.	Tait Marketing & Distribution Co., Ltd.	An investee company accounted for under the equity method	Purchases	505, 250	1	Closes its accounts 20-70 days after the end of each month	-	-	(57, 920)	-	-	
President Chain Store Corp.	President Packaging Corp.	An investee company accounted for under the equity method	Purchases	374, 745	-	Closes its accounts 15-60 days after the end of each month	-	-	(69, 009)	(1)	-	
President Chain Store Corp.	Kuang Chuan Dairy Co., Ltd.	An investee company accounted for under the equity method	Purchases	350, 700	-	Closes its accounts 30-65 days after the end of each month	-	-	(88, 357)	(1)	-	
President Chain Store Corp.	Weilih Food Industrial Co., Ltd.	An investee company accounted for under the equity method	Purchases	200, 811	-	Closes its accounts 30-60 days after the end of each month	-	-	(30, 720)	-	-	
President Chain Store Corp.	Century Quick Services Restaurant Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	188, 436	-	Closes its accounts 30-60 days after the end of each month	-	-	(49, 717)	-	-	
President Chain Store Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	185, 197	-	Closes its accounts 60 days after the end of each month	-	-	(17, 238)	-	-	
President Chain Store Corp.	President Pharmaceutical Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	150, 049	-	Closes its accounts 10-54 days after the end of each month	-	-	(9, 445)	-	-	
ScinoPharm Taiwan Ltd.	ScinoPharm (Changshu) Pharmaceuticals, Ltd.	An investee company of SPT International Ltd. accounted for under the equity method	Purchases	167, 718	16	Closes its accounts 90 days after the end of each month	-	-	(142)	-	-	
Uni-President Enterprises (China) Investment Corp.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	588, 211	21	Closes its accounts 30 days after the end of each month	-	-	(55, 491)	(22)	-	
Uni-President Enterprises (China) Investment Corp.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	544, 610	19	Closes its accounts 30 days after the end of each month	-	-	(37, 773)	(15)	-	
Uni-President Enterprises (China) Investment Corp.	Chongqing President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	334, 028	12	Closes its accounts 30 days after the end of each month	-	-	(38, 077)	(15)	-	
Uni-President Enterprises (China) Investment Corp.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlun Holdings Ltd. accounted for under the equity method	Purchases	322, 906	11	Closes its accounts 30 days after the end of each month	-	-	(40)	-	-	
Uni-President Enterprises (China) Investment Corp.	Kunshan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	293, 943	10	Closes its accounts 30 days after the end of each month	-	-	(47, 934)	(19)	-	
Uni-President Enterprises (China) Investment Corp.	Taizhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	232, 063	8	Closes its accounts 30 days after the end of each month	-	-	(7, 885)	(3)	-	
President Drugstore Business Corp.	President Pharmaceutical Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	1, 163, 562	14	Closes its accounts 30-80 days after the end of each month	-	-	(42, 210)	(2)	-	
Wisdom Distribution Services Corp.	Books. Com	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(254, 651)	(17)	Closes its accounts 60 days after the end of each month	-	-	22, 977	7	-	

Purchases/sales company	Name of the counter-party	Relationship	Description of transaction		Unit Price	Credit Period	Amount	Notes or accounts receivable/(payable)	Percentage of notes or accounts receivable/(payable)
			Purchases/(sales)	Amount					
Wisdom Distribution Services Corp.	President Logistics International Co., Ltd.	An investee company of Retail Support International Corp. accounted for under the equity method	Service cost	\$ 386,542	32	Closes its accounts 20 days after the end of each month	(\$ 44,388)	(21)	
President Musashino Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(2,882,087)	(100)	Closes its accounts 45 days after the end of each month	522,303	100	
President Musashino Corp.	Uni-President Enterprises Corp.	The Company	Purchases	105,713	5	Closes its accounts 45 days after the end of each month	(22,155)	(6)	
Qware Systems & Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(558,227)	(85)	Closes its accounts 15-40 days after the end of each month	98,320	69	
President Information Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(763,706)	(68)	Closes its accounts 45 days after the end of each month	155,936	66	
President Information Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Service revenue)	(146,269)	(13)	Closes its accounts 45 days after the end of each month	19,406	8	
President Pharmaceutical Corp.	President Druggstore Business Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(1,183,582)	(38)	Closes its accounts 30-80 days after the end of each month	42,210	8	
President Pharmaceutical Corp.	President Pharmaceutical (Hong Kong) Holdings Limited	An investee company of President Pharmaceutical Corp. accounted for under the equity method	(Sales)	(276,355)	(9)	Closes its accounts 90 days after the end of each month	76,709	15	
President Pharmaceutical Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(150,049)	(5)	Closes its accounts 10-54 days after the end of each month	9,445	2	
President Transnet Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(165,197)	(2)	Closes its accounts 60 days after the end of each month	17,238	3	
President Transnet Corp.	Chieft Shun Transport Corp.	An investee company of President Logistics International Co., Ltd. accounted for under the equity method	Service cost	886,325	10	Closes its accounts 40 days after the end of each month	(112,836)	(10)	
Uni-President Cold Chain Corp.	President Logistics International Co., Ltd.	An investee company of Retail Support International Corp. accounted for under the equity method	Service cost	815,838	38	Closes its accounts 20 days after the end of each month	(78,038)	(35)	
Retail Support International Corp.	President Logistics International Co., Ltd.	An investee company of Retail Support International Corp. accounted for under the equity method	Service cost	710,273	29	Closes its accounts 20 days after the end of each month	(63,244)	(34)	
Retail Support International Corp.	Retail Support Taiwan Corp.	An investee company of Retail Support International Corp. accounted for under the equity method	Service cost	274,340	11	Closes its accounts 15-20 days after the end of each month	(23,811)	(18)	
Duskin Serve Taiwan Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(222,691)	(24)	Closes its accounts 45 days after the end of each month	27,486	20	
Tung Ang Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(1,933,820)	(30)	Closes its accounts 30 days after the end of each month	168,920	24	
Tung Ang Enterprises Corp.	Tun Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(1,345,002)	(21)	Closes its accounts 64 days after the end of each week	260,569	37	
Tung Ang Enterprises Corp.	Far-Tung Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(506,127)	(8)	38 days after delivery	54,817	8	
Tung Ang Enterprises Corp.	Tong Chiu Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(343,244)	(5)	Closes its accounts 56 days after the end of each week	68,006	10	
Tung Ang Enterprises Corp.	Huei Tung Enterprises Corp.	Same Chairman with Nanlien International Corp.	(Sales)	(333,018)	(5)	Closes its accounts 80 days after the end of each month	86,125	12	

Purchases/sales company	Name of the counter-party	Relationship	Description of transaction			Description and reasons for difference in transaction terms compared to non-related party transactions			Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Notes or accounts receivable/(payable)								
Tung Ang Enterprises Corp.	Tung Yu Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	\$ 227,387	(4)	Closes its accounts 14 days after the end of each week	\$	7,113	1	-	-	-	-	
Tung Ang Enterprises Corp.	Hsin Tung Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(153,556)	(2)	17 days after delivery	-	4,411	1	-	-	-	-	
Tung Ang Enterprises Corp.	Lien Yu Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(137,292)	(2)	12 days after delivery	-	3,248	-	-	-	-	-	
Tung Ang Enterprises Corp.	Wei-Tung Enterprises Coporation	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(128,095)	(2)	Closes its accounts 12 days after the end of each week	-	3,449	-	-	-	-	-	
Tung Ang Enterprises Corp.	Tung-Bo Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(118,813)	(2)	Closes its accounts 12 days after the end of each week	-	3,400	-	-	-	-	-	
Tung Ang Enterprises Corp.	Lien Sheng Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(118,404)	(2)	12 days after delivery	-	4,361	1	-	-	-	-	
Tung Ang Enterprises Corp.	Chang Tung Coporation Limited	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(115,080)	(2)	12 days after delivery	-	3,559	1	-	-	-	-	
Tung Ang Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	5,923,691	100	(Note 2)	-	(460,386)	(100)	-	-	-	-	
Wuhan President Packing Ind. Corp.	Wuhan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(233,580)	(52)	Closes its accounts 30 days after the end of each month	-	33,807	58	-	-	-	-	
Changsha President Packing Ind. Corp.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(118,291)	(99)	Closes its accounts 30 days after the end of each month	-	36,031	98	-	-	-	-	
President Pharmaceutical (Hong Kong) Holdings Limited	President Pharmaceutical Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	276,355	90	Closes its accounts 90 days after the end of each month	-	(76,705)	(28)	-	-	-	-	
Vision Distribution Service Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(823,471)	(18)	Closes its accounts 30-60 days after the end of each month	-	56,666	36	-	-	-	-	
ScinoPharm (Changshu) Pharmaceuticals, Ltd.	ScanoPharm Taiwan Ltd.	An investee company accounted for under the equity method	(Sales)	(167,718)	(69)	Closes its accounts 90 days after the end of each month	-	142	-	-	-	-	-	
Tung Che Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	170,505	96	Closes its accounts 60 days after the end of each week	-	(27,053)	(98)	-	-	-	-	
Yuan-Tai Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	139,109	100	Closes its accounts 61 days after the end of each week	-	(25,942)	(98)	-	-	-	-	
Retail Support Taiwan Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	(Distribution revenue)	(274,340)	(77)	Closes its accounts 15-20 days after the end of each month	-	23,811	69	-	-	-	-	
Tung-Hsiang Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	539,371	51	Closes its accounts 57 days after the end of each week	-	(92,262)	(58)	-	-	-	-	
Tung-Hsiang Enterprises Corp.	Tung Yi Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	149,032	13	Closes its accounts 38 days after the end of each month	-	(21,789)	(14)	-	-	-	-	
Tung-Hsiang Enterprises Corp.	Xin Ya Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	100,364	9	Closes its accounts 38 days after the end of each month	-	(7,506)	(5)	-	-	-	-	
Tung Yi Enterprises Corp.	Tung-Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(140,032)	(22)	Closes its accounts 38 days after the end of each month	-	21,799	12	-	-	-	-	
Tung Yi Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	583,342	98	Closes its accounts 65 days after the end of each month	-	(165,949)	(100)	-	-	-	-	
Lien Bo Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(895,068)	(53)	Closes its accounts 10-54 days after the end of each month	-	85,399	33	-	-	-	-	

Purchases/sales company	Name of the counter-party	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Notes or accounts receivable/(payable)	Percentage of notes or accounts receivable/(payable)
Lien Bo Enterprises Corp.	Presicare Corp.	An investee company accounted for under the equity method	(Sales)	102,787	(6)	Closes its accounts 70 days after the end of each month	-	-	21,101	-	-
Lien Bo Enterprises Corp.	Nanlian International Corp.	An investee company accounted for under the equity method	Purchases	1,179,831	60	60 days after delivery	-	-	(50,670)	(34)	-
Lien Bo Enterprises Corp.	Union Chinese Corp.	Same Chairman with Nanlian International Corp.	Purchases	178,807	9	Closes its accounts 35 days after the end of each month	-	-	(37,278)	(25)	-
Lien Song Enterprises Corp.	Nanlian International Corp.	An investee company accounted for under the equity method	Purchases	251,216	74	12 days after delivery	-	-	(7,314)	(95)	-
Tun Hsiang Enterprises Corp.	Presicare Corp.	An investee company accounted for under the equity method	(Sales)	(516,353)	(19)	Closes its accounts 70 days after the end of each month	-	-	97,099	20	-
Tun Hsiang Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	1,345,002	52	Closes its accounts 64 days after the end of each week	-	-	(260,569)	(59)	-
Tun Hsiang Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	992,859	38	Closes its accounts 64 days after the end of each week	-	-	(171,674)	(40)	-
Tung Shin Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	1,113,166	99	Closes its accounts 66 days after the end of each week	-	-	(195,028)	(100)	-
Tung Yu Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	227,397	67	Closes its accounts 14 days after the end of each week	-	-	(7,118)	(54)	-
Tung Yu Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	106,766	31	Closes its accounts 14 days after the end of each week	-	-	(4,158)	(32)	-
Tung-Ying Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	108,194	44	Closes its accounts 12 days after the end of each week	-	-	(3,371)	(68)	-
Xian-Jin Food Corp.	Uni-President Enterprises Corp.	The Company	Purchases	114,730	92	Closes its accounts 30 days after the end of each month	-	-	(9,988)	(100)	-
Xin Ya Enterprises Corp.	Tung-Hsiang Enterprises Corp.	An investee company of Nanlian International Corp. accounted for under the equity method	(Sales)	(100,364)	(47)	Closes its accounts 38 days after the end of each month	-	-	7,506	23	-
Xin Ya Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	180,962	100	Closes its accounts 61 days after the end of each month	-	-	(32,423)	(99)	-
Tong Chu Enterprises Corp.	Presicare Corp.	An investee company accounted for under the equity method	(Sales)	(290,778)	(40)	Closes its accounts 70 days after the end of each month	-	-	50,807	32	-
Tong Chu Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	343,244	46	Closes its accounts 56 days after the end of each week	-	-	(68,006)	(59)	-
Tong Chu Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	334,674	45	Closes its accounts 56 days after the end of each week	-	-	(46,672)	(41)	-
Tung-Bo Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	118,613	49	Closes its accounts 12 days after the end of each week	-	-	(3,400)	(39)	-
Tung-Bo Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	104,767	44	Closes its accounts 12 days after the end of each week	-	-	(3,202)	(36)	-
Hsin Tung Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	161,074	44	17 days after delivery	-	-	(4,593)	(31)	-
Hsin Tung Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	158,556	43	17 days after delivery	-	-	(4,411)	(30)	-
Wei-Tong Enterprises Corporation	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	128,095	56	Closes its accounts 12 days after the end of each week	-	-	(3,448)	(45)	-

Purchases/sales company	Name of the counter-party	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	Note	Description and reasons for differences in transaction terms compared to non-related party transactions	
												Description of transaction	Notes or accounts receivable/(payable)
President Logistics International Co., Ltd.	Uni-President Cold Chain Corp.	An investee company accounted for under the equity method	(Distribution revenue)	\$ 915, 938	(39)	Closes its accounts 20 days after the end of each month	\$	--	\$ 78, 033	36	-		
President Logistics International Co., Ltd.	Reial Support International Corp.	An investee company accounted for under the equity method	(Distribution revenue)	(710, 273)	(30)	Closes its accounts 20 days after the end of each month	-	-	63, 244	29	-		
President Logistics International Co., Ltd.	Wisdom Distribution Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(396, 542)	(17)	Closes its accounts 20 days after the end of each month	-	-	44, 388	20	-		
President Logistics International Co., Ltd.	Chieh Shun Transport Corp.	An investee company of President Logistics International Co., Ltd. accounted for under the equity method	Service cost	649, 460	29	Closes its accounts 20 days after the end of each month	-	-	(58, 169)	(59)	-		
Chieh Shun Transport Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(886, 325)	(56)	Closes its accounts 40 days after the end of each month	-	-	112, 836	65	-		
Chieh Shun Transport Corp.	President Logistics International Co., Ltd.	An investee company of Reial Support International Corp. accounted for under the equity method	(Distribution revenue)	(649, 460)	(41)	Closes its accounts 20 days after the end of each month	-	-	58, 169	33	-		
Century Quick Services Restaurant Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(186, 436)	(22)	Closes its accounts 30-60 days after the end of each month	-	-	49, 717	43	-		
Capital Inventory Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(161, 370)	(82)	Closes its accounts 60 days after the end of each month	-	-	30, 009	83	-		
Cayman Ton Yi Industrial Holdings Ltd.	Fujian Ton Yi Timpla Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	(Sales)	(3, 435, 720)	(60)	50 days after shipping	-	-	387, 076	67	-		
Cayman Ton Yi Industrial Holdings Ltd.	Jiangsu Ton Yi Timpla Co., Ltd.	An investee company of Cayman Jiangsu Ton Yi Holdings Ltd. accounted for under the equity method	(Sales)	(2, 259, 765)	(40)	50 days after shipping	-	-	182, 176	32	-		
Cayman Ton Yi Industrial Holdings Ltd.	Ton-Yi Industrial Corp.	An investee company accounted for under the equity method	Purchases	5, 693, 332	99	50 days after shipping	-	-	(630, 147)	(98)	-		
Towecan Corp.	Ton-Yi Industrial Corp.	An investee company accounted for under the equity method	Purchases	124, 954	81	30 days after goods arrival	-	-	(35, 698)	(100)	-		
Uni-President (Thailand) Ltd.	Uni-President Marketing Co., Ltd.	An investee company of Uni-President Thailand Ltd. accounted for under the equity method	(Sales)	(1, 206, 823)	(77)	Closes its accounts 60 days after the end of each month	-	-	227, 629	86	-		
Uni-President Marketing Co., Ltd.	Uni-President (Thailand) Ltd.	An investee company of Uni-President Southeast Asia Holdings Ltd. accounted for under the equity method	Purchases	1, 206, 823	98	Closes its accounts 60 days after the end of each month	-	-	(227, 629)	(97)	-		
Uni-President (Philippines) Corp.	Uni-President (Vietnam) Co., Ltd.	An investee company of Uni-President Southeast Asia Holdings Ltd. accounted for under the equity method	Purchases	102, 793	18	Closes its accounts 45 days after the end of each month	-	-	(13, 585)	(14)	-		
Uni-President (Vietnam) Co., Ltd.	Uni-President Enterprises Corp.	The Company	(Sales)	(293, 173)	(3)	Closes its accounts 30 days after the end of each month	-	-	22, 118	3	-		
Uni-President (Vietnam) Co., Ltd.	Tribeo Binh Doung Co., Ltd.	An investee company of Uni-President Vietnam Co., Ltd. accounted for under the equity method	(Sales)	(194, 265)	(2)	Closes its accounts 30 days after the end of each month	-	-	18, 997	3	-		
Uni-President (Vietnam) Co., Ltd.	Uni-President (Malasia) SDN. BHD.	An investee company of Uni-President Vietnam Co., Ltd. accounted for under the equity method	(Sales)	(158, 432)	(2)	Closes its accounts 90 days after the end of each month	-	-	6, 788	1	-		

Purchases/sales company	Name of the counter-party	Relationship	Description of transaction	Unit Price	Credit Period	Amount	Notes or accounts receivable/(payable)	Description and reasons for differences in transaction terms compared to non-related party transactions	Percentage of net purchases/(sales)	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Amount	Notes or accounts receivable/(payable)
Uni-President (Vietnam) Co., Ltd.	Uni-President (Philippines) Corp.	An investee company of Uni-President Southeast Asia Holdings Ltd. accounted for under the equity method		\$		102,793	13,585		(1)	(Sales)	102,793	(1)	Closes its accounts 45 days after the end of each month	13,585	2
Tribeco Binh Dong Co., Ltd.	Uni-President (Vietnam) Co., Ltd.	An investee company of Uni-President Southeast Asia Holdings Ltd. accounted for under the equity method				194,295	(18,997)		35	Purchases	194,295	35	Closes its accounts 30 days after the end of each month	(18,997)	(18)
Uni-President (Malaysia) SDN. BHD.	Uni-President (Vietnam) Co., Ltd.	An investee company of Uni-President Southeast Asia Holdings Ltd. accounted for under the equity method				158,432	(6,786)		100	Purchases	158,432	100	Closes its accounts 90 days after the end of each month	(6,786)	(100)
Jiangsu Ton Yi Tmplate Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method				(503,764)	77,224		(17)	(Sales)	(503,764)	(17)	67 days after invoice date	77,224	13
Jiangsu Ton Yi Tmplate Co., Ltd.	Cayman Ton Yi Industrial Holdings Ltd.	An investee company of Ton-Yi Industrial Corp. accounted for under the equity method				2,253,765	(182,176)		88	Purchases	2,253,765	88	50 days after shipping	(182,176)	(94)
Fujian Ton Yi Tmplate Co., Ltd.	Chengdu Tongxin Industrial Packing Co., Ltd.	An investee company of Wuxi Ton Yi Industrial Packing Co., Ltd. accounted for under the equity method				(192,181)			(4)	(Sales)	(192,181)	(4)	67 days after invoice date		
Fujian Ton Yi Tmplate Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method				(188,817)	30,865		(4)	(Sales)	(188,817)	(4)	67 days after invoice date	30,865	3
Fujian Ton Yi Tmplate Co., Ltd.	Cayman Ton Yi Industrial Holdings Ltd.	An investee company of Ton-Yi Industrial Corp. accounted for under the equity method				3,435,720	(387,076)		89	Purchases	3,435,720	89	50 days after shipping	(387,076)	(90)
Fujian Ton Yi Tmplate Co., Ltd.	Ton-Yi Industrial Corp.	An investee company accounted for under the equity method				113,369	(8,484)		3	Purchases	113,369	3	50 days after shipping	(8,484)	(2)
Wuxi Ton Yi Industrial Packing Co., Ltd.	Jiangsu Ton Yi Tmplate Co., Ltd.	An investee company of Cayman Jiangsu Ton Yi Holdings Ltd. accounted for under the equity method				503,764	(77,224)		60	Purchases	503,764	60	67 days after invoice date	(77,224)	(52)
Wuxi Ton Yi Industrial Packing Co., Ltd.	Fujian Ton Yi Tmplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method				188,817	(30,865)		22	Purchases	188,817	22	67 days after invoice date	(30,865)	(21)
Chengdu Tongxin Industrial Packing Co., Ltd.	Fujian Ton Yi Tmplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method				192,181			65	Purchases	192,181	65	67 days after invoice date		
Taizhou Ton Yi Industrial Co., Ltd.	Taizhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method				(1,915,823)	62,004		(78)	(Sales)	(1,915,823)	(78)	Closes its accounts twice per month and 22 days after the end of each period	62,004	55
Taizhou Ton Yi Industrial Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Maanlien Holdings Ltd. accounted for under the equity method				171,313	(6,177)		12	Purchases	171,313	12	15 days after invoice date	(6,177)	(6)
Taizhou Ton Yi Industrial Co., Ltd.	Uni-President Trading (Hubei) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method				102,400			7	Purchases	102,400	7	15 days after invoice date		
Zhangzhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method				(2,282,059)	179,143		(85)	(Sales)	(2,282,059)	(85)	Closes its accounts twice per month and 22 days after the end of each period	179,143	77

Purchases/sales company	Name of the counter-party	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Notes or accounts receivable/(payable)	Description and reasons for difference in transaction terms compared to non-related party transactions
Kunshan Ton Yi Industrial Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(\$ 2,784,496)	(96)	Closes its accounts twice per month and 22 days after the end of each period	\$	-	\$ 113,418	84	
Kunshan Ton Yi Industrial Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nantien Holdings Ltd. accounted for under the equity method	Purchases	295,801	15	15 days after invoice date	-	-	(18,233)	(14)	
Huizhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,257,727)	(100)	Closes its accounts twice per month and 22 days after the end of each period	-	-	14,586	98	
Huizhou Ton Yi Industrial Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nantien Holdings Ltd. accounted for under the equity method	Purchases	138,297	16	15 days after invoice date	-	-	(13,007)	(18)	
Chengdu Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(801,364)	(72)	Closes its accounts twice per month and 22 days after the end of each period	-	-	17,231	27	
Beijing Ton Yi Industrial Co., Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(2,406,242)	(93)	Closes its accounts twice per month and 22 days after the end of each period	-	-	30,712	95	
Beijing Ton Yi Industrial Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nantien Holdings Ltd. accounted for under the equity method	Purchases	198,440	13	15 days after invoice date	-	-	(13,100)	(17)	
Szechwan Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,914,056)	(93)	Closes its accounts twice per month and 22 days after the end of each period	-	-	230,305	92	
Szechwan Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	103,219	7	33 days after invoice date	-	-	-	-	
Szechwan Ton Yi Industrial Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nantien Holdings Ltd. accounted for under the equity method	Purchases	128,289	9	15 days after invoice date	-	-	(13,493)	(8)	
Zhejiang Ton Yi Industrial Co., Ltd.	Zhejiang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,341,226)	(97)	Closes its accounts twice per month and 22 days after the end of each period	-	-	52,464	98	
Wuhan President Enterprises Food Co., Ltd.	Uni-President Trading (Hubei) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,821,118)	(19)	Closes its accounts 30 days after the end of each month	-	-	-	-	
Wuhan President Enterprises Food Co., Ltd.	Nanchang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(614,225)	(6)	Closes its accounts 30 days after the end of each month	-	-	24,899	15	
Wuhan President Enterprises Food Co., Ltd.	Nanchang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	183,569	3	Closes its accounts 30 days after the end of each month	-	-	(8,877)	(1)	
Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(509,831)	(5)	Closes its accounts 30 days after the end of each month	-	-	26,602	16	

Purchases/sales company	Name of the counter-party	Relationship	Description of transaction	Unit Price	Credit Period	Amount	Notes or accounts receivable/(payable)	Description and reasons for differences in transaction terms compared to non-related party transactions	Percentage of net purchases/(sales)	Purchases/(sales)	Amount	Credit Period	Percentage of net purchases/(sales)	Unit Price	Credit Period	Amount	Notes or accounts receivable/(payable)
Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method		\$	-	(\$ 12,094)	(2)		8	Purchases	435,554	Closes its accounts 30 days after the end of each month	8				
Wuhan President Enterprises Food Co., Ltd.	Yichang Ziquan Beverage Industries Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method			-	(95,326)	(12)		7	Purchases	406,094	Closes its accounts 30 days after the end of each month	7				
Wuhan President Enterprises Food Co., Ltd.	Wuhan President Packing Ind. Corp.	An investee company of President Packing Holdings Ltd. Accounted for under the equity method			-	(33,807)	(4)		4	Purchases	239,580	Closes its accounts 30 days after the end of each month	4				
Wuhan President Enterprises Food Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Namilien Holdings Ltd. accounted for under the equity method			-	(17,987)	(2)		2	Purchases	108,943	Closes its accounts 30 days after the end of each month	2				
Wuhan President Enterprises Food Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method			-	(1,761)	-		2	Purchases	108,075	Closes its accounts 30 days after the end of each month	2				
Jiangsu President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method			-	40,115	87		(47)	(Sales)	(428,208)	Closes its accounts 30 days after the end of each month	(47)				
Kunming President Enterprises Food Co., Ltd.	Guiyang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method			-	(2,736)	(1)		22	Purchases	514,301	Closes its accounts 30 days after the end of each month	22				
Kunming President Enterprises Food Co., Ltd.	Chenggu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method			-	(3,241)	(1)		10	Purchases	223,498	Closes its accounts 30 days after the end of each month	10				
Kunming President Enterprises Food Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method			-	7,562	3		(71)	(Sales)	(2,898,958)	Closes its accounts 30 days after the end of each month	(71)				
Kunming President Enterprises Food Co., Ltd.	Shanghai President Coffee Co., Ltd.	An investee company of President Coffee (Cayman) Holdings Ltd. accounted for under the equity method			-	158,918	62		(13)	(Sales)	(553,686)	Closes its accounts 30 days after the end of each month	(13)				
Kunming President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method			-	47,934	19		(7)	(Sales)	(293,943)	Closes its accounts 30 days after the end of each month	(7)				
Hefei President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method			-	99,980	23		(8)	(Sales)	(699,248)	Closes its accounts 30 days after the end of each month	(8)				
Hefei President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method			-	(17,119)	(2)		10	Purchases	534,421	Closes its accounts 30 days after the end of each month	10				
Hefei President Enterprises Co., Ltd.	Jinan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method			-	(69,799)	(7)		27	Purchases	1,459,785	Closes its accounts 30 days after the end of each month	27				
Hefei President Enterprises Co., Ltd.	Yantai Tongli Beverage Industries Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method			-	(9,686)	(1)		9	Purchases	477,055	Closes its accounts 30 days after the end of each month	9				

Purchases/sales company	Name of the counter-party	Relationship	Description of transaction	Unit Price	Credit Period	Amount	Notes or accounts receivable/(payable)	Description and reasons for differences in transaction terms compared to non-related party transactions
Hefei President Enterprises Co., Ltd.	Guilin Ziquan Beverage Industrialized Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	\$	Closes its accounts 30 days after the end of each month	427,469	(4,102)	-
Hefei President Enterprises Co., Ltd.	Taizhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases		Closes its accounts 30 days after the end of each month	127,510	(8,790)	(1)
Hefei President Enterprises Co., Ltd.	Henan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases		Closes its accounts 30 days after the end of each month	112,064	(478)	-
Shenyang President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)		Closes its accounts 30 days after the end of each month	(267,773)	14,817	16
Shenyang President Enterprises Co., Ltd.	Changshu President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases		Closes its accounts 30 days after the end of each month	394,630	-	-
Shenyang President Enterprises Co., Ltd.	Changbaishan President Enterprises (Jilin) Mineral Water Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases		Closes its accounts 30 days after the end of each month	374,461	(16,353)	(9)
Shenyang President Enterprises Co., Ltd.	Harbin President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases		Closes its accounts 30 days after the end of each month	127,322	(331)	-
Shenyang President Enterprises Co., Ltd.	Henan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases		Closes its accounts 30 days after the end of each month	104,627	(23,580)	(13)
Chongqing President Enterprises Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)		Closes its accounts 30 days after the end of each month	(1,235,707)	162,728	81
Chongqing President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)		Closes its accounts 30 days after the end of each month	(334,928)	38,077	19
Chongqing President Enterprises Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Naalien Holdings Ltd. accounted for under the equity method	Purchases		Closes its accounts 30 days after the end of each month	147,572	(16,060)	(13)
Zhengzhou President Enterprises Co., Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)		Closes its accounts 30 days after the end of each month	(114,659)	5,088	11
Zhengzhou President Enterprises Co., Ltd.	Henan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases		Closes its accounts 30 days after the end of each month	1,203,962	(27,905)	(5)
Zhengzhou President Enterprises Co., Ltd.	Jinan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases		Closes its accounts 30 days after the end of each month	220,590	(5,428)	(1)
Zhengzhou President Enterprises Co., Ltd.	Wuhan Zijiang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases		Closes its accounts 30 days after the end of each month	170,486	(14,909)	(3)

Purchases/sales company	Name of the counter-party	Relationship	Description of transaction	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Notes or accounts receivable/(payable)	Description and reasons for difference in transaction terms compared to non-related party transactions
Zhengzhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	\$ 141,981	3	Closes its accounts 30 days after the end of each month	\$ -	-	(\$ 6,521)	(1)		
Zhengzhou President Enterprises Co., Ltd.	Saaxi President Enterprises Corp.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	110,873	2	Closes its accounts 30 days after the end of each month	-	-	-	-		
Zhengzhou President Enterprises Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	103,187	2	Closes its accounts 30 days after the end of each month	-	-	-	-		
Beijing President Enterprises Drinks & Food Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	2,406,242	41	Closes its accounts twice per month and 22 days after the end of each period	-	-	(30,712)	(6)		
Beijing President Enterprises Drinks & Food Co., Ltd.	Shijiazhuang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	667,604	11	Closes its accounts 30 days after the end of each month	-	-	-	-		
Beijing President Enterprises Drinks & Food Co., Ltd.	Jinan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	366,754	6	Closes its accounts 30 days after the end of each month	-	-	(30,092)	(6)		
Beijing President Enterprises Drinks & Food Co., Ltd.	Henan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	223,563	4	Closes its accounts 30 days after the end of each month	-	-	(10,117)	(2)		
Beijing President Enterprises Drinks & Food Co., Ltd.	Changchun President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	130,795	2	Closes its accounts 30 days after the end of each month	-	-	-	-		
Beijing President Enterprises Drinks & Food Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	114,659	2	Closes its accounts 30 days after the end of each month	-	-	(5,088)	(1)		
Guangzhou President Enterprises Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,353,825)	(6)	Closes its accounts 30 days after the end of each month	-	-	321,363	36		
Guangzhou President Enterprises Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	124,110	1	Closes its accounts 30 days after the end of each month	-	-	(6,185)	-		
Guangzhou President Enterprises Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	2,282,059	16	Closes its accounts twice per month and 22 days after the end of each period	-	-	(179,143)	(12)		
Guangzhou President Enterprises Co., Ltd.	Nanning President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,681,358	12	Closes its accounts 30 days after the end of each month	-	-	-	-		
Guangzhou President Enterprises Co., Ltd.	Gulin Ziquan Beverage Industrial Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,267,681	9	Closes its accounts 30 days after the end of each month	-	-	(42,761)	(3)		
Guangzhou President Enterprises Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	1,257,727	9	Closes its accounts twice per month and 22 days after the end of each period	-	-	(14,586)	(1)		

Purchases/sales company	Name of the counter-party	Relationship	Description of transaction		Credit Period	Unit Price	Amount	Percentage of net purchases (sales)	Description and reasons for differences in transaction terms compared to non-related party transactions	Notes or accounts receivable/(payable)	Percentage of notes or accounts receivable/(payable)
			Purchases/(sales)	Amount							
Guangzhou President Enterprises Co., Ltd.	Zhanjiang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	\$ 1,197,185	Closes its accounts 30 days after the end of each month	-	(3)	(\$ 170,416)	(11)	-	
Guangzhou President Enterprises Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nantien Holdings Ltd. accounted for under the equity method	Purchases	203,949	Closes its accounts 30 days after the end of each month	-	(2)	(25,901)	(2)	-	
Guangzhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	155,075	Closes its accounts 30 days after the end of each month	-	(1)	(8,042)	(1)	-	
Guangzhou President Enterprises Co., Ltd.	Hainan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	153,955	Closes its accounts 30 days after the end of each month	-	(1)	(6,568)	-	-	
Fuzhou President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(124,110)	Closes its accounts 30 days after the end of each month	-	(2)	6,185	8	-	
Fuzhou President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,353,325	Closes its accounts 30 days after the end of each month	-	45	(321,363)	(51)	-	
Uni-President Trading (Kunshan) Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holding Ltd. accounted for under the equity method	(Sales)	(544,610)	Closes its accounts 30 days after the end of each month	-	(3)	37,773	4	-	
Uni-President Trading (Kunshan) Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(534,421)	Closes its accounts 30 days after the end of each month	-	(3)	17,119	2	-	
Uni-President Trading (Kunshan) Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	699,248	Closes its accounts 30 days after the end of each month	-	5	(39,980)	(5)	-	
Uni-President Trading (Kunshan) Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(155,075)	Closes its accounts 30 days after the end of each month	-	(1)	8,042	1	-	
Uni-President Trading (Kunshan) Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(141,961)	Closes its accounts 30 days after the end of each month	-	(1)	6,521	1	-	
Uni-President Trading (Kunshan) Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(108,075)	Closes its accounts 30 days after the end of each month	-	(1)	1,760	-	-	
Uni-President Trading (Kunshan) Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nantien Holdings Ltd. accounted for under the equity method	(Sales)	(103,737)	Closes its accounts 30 days after the end of each month	-	(1)	-	-	-	
Uni-President Trading (Kunshan) Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nantien Holdings Ltd. accounted for under the equity method	Purchases	381,713	Closes its accounts 30 days after the end of each month	-	3	(45,571)	(5)	-	
Uni-President Trading (Kunshan) Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	2,888,958	Closes its accounts 30 days after the end of each month	-	20	(7,562)	(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	Unit Price	Credit Period	Amount	Percentage of net purchases/(sales)	Percentage of notes or accounts receivable/(payable)
			Purchases/(sales)	Amount	Credit Period						
Uni-President Trading (Kunshan) Co., Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	\$ 2,784,036	19	Closes its accounts 22 days after the end of each period	-	(\$ 113,918)	19	(13)	
Uni-President Trading (Kunshan) Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	2,722,656	19	Closes its accounts 30 days after the end of each month	-	(141,492)	19	(16)	
Uni-President Trading (Kunshan) Co., Ltd.	Taizhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,659,287	11	Closes its accounts 30 days after the end of each month	-	(133,841)	11	(15)	
Uni-President Trading (Kunshan) Co., Ltd.	Xuzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	605,470	4	Closes its accounts 30 days after the end of each month	-	(582)	4	-	
Uni-President Trading (Kunshan) Co., Ltd.	Jiangsu President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	428,209	3	Closes its accounts 30 days after the end of each month	-	(40,115)	3	(5)	
Uni-President Trading (Kunshan) Co., Ltd.	Shenyang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	267,773	2	Closes its accounts 30 days after the end of each month	-	(14,317)	2	(2)	
Uni-President Trading (Kunshan) Co., Ltd.	Hebei President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	128,533	1	Closes its accounts 30 days after the end of each month	-	-	1	-	
Uni-President Trading (Hubei) Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,821,118	91	Closes its accounts 30 days after the end of each month	-	-	91	-	
Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(583,211)	(5)	Closes its accounts 30 days after the end of each month	-	55,481	(5)	23	
Chengdu President Enterprises Food Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(223,498)	(2)	Closes its accounts 30 days after the end of each month	-	3,240	(2)	1	
Chengdu President Enterprises Food Co., Ltd.	Szechwan Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	(Sales)	(103,219)	(1)	33 days after invoice date	-	-	(1)	-	
Chengdu President Enterprises Food Co., Ltd.	Szechwan Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	1,914,056	25	Closes its accounts 22 days after the end of each period	-	(230,305)	25	(24)	
Chengdu President Enterprises Food Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(103,187)	(1)	Closes its accounts 30 days after the end of each month	-	-	(1)	-	
Chengdu President Enterprises Food Co., Ltd.	Chongqing President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,235,707	16	Closes its accounts 30 days after the end of each month	-	(162,728)	16	(17)	

Purchases/sales company	Name of the counter-party	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Notes or accounts receivable/(payable)	Description and reasons for differences in transaction terms compared to non-related party transactions
Chengdu President Enterprises Food Co., Ltd.	Sanxi President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	\$ 942,577	12	Closes its accounts 30 days after the end of each month	\$ -	-	(\$ 96,782)	(10)	
Chengdu President Enterprises Food Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	881,364	11	Closes its accounts twice per month and 22 days after the end of each period	-	-	(17,231)	(2)	
Xinjiang President Enterprises Food Co., Ltd.	Sanxi President Enterprises Corp.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	765,715	24	Closes its accounts 30 days after the end of each month	-	-	(48,147)	(11)	
Xinjiang President Enterprises Food Co., Ltd.	Aksu President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	581,422	18	Closes its accounts 30 days after the end of each month	-	-	(93,381)	(21)	
Harbin President Enterprises Co., Ltd.	Shenyang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(127,322)	(13)	Closes its accounts 30 days after the end of each month	-	-	331	2	
Nanchang President Enterprises Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(200,836)	(5)	Closes its accounts 30 days after the end of each month	-	-	4,593	10	
Nanchang President Enterprises Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	485,645	21	Closes its accounts 30 days after the end of each month	-	-	(26,366)	(11)	
Nanchang President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(183,569)	(5)	Closes its accounts 30 days after the end of each month	-	-	8,877	20	
Nanchang President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	614,225	27	Closes its accounts 30 days after the end of each month	-	-	(24,899)	(10)	
Xuzhou President Enterprises Co., Ltd.	Uni-President Trading (Kuanshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(605,470)	(84)	Closes its accounts 30 days after the end of each month	-	-	582	11	
Guiyang President Enterprises Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(514,301)	(89)	Closes its accounts 30 days after the end of each month	-	-	2,736	100	
Sanxi President Enterprises Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(942,577)	(51)	Closes its accounts 30 days after the end of each month	-	-	96,782	66	
Sanxi President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(765,715)	(41)	Closes its accounts 30 days after the end of each month	-	-	48,147	33	
Sanxi President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(110,873)	(6)	Closes its accounts 30 days after the end of each month	-	-	-	-	
Sanxi President Enterprises Co., Ltd.	Wuhan Zijing President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	191,623	14	Closes its accounts 30 days after the end of each month	-	-	(4,258)	(3)	

Purchases/sales company	Name of the counter-party	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Description of transaction	Unit Price	Credit Period	Amount	Notes or accounts receivable/(payable)	Percentage of notes or accounts receivable/(payable)	Note
Henan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	1,203,962	(52)	Closes its accounts 30 days after the end of each month				27,909	37	-	
Henan President Enterprises Co., Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	223,563	(10)	Closes its accounts 30 days after the end of each month				10,117	13	-	
Henan President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	128,593	(6)	Closes its accounts 30 days after the end of each month				-	-	-	
Henan President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	112,064	(5)	Closes its accounts 30 days after the end of each month				478	1	-	
Henan President Enterprises Co., Ltd.	Shenyang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	104,627	(5)	Closes its accounts 30 days after the end of each month				23,580	31	-	
Henan President Enterprises Co., Ltd.	Wuhan Zijiang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	621,712	36	Closes its accounts 30 days after the end of each month				(39,272)	(7)	-	
Henan President Enterprises Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nianlian Holdings Ltd. accounted for under the equity method	Purchases	105,450	6	Closes its accounts 30 days after the end of each month				(1,131)	-	-	
Zhanjiang President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	1,197,185	(85)	Closes its accounts 30 days after the end of each month				170,416	100	-	
Zhanjiang President Enterprises Co., Ltd.	Zhanjiang Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	1,341,226	100	Closes its accounts twice per month and 22 days after the end of each period				(52,464)	(87)	-	
Changsha President Enterprises Co., Ltd.	Nanchang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	485,645	(8)	Closes its accounts 30 days after the end of each month				26,366	27	-	
Changsha President Enterprises Co., Ltd.	Nanchang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	200,836	5	Closes its accounts 30 days after the end of each month				(4,593)	(1)	-	
Changsha President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	435,554	(7)	Closes its accounts 30 days after the end of each month				12,094	13	-	
Changsha President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	509,491	14	Closes its accounts 30 days after the end of each month				(25,602)	(5)	-	
Changsha President Enterprises Co., Ltd.	Changsha President Packing Ind. Corp.	An investee company of President Packing Holdings Ltd. Accounted for under the equity method	Purchases	118,291	3	Closes its accounts 30 days after the end of each month				(36,091)	(6)	-	
Nanning President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	1,681,358	(98)	Closes its accounts 30 days after the end of each month				-	-	-	

Purchases/sales company	Name of the counter-party	Relationship	Description of transaction		Unit Price	Credit Period	Amount	Percentage of net purchases/(sales)	Description and reasons for difference in transaction terms compared to non-related party transactions	Notes or accounts receivable/(payable)	Percentage of notes or accounts receivable/(payable)
			Purchases/(sales)	Amount							
Jinan President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	\$ 1,459,785	\$	Closes its accounts 30 days after the end of each month	(66)			\$ 63,799	58
Jinan President Enterprises Co., Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(386,754)	-	Closes its accounts 30 days after the end of each month	(17)			30,092	26
Jinan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(220,590)	-	Closes its accounts 30 days after the end of each month	(10)			5,426	5
Aksu President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(581,422)	-	Closes its accounts 30 days after the end of each month	(65)			93,381	90
Aksu President Enterprises Co., Ltd.	Sanshui Jianlibao Commerce Co., Ltd.	An investee company of Cayman President Holdings Ltd. accounted for under the equity method	(Sales)	(306,580)	-	Closes its accounts 30 days after the end of each month	(35)			10,701	10
Baiyin President Enterprises Co., Ltd.	Sanshui Jianlibao Commerce Co., Ltd.	An investee company of Cayman President Holdings Ltd. accounted for under the equity method	(Sales)	(305,126)	-	Closes its accounts 30 days after the end of each month	(43)			20,541	100
Shijiazhuang President Enterprises Co., Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(667,604)	-	Closes its accounts 30 days after the end of each month	(34)			-	-
Hangzhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(2,722,656)	-	Closes its accounts 30 days after the end of each month	(94)			141,492	87
Hangzhou President Enterprises Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nannien Holdings Ltd. accounted for under the equity method	Purchases	126,282	-	Closes its accounts 30 days after the end of each month	5		(40,469)	(1)	
Taizhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,659,287)	-	Closes its accounts 30 days after the end of each month	(80)			133,841	88
Taizhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	(Sales)	(232,063)	-	Closes its accounts 30 days after the end of each month	(11)			7,885	5
Taizhou President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(127,510)	-	Closes its accounts 30 days after the end of each month	(6)			8,790	6
Taizhou President Enterprises Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	1,915,823	-	Closes its accounts twice per month and 22 days after the end of each period	100		(62,004)	(100)	
Hainan President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(153,955)	-	Closes its accounts 30 days after the end of each month	(100)			6,569	100
Changchun President Enterprises Co., Ltd.	Shenyang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(394,630)	-	Closes its accounts 30 days after the end of each month	(62)			-	-

Purchases/sales company	Name of the counter-party	Relationship	Description of transaction			Description and reasons for differences in transaction terms compared to non-related party transactions			Notes or accounts receivable/(payable)	Percentage of notes or accounts receivable/(payable)
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period		
Changchun President Enterprises Co., Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(\$ 130,795)	(21)	Closes its accounts of each month		\$ -	-	-
Changbaishan President Enterprises (Jilin) Mineral Water Co., Ltd.	Shenyang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(374,461)	(97)	Closes its accounts 30 days after the end of each month		16,353	100	-
Shanghai E & P Trading Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(381,713)	(11)	Closes its accounts 30 days after the end of each month		45,571	18	-
Shanghai E & P Trading Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	103,737	3	Closes its accounts 30 days after the end of each month		-	-	-
Shanghai E & P Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	(Sales)	(322,906)	(9)	Closes its accounts 30 days after the end of each month		40	-	-
Shanghai E & P Trading Co., Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	(Sales)	(295,801)	(8)	15 days after invoice date		18,233	7	-
Shanghai E & P Trading Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(203,949)	(6)	Closes its accounts 30 days after the end of each month		25,901	10	-
Shanghai E & P Trading Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	(Sales)	(198,440)	(6)	15 days after invoice date		13,100	5	-
Shanghai E & P Trading Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	(Sales)	(171,313)	(5)	15 days after invoice date		6,177	2	-
Shanghai E & P Trading Co., Ltd.	Chongqing President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(147,572)	(4)	Closes its accounts 30 days after the end of each month		16,060	6	-
Shanghai E & P Trading Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	(Sales)	(138,297)	(4)	15 days after invoice date		13,007	5	-
Shanghai E & P Trading Co., Ltd.	Szechwan Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	(Sales)	(128,288)	(4)	15 days after invoice date		13,493	5	-
Shanghai E & P Trading Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(126,282)	(4)	Closes its accounts 30 days after the end of each month		40,459	16	-
Shanghai E & P Trading Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(108,948)	(3)	Closes its accounts 30 days after the end of each month		17,987	7	-
Shanghai E & P Trading Co., Ltd.	Henan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(105,450)	(3)	Closes its accounts 30 days after the end of each month		1,131	-	-
Uni-Splendor Corp.	Uni-Splendor Technology (Huizhou) Corp.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,186,142)	(12)	(Note 3)		1,304,598	39	-

Purchases/sales company	Name of the counter-party	Relationship	Purchases/(sales)		Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Notes or accounts receivable/(payable)	Description and reasons for differences in transaction terms compared to non-related party transactions
			Amount	Percentage of net purchases/(sales)							
Uni-Splendor Corp.	Uni-Splendor Technology (Huizhou) Corp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	Purchases	\$ 4,940,181	49	(Note 3)	\$	-	-	-	
Uni-Splendor Corp.	Ever-Splendor Electrics (Shenzhen) Co., Ltd.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	(Sales)	(734,052)	(7)	(Note 3)	-	-	642,544	19	
Uni-Splendor Corp.	Ever-Splendor Electrics (Shenzhen) Co., Ltd.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	Purchases	3,047,522	31	(Note 3)	-	-	-	-	
Uni-Splendor Technology (Huizhou) Corp.	Uni-Splendor Corp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	(Sales)	(4,940,182)	(100)	(Note 3)	-	-	-	-	
Uni-Splendor Technology (Huizhou) Corp.	Uni-Splendor Corp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	Purchases	1,186,142	37	(Note 3)	-	-	(1,304,598)	(50)	
Ever-Splendor Electrics (Shenzhen) Co., Ltd.	Uni-Splendor Corp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	(Sales)	(3,047,522)	(98)	(Note 3)	-	-	-	-	
Ever-Splendor Electrics (Shenzhen) Co., Ltd.	Uni-Splendor Corp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	Purchases	734,052	37	(Note 3)	-	-	(642,544)	(45)	

(Note 1) The above terms are in accordance with the Company's policy on credit management. Please refer to Note 7 "RELATED PARTY TRANSACTIONS"

(Note 2) The Company closes its accounts every 10 days and remits in 28 days after purchases.

(Note 3) 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.

(Note 4) Foreign currencies are translated into New Taiwan Dollars using the following exchanges: Ending balances of receivable and payable are translated using the exchange rates as of report date (USD:NTD 1:32.83, CYN:NTD 1:4.995, TBH:NTD 1:0.9146). Amounts of transactions are translated using the average exchange rates for the twelve-month period ended December 31, 2015 (USD:NTD 1:31.76, CYN:NTD 1:5.033, TBH:NTD 1:0.9312).

UNI-PRESIDENT ENTERPRISES CORP.

Receivable from related parties exceeding \$100,000 or 20 percent of the capital stock

December 31, 2015

The name of the Company	Name of the counter-party	Relationship	Other receivables-related party		Turnover rate	Overdue receivables		Subsequent collections	Allowance for doubtful accounts
			General ledger account	Amount		Amount	for overdue		
Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	An investee company accounted for under the equity method	Accounts receivable	\$ 853,191	8.63	\$ -	\$ -	\$ 853,191	\$ -
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	460,386	13.51	-	-	460,386	-
Uni-President Enterprises Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	Accounts receivable	368,958	8.78	-	-	368,952	-
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	342,352	9.77	-	-	342,352	-
Uni-President Enterprises Corp.	Huei Tung Enterprises Corp.	Same Chairman with Nanlien International Corp.	Accounts receivable	246,276	4.31	-	-	166,214	-
Uni-President Enterprises Corp.	Tung Shun Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	195,029	5.66	-	-	195,029	-
Uni-President Enterprises Corp.	Tun Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	177,674	5.56	-	-	177,674	-
Uni-President Enterprises Corp.	Tung Yi Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	165,949	4.46	-	-	165,949	-
Cayman President Holdings Ltd.	Uni-President Foodstuff (BYD) Holdings Ltd.	An investee company of Cayman President Holdings Ltd. accounted for under the equity method	Other receivables	463,161	-	-	-	-	-
Kai Yu Investment Co., Ltd.	Kai Nan Investment Co., Ltd.	An investee company accounted for under the equity method	Other receivables	142,000	-	-	-	-	-
Uni-President Development Corp.	Time Square International Co., Ltd.	An associates company of Prince Housing Development Corp. accounted for under the equity method	Accounts receivable	183,842	2.86	-	-	-	-
Uni-President Development Corp.	Time Square International Co., Ltd.	An associates company of Prince Housing Development Corp. accounted for under the equity method	Long-term receivables	604,783	-	-	-	-	-

Table 7

Expressed in thousands of NTD

The name of the Company	Name of the counter-party	Relationship	Other receivables-related party		Turnover rate	Overdue receivables		Subsequent collections	Allowance for doubtful accounts
			General ledger account	Amount		Amount	for overdue		
Uni-President Development Corp.	Uni-President Department Stores Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Accounts receivable	\$ 112,580	4.48	\$ -	\$ -	\$ -	
Uni-President Development Corp.	Uni-President Department Stores Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Long-term receivables	174,884	-	-	-	-	
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	630,147	7.15	-	-	630,147	
President Chain Store Corp.	Wisdom Distribution Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	281,311	-	-	-	83,900	
Tung Ang Enterprises Corp.	Tun Hsiang Enterprises Corp.	An investee company of Namlien International Corp. accounted for under the equity method	Accounts receivable	260,569	5.62	-	-	259,065	
Tung Ang Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	168,920	11.69	-	-	168,920	
President Musashino Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	522,303	5.96	-	-	522,303	
Chieh Shun Transport Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Accounts receivable	112,836	8.24	-	-	22,475	
President Information Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	155,936	7.41	-	-	145,184	
Books. Com	President Chain Store Corp.	An investee company accounted for under the equity method	Other receivables	145,744	-	-	-	145,744	
Wisdom Distribution Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Other receivables	293,914	-	-	-	293,914	
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	387,076	6.95	-	-	387,076	
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	182,176	8.46	-	-	180,515	
Cayman Ton Yi Industrial Holdings Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Other receivables	259,176	-	-	-	248,879	

The name of the Company	Name of the counter-party	Relationship	Other receivables-related party		Turnover rate	Overdue receivables		Subsequent collections	Allowance for doubtful accounts
			General ledger account	Amount		Amount	for overdue		
Cayman Ton Yi Industrial Holdings Ltd.	Fujian Ton Yi Timplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	\$ 125,194	-	\$ -	\$ -	\$ -	
Cayman Ton Yi Industrial Holdings Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Other receivables	100,844	-	-	944	-	
Zhangzhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	179,143	15.97	-	179,112	-	
Kunshan Ton Yi Industrial Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	113,918	21.64	-	113,918	-	
Kunshan Ton Yi Industrial Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Other receivables	325,100	-	-	14,985	-	
Kunshan Ton Yi Industrial Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Other receivables	150,083	-	-	-	-	
Kunshan Ton Yi Industrial Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Other receivables	150,033	-	-	-	-	
Szechwan Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	230,305	16.50	-	230,305	-	
Szechwan Ton Yi Industrial Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Other receivables	250,055	-	-	-	-	
Szechwan Ton Yi Industrial Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Other receivables	100,165	-	-	-	-	
Zhanjiang Ton Yi Industrial Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Other receivables	250,055	-	-	-	-	
Zhanjiang Ton Yi Industrial Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Other receivables	100,022	-	-	-	-	
Kai Yu (BYD) Investment Co., Ltd.	Cayman President Holdings Ltd.	An investee company accounted for under the equity method	Other receivables	481,871	-	-	-	-	

The name of the Company	Name of the counter-party	Relationship	Other receivables-related party		Overdue receivables		Subsequent collections	Allowance for doubtful accounts
			General ledger account	Amount	Turnover rate	Amount		
Kai Yu (BVI) Investment Co., Ltd.	Uni-President Southeast Asia Holdings Ltd.	An investee company of Cayman President Holdings Ltd. accounted for under the equity method	Other receivables	\$ 275, 730	-	\$ -	\$ -	\$ -
Uni-President Enterprises China Holdings Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	1, 392, 971	-	-	-	-
Uni-President Enterprises China Holdings Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	999, 000	-	-	-	-
Uni-President Enterprises China Holdings Ltd.	Kunshan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	648, 711	-	-	-	-
Uni-President Enterprises China Holdings Ltd.	Hangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	560, 663	-	-	-	-
Uni-President Enterprises China Holdings Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	489, 510	-	-	-	-
Uni-President Enterprises China Holdings Ltd.	Henan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	413, 974	-	-	-	-
Uni-President Enterprises China Holdings Ltd.	Xuzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	393, 537	-	-	-	-
Uni-President Enterprises China Holdings Ltd.	Harbin President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	324, 355	-	-	-	-
Uni-President Enterprises China Holdings Ltd.	Hainan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	275, 741	-	-	-	-
Uni-President Enterprises China Holdings Ltd.	Jiangsu President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	252, 960	-	-	-	-
Uni-President Enterprises China Holdings Ltd.	Changbaishan President Enterprises (Jilin) Mineral Water Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	184, 856	-	-	-	-
Uni-President Enterprises China Holdings Ltd.	Shenyang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	162, 178	-	-	-	-

The name of the Company	Name of the counter-party	Relationship	Other receivables-related party		Overdue receivables		Subsequent collections	Allowance for doubtful accounts
			General ledger account	Amount	Turnover rate	Amount		
Uni-President Asia Holdings Ltd.	Kunshan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	\$ 1,037,937	-	\$ -	-	\$ -
Uni-President Asia Holdings Ltd.	Shenyang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	486,533	-	-	-	-
Uni-President Asia Holdings Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	486,533	-	-	-	-
Uni-President Asia Holdings Ltd.	Changshun President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	227,049	-	-	-	-
Uni-President Asia Holdings Ltd.	Jinan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	162,178	-	-	-	-
Uni-President Asia Holdings Ltd.	Xinjiang President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	129,742	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Hangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	2,613,289	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Sanxi President Enterprises Corp.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	2,189,071	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Uni-President Shanghai Pearly Century Co., Ltd.	An investee company of Kunshan President Enterprises Co., Ltd. accounted for under the equity method	Other receivables	1,459,440	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Jiangsu President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	1,140,159	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Henan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	1,063,603	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Jinan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	1,003,915	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Kunshan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	935,542	-	-	-	-

The name of the Company	Name of the counter-party	Relationship	Other receivables-related party		Overdue receivables		Allowance for doubtful accounts
			General ledger account	Amount	Turnover rate	Amount	
Uni-President Enterprises (China) Investment Corp.	Hefei President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	\$ 809, 854	-	\$ -	\$ -
Uni-President Enterprises (China) Investment Corp.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	806, 038	-	-	-
Uni-President Enterprises (China) Investment Corp.	Shanxi President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	798, 166	-	-	-
Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Hubei) Tomato Products Technology Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	765, 428	-	-	-
Uni-President Enterprises (China) Investment Corp.	Baiyin President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	646, 744	-	-	-
Uni-President Enterprises (China) Investment Corp.	Guiyang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	638, 686	-	-	-
Uni-President Enterprises (China) Investment Corp.	Changbaishan President Enterprises (Jilin) Mineral Water Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	638, 072	-	-	-
Uni-President Enterprises (China) Investment Corp.	Ningxia Uni-President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	494, 295	-	-	-
Uni-President Enterprises (China) Investment Corp.	Changshun President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	481, 382	-	-	-
Uni-President Enterprises (China) Investment Corp.	Xuzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	479, 266	-	-	-
Uni-President Enterprises (China) Investment Corp.	Shijiazhuang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	405, 653	-	-	-
Uni-President Enterprises (China) Investment Corp.	Zhengzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	343, 973	-	-	-
Uni-President Enterprises (China) Investment Corp.	Hainan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	309, 988	-	-	-

The name of the Company	Name of the counter-party	Relationship	Other receivables-related party		Overdue receivables		Subsequent collections	Allowance for doubtful accounts
			General ledger account	Amount	Turnover rate	Amount		
Uni-President Enterprises (China) Investment Corp.	Aksu President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	\$ 248,716	-	\$ -	-	\$ -
Uni-President Enterprises (China) Investment Corp.	Chongqing President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	187,163	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Kunming President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	119,484	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Shanghai) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	118,781	-	-	-	-
Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	108,412	-	-	-	-
Uni-President (Thailand) Ltd.	Uni-President Marketing Co., Ltd.	An investee company of Uni-President (Thailand) Ltd. accounted for under the equity method	Accounts receivable	227,629	5.26	-	-	-
Uni-President (Vietnam) Co., Ltd.	Tribeco Binh Duong Co., Ltd.	An investee company of Uni-President (Vietnam) Co., Ltd. accounted for under the equity method	Other receivables	421,500	-	-	-	-
Uni-President (Vietnam) Co., Ltd.	Uni-President Vietnam Aquatic Breeding Co., Ltd.	An investee company of Uni-President (Vietnam) Co., Ltd. accounted for under the equity method	Other receivables	242,643	-	-	-	-
Kunshan President Enterprises Food Co., Ltd.	Shanghai President Coffee Co., Ltd.	An investee company of President Coffee (Cayman) Holdings Ltd. accounted for under the equity method	Accounts receivable	158,918	6.68	-	-	-
Beijing President Enterprises Drinks & Food Co., Ltd.	Shijiazhuang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	597,652	-	-	-	-
Guangzhou President Enterprises Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	321,363	7.24	-	-	-
Guangzhou President Enterprises Co., Ltd.	Hainan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	499,500	-	-	-	-
Uni-President Trading (Hubei) Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	184,815	-	-	-	-

The name of the Company	Name of the counter-party	Relationship	Other receivables-related party		Turnover rate	Overdue receivables		Subsequent collections	Allowance for doubtful accounts
			General ledger account	Amount		Amount	for overdue		
Nanchang President Enterprises Co., Ltd.	Changbaishan President Enterprises (Jilin) Mineral Water Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	\$ 970,578	-	\$ -	\$ -	\$ -	
Beijing Uni-President Enterprises Drink & Food Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	1,135,244	-	-	-	-	
Beijing Uni-President Enterprises Drink & Food Co., Ltd.	Shijiazhuang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	461,039	-	-	-	-	
Zhanjiang President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	170,416	12.36	-	-	-	
Zhanjiang President Enterprises Co., Ltd.	Hainan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	174,825	-	-	-	-	
Hangzhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	141,492	20.17	-	-	-	
Chongqing President Enterprises Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	162,728	7.71	-	-	-	
Taizhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	133,841	9.48	-	-	-	
Taizhou President Enterprises Co., Ltd.	Jinan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	394,605	-	-	-	-	
Uni-Splendor Corp.	Uni-Splendor Technology (Huizhou) Corp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	Accounts receivable	1,304,598	0.83	-	-	-	
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	642,544	1.16	-	-	-	

(Note) Foreign currencies are translated into New Taiwan Dollars using the exchange rates as of report date.(USD:NTD 1:32.83, CYN:NTD 1:4.995, TBH:NTD 1:0.9146, VND:NTD 1:0.001405).

UNI-PRESIDENT ENTERPRISES CORP.
Derivative financial instrument translation

December 31, 2015

Table 8

Expressed in thousands of NTD

Name of company	Derivative financial instruments	Contract amount	Book value
ScinoPharm Taiwan Ltd.	Forward exchange contracts-buy NTD sell USD	(USD) 5,400) (\$	145)
Tait Marketing & Distribution Co., Ltd.	Forward exchange contracts-buy USD sell NTD	USD 3,705	1,996
President Nisshin Corp.	Forward exchange contracts-buy USD sell NTD	USD 2,200	564
Uni-President Enterprises China Holdings Ltd.	Forward exchange contracts-buy NTD sell USD	(USD) 21,000) (11,152)
Uni-Splendor Corp.	Forward exchange contracts-buy NTD sell JPY	(JPY) 350,000) (1,441)
President International Development Corp.	Unsecured Bond	NTD 102,137	101,925
President International Development Corp.	Futures contract	NTD 8,971	194
President (BVT) International Holdings Ltd.	Commodity Transaction Advisor	USD 7,007	286,845
President (BVT) International Holdings Ltd.	Ownership structure	USD 5,000	158,052

(Note 1) As of December 31, 2015, the remaining balance of derivative financial instruments held for transaction that was due was zero, and the net gain recognised on derivative financial instrument transactions was \$21,950.

(Note 2) For the period ended December 31, 2015, the Company's subsidiaries recognized a net gain of \$18,579 as a result of derivative financial instrument transaction.

(Note 3) Foreign currencies are translated into New Taiwan Dollars. Exchange rates of foreign currencies indicated as of report date were as follows: USD:NTD 1:32.83, JPY:NTD 1:0.2727.

UNI-PRESIDENT ENTERPRISES CORP.

Significant inter-company transactions during the reporting periods

For the year ended December 31, 2015

Table 9

Expressed in thousands of NTD

Number (Note2)	Name of counterparty	Name of transaction parties	Relationship (Note 3)	General ledger account	Amount	Transaction terms	The percentage of total consolidated revenue or total assets (Note 4)
0	Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	1	Sales	\$ 7,221,162	Closes its accounts 30 days after the end of each month	2%
0	Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	1	Accounts receivable	853,191	-	-
0	Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	1	Shipping expenses	388,113	-	-
0	Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	1	Sales	5,923,691	Closes its accounts 28 days after 10 days	1%
0	Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	1	Accounts receivable	460,386	-	-
0	Uni-President Enterprises Corp.	President Chain Store Corp.	1	Sales	3,375,989	Closes its accounts 30-40 days after the end of each month	1%
0	Uni-President Enterprises Corp.	President Chain Store Corp.	1	Accounts receivable	342,352	-	-
0	Uni-President Enterprises Corp.	Retail Support International Corp.	1	Sales	3,098,373	Closes its accounts 30 days after the end of each month	1%
0	Uni-President Enterprises Corp.	Retail Support International Corp.	1	Accounts receivable	368,958	-	-
0	Uni-President Enterprises Corp.	Tung Shun Enterprises Corp.	1	Sales	1,113,166	Closes its accounts 66 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tung Shun Enterprises Corp.	1	Accounts receivable	195,029	-	-
0	Uni-President Enterprises Corp.	Tun Hsiang Enterprises Corp.	1	Sales	992,859	Closes its accounts 64 days after the end of each week	-
0	Uni-President Enterprises Corp.	Tun Hsiang Enterprises Corp.	1	Accounts receivable	177,674	-	-
0	Uni-President Enterprises Corp.	Uni-President Vendor Corp.	1	Sales	705,390	Closes its accounts 30 days after the end of each month	-
0	Uni-President Enterprises Corp.	Tung Yi Enterprises Corp.	1	Sales	583,342	Closes its accounts 66 days after the end of each month	-
0	Uni-President Enterprises Corp.	Tung Yi Enterprises Corp.	1	Accounts receivable	165,949	-	-

Transaction terms

Number (Note 2)	Name of counterparty	Name of transaction parties (Note 3)	Relationship (Note 3)	Transaction terms		The percentage of total consolidated revenue or total assets (Note 4)
				General ledger account	Amount	
0	Uni-President Enterprises Corp.	Tung-Hsiang Enterprises Corp.	1	Sales	\$ 539, 871	Closes its accounts 57 days after the end of each week
0	Uni-President Enterprises Corp.	Tong Chu Enterprises Corp.	1	Sales	334, 674	Closes its accounts 56 days after the end of each week
0	Uni-President Enterprises Corp.	Xin Ya Enterprises Corp.	1	Sales	180, 962	Closes its accounts 61 days after the end of each month
0	Uni-President Enterprises Corp.	Tung Che Enterprises Corp.	1	Sales	170, 505	Closes its accounts 60 days after the end of each week
0	Uni-President Enterprises Corp.	Hsin Tung Enterprises Corp.	1	Sales	161, 074	17 days after delivery
0	Uni-President Enterprises Corp.	Yuan-Tai Enterprises Corp.	1	Sales	139, 109	Closes its accounts 61 days after the end of each week
0	Uni-President Enterprises Corp.	Xian-Jin Food Corp.	1	Sales	114, 730	Closes its accounts 30 days after the end of each month
0	Uni-President Enterprises Corp.	Tung Yu Enterprises Corp.	1	Sales	106, 766	Closes its accounts 14 days after the end of each week
0	Uni-President Enterprises Corp.	Tung-Ying Enterprises Corp.	1	Sales	106, 194	Closes its accounts 12 days after the end of each week
0	Uni-President Enterprises Corp.	President Musashino Corp.	1	Sales	105, 713	Closes its accounts 45 days after the end of each month
0	Uni-President Enterprises Corp.	Tung-Bo Enterprises Corp.	1	Sales	104, 767	Closes its accounts 12 days after the end of each week
0	Uni-President Enterprises Corp.	President Kikkoman Inc.	1	Purchases	895, 449	One month
0	Uni-President Enterprises Corp.	President Nissin Corp.	1	Purchases	356, 934	Closes its accounts 30 days after the end of each month
0	Uni-President Enterprises Corp.	Uni-President (Vietnam) Co., Ltd.	1	Purchases	293, 173	Closes its accounts 30 days after the end of each month
0	Uni-President Enterprises Corp.	President Packaging Corp.	1	Purchases	183, 777	Closes its accounts 45-60 days after the end of each month
0	Uni-President Enterprises Corp.	Uni-President Dream Parks Corp.	1	Advertising expenses	395, 801	-
0	Uni-President Enterprises Corp.	Presco Netmarketing Inc.	1	Advertising expenses	179, 985	-
1	Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	3	Other receivables	463, 161	-
2	Kai Yu Investment Co., Ltd.	Kai Nan Investment Co., Ltd.	3	Other receivables	142, 000	-
3	Nanlien International Corp.	Lien Bo Enterprises Corp.	3	Sales	1, 179, 631	60 days after delivery

Transaction terms

Number (Note2)	Name of counterparty	Name of transaction parties	Relationship (Note 3)	General ledger account	Amount	Transaction terms	The percentage of total consolidated revenue or total assets (Note 4)
3	Nanliten International Corp.	Lien Song Enterprises Corp.	3	Sales	\$ 251, 216	12 days after delivery	-
4	Uni-President Development Corp.	Uni-President Department Stores Corp.	3	Rental income	390, 748	-	-
4	Uni-President Development Corp.	Uni-President Department Stores Corp.	3	Accounts receivable	112, 580	-	-
4	Uni-President Development Corp.	Uni-President Department Stores Corp.	3	Long-term receivables	174, 884	-	-
5	Tait Marketing & Distribution Co., Ltd.	President Chain Store Corp.	3	Sales	505, 250	Closes its accounts 20~70 days after the end of each month	-
6	President Tokyo Corp.	President Transnet Corp.	3	Sales	100, 598	Closes its accounts 30 days after the end of each month	-
7	President Packaging Corp.	President Chain Store Corp.	3	Sales	374, 745	Closes its accounts 15~60 days after the end of each month	-
8	Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd.	3	Sales	5, 693, 332	50 days after shipping	1%
8	Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd.	3	Accounts receivable	630, 147	-	-
8	Ton-Yi Industrial Corp.	Tovecan Corp.	3	Sales	124, 954	30 days after arrival	-
8	Ton-Yi Industrial Corp.	Fujian Ton Yi Tintplate Co., Ltd.	3	Sales	118, 369	50 days after shipping	-
9	President Chain Store Corp.	Wisdom Distribution Services Corp.	3	Other receivables	281, 311	-	-
10	Wisdom Distribution Services Corp.	Books. Com	3	Distribution revenue	254, 651	Closes its accounts 60 days after the end of each month	-
10	Wisdom Distribution Services Corp.	President Chain Store Corp.	3	Other receivables	293, 914	-	-
11	President Musashino Corp.	President Chain Store Corp.	3	Sales	2, 862, 087	Closes its accounts 45 days after the end of each month	1%
11	President Musashino Corp.	President Chain Store Corp.	3	Accounts receivable	522, 303	-	-
12	Qware Systems & Services Corp.	President Chain Store Corp.	3	Sales	558, 227	Closes its accounts 15~40 days after the end of each month	-
13	President Information Corp.	President Chain Store Corp.	3	Service revenue	763, 706	Closes its accounts 45 days after the end of each month	-
13	President Information Corp.	President Chain Store Corp.	3	Accounts receivable	155, 936	-	-
13	President Information Corp.	President Transnet Corp.	3	Service revenue	146, 269	Closes its accounts 45 days after the end of each month	-
14	President Pharmaceutical Corp.	President Drugstore Business Corp.	3	Sales	1, 163, 562	Closes its accounts 30~80 days after the end of each month	-

Transaction terms

Number (Note 2)	Name of counterparty	Name of transaction parties	Relationship (Note 3)	General ledger account	Amount	Transaction terms	The percentage of total consolidated revenue or total assets (Note 4)
14	President Pharmaceutical Corp.	President Pharmaceutical (Hong Kong) Holdings Limited	3	Sales	\$ 276,355	Closes its accounts 90 days after the end of each month	-
14	President Pharmaceutical Corp.	President Chain Store Corp.	3	Sales	150,049	Closes its accounts 10-54 days after the end of each month	-
15	President Transnet Corp.	President Chain Store Corp.	3	Sales	165,197	Closes its accounts 60 days after the end of each month	-
16	Duskin Serve Taiwan Co., Ltd.	President Chain Store Corp.	3	Service revenue	222,681	Closes its accounts 45 days after the end of each month	-
17	Tung Ang Enterprises Corp.	President Chain Store Corp.	3	Sales	1,933,820	Closes its accounts 30 days after the end of each month	-
17	Tung Ang Enterprises Corp.	President Chain Store Corp.	3	Accounts receivable	168,920	-	-
17	Tung Ang Enterprises Corp.	Tun Hsiang Enterprises Corp.	3	Sales	1,345,002	Closes its accounts 64 days after the end of each week	-
17	Tung Ang Enterprises Corp.	Tun Hsiang Enterprises Corp.	3	Accounts receivable	260,569	-	-
17	Tung Ang Enterprises Corp.	Tong Chu Enterprises Corp.	3	Sales	343,244	Closes its accounts 56 days after the end of each week	-
17	Tung Ang Enterprises Corp.	Tung Yu Enterprises Corp.	3	Sales	227,387	Closes its accounts 14 days after the end of each week	-
17	Tung Ang Enterprises Corp.	Hsin Tung Enterprises Corp.	3	Sales	158,556	17 days after delivery	-
17	Tung Ang Enterprises Corp.	Wei-Tong Enterprises Coporation	3	Sales	128,095	Closes its accounts 12 days after the end of each week	-
17	Tung Ang Enterprises Corp.	Tung-Bo Enterprises Corp.	3	Sales	118,613	Closes its accounts 12 days after the end of each week	-
18	Wuhan President Packing Ind. Corp.	Wuhan President Enterprises Food Co., Ltd.	3	Sales	233,580	Closes its accounts 30 days after the end of each month	-
18	Wuhan President Packing Ind. Corp.	Changsha President Enterprises Co., Ltd.	3	Sales	118,291	Closes its accounts 30 days after the end of each month	-
19	Vision Distribution Service Corp.	President Chain Store Corp.	3	Sales	823,471	Closes its accounts 30-60 days after the end of each month	-
20	Books. Com	President Chain Store Corp.	3	Other receivables	145,744	-	-
21	ScinoPharm (Changshu) Pharmaceuticals, Ltd.	ScinoPharm Taiwan Ltd.	3	Sales	167,718	Closes its accounts 90 days after the end of each month	-

Transaction terms

Number (Note2)	Name of counterparty	Name of transaction parties	Relationship (Note 3)	General ledger account		Amount	Transaction terms	The percentage of total consolidated revenue or total assets (Note 4)
				Distribution revenue	\$			
22	Retail Support Taiwan Corp.	Retail Support International Corp.	3	Distribution revenue	\$	274, 340	Closes its accounts 15~20 days after the end of each month	-
23	Tung Yi Enterprises Corp.	Tung-Hsiang Enterprises Corp.	3	Sales		140, 032	Closes its accounts 38 days after the end of each month	-
24	Lien Bo Enterprises Corp.	President Chain Store Corp.	3	Sales		896, 068	Closes its accounts 10~54 days after the end of each month	-
25	Xin Ya Enterprises Corp.	Tung-Hsiang Enterprises Corp.	3	Sales		100, 364	Closes its accounts 38 days after the end of each month	-
26	President Logistics International Co., Ltd.	Uni-President Cold Chain Corp.	3	Distribution revenue		915, 938	Closes its accounts 20 days after the end of each month	-
26	President Logistics International Co., Ltd.	Retail Support International Corp.	3	Distribution revenue		710, 273	Closes its accounts 20 days after the end of each month	-
26	President Logistics International Co., Ltd.	Wisdom Distribution Services Corp.	3	Distribution revenue		396, 542	Closes its accounts 20 days after the end of each month	-
27	Chieh Shun Transport Corp.	President Transnet Corp.	3	Distribution revenue		886, 325	Closes its accounts 40 days after the end of each month	-
27	Chieh Shun Transport Corp.	President Transnet Corp.	3	Accounts receivable		112, 836	-	-
27	Chieh Shun Transport Corp.	President Logistics International Co., Ltd.	3	Distribution revenue		649, 460	Closes its accounts 20 days after the end of each month	-
28	Century Quick Services Restaurant Corp.	President Chain Store Corp.	3	Sales		186, 436	Closes its accounts 30~60 days after the end of each month	-
29	Capital Inventory Services Corp.	President Chain Store Corp.	3	Service revenue		161, 370	Closes its accounts 60 days after the end of each month	-
30	Cayman Ton Yi Industrial Holdings Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Sales		3, 435, 720	50 days after shipping	1%
30	Cayman Ton Yi Industrial Holdings Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Accounts receivable		387, 076	-	-
30	Cayman Ton Yi Industrial Holdings Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	3	Sales		2, 253, 765	50 days after shipping	1%
30	Cayman Ton Yi Industrial Holdings Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	3	Accounts receivable		182, 176	-	-
30	Cayman Ton Yi Industrial Holdings Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	3	Other receivables		259, 176	-	-
31	Uni-President (Thailand) Ltd.	Uni-President Marketing Co., Ltd.	3	Sales		1, 206, 823	Closes its accounts 60 days after the end of each month	-
31	Uni-President (Thailand) Ltd.	Uni-President Marketing Co., Ltd.	3	Accounts receivable		227, 629	-	-

Transaction terms

Number (Note 2)	Name of counterparty	Name of transaction parties (Note 3)	Relationship (Note 3)	General ledger account	Amount	Transaction terms	The percentage of total consolidated revenue or total assets (Note 4)
32	Uni-President (Vietnam) Co., Ltd.	Tribeco Binh Duong Co., Ltd.	3	Sales	194,265	Closes its accounts 30 days after the end of each month	-
32	Uni-President (Vietnam) Co., Ltd.	Tribeco Binh Duong Co., Ltd.	3	Other receivables	421,500	-	-
32	Uni-President (Vietnam) Co., Ltd.	Uni-President (Malasia) SDN. BHD.	3	Sales	158,432	Closes its accounts 90 days after the end of each month	-
32	Uni-President (Vietnam) Co., Ltd.	Uni-President (Philippines) Corp.	3	Sales	102,793	Closes its accounts 45 days after the end of each month	-
32	Uni-President (Vietnam) Co., Ltd.	Uni-President Vietnam Aquatic Breeding Co., Ltd.	3	Other receivables	242,643	-	-
33	Jiangsu Ton Yi Timpla Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Sales	503,764	67 days after invoice date	-
34	Fujian Ton Yi Timpla Co., Ltd.	Chengdu Tongxin Industrial Packing Co., Ltd.	3	Sales	192,181	67 days after invoice date	-
34	Fujian Ton Yi Timpla Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Sales	188,817	67 days after invoice date	-
35	Taizhou Ton Yi Industrial Co., Ltd.	Taizhou President Enterprises Co., Ltd.	3	Sales	1,915,823	Closes its accounts twice per month and 22 days after the end of each period	-
36	Zhangzhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	2,282,059	Closes its accounts twice per month and 22 days after the end of each period	1%
36	Zhangzhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Accounts receivable	179,143	-	-
37	Kunshan Ton Yi Industrial Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	2,784,036	Closes its accounts twice per month and 22 days after the end of each period	1%
37	Kunshan Ton Yi Industrial Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Accounts receivable	113,918	-	-
37	Kunshan Ton Yi Industrial Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	3	Other receivables	325,100	-	-
37	Kunshan Ton Yi Industrial Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	3	Other receivables	150,083	-	-
37	Kunshan Ton Yi Industrial Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	3	Other receivables	150,033	-	-
38	Huizhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	1,257,727	Closes its accounts twice per month and 22 days after the end of each period	-
39	Chengdu Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	801,364	Closes its accounts twice per month and 22 days after the end of each period	-
40	Chengdu Ton Yi Industrial Packing Co., Ltd.	Fujian Ton Yi Timpla Co., Ltd.	3	Other receivables	125,194	-	-
40	Chengdu Ton Yi Industrial Packing Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	3	Other receivables	100,844	-	-
41	Beijing Ton Yi Industrial Co., Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	3	Sales	2,406,242	Closes its accounts twice per month and 22 days after the end of each period	1%

Transaction terms

Number (Note2)	Name of counterparty	Name of transaction parties	Relationship (Note 3)	General ledger account		Amount	Transaction terms	The percentage of total consolidated revenue or total assets (Note 4)
				Sales	Accounts receivable			
42	Szechwan Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	\$ 1, 914, 056	Closes its accounts twice per month and 22 days after the end of each period	-	
42	Szechwan Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Accounts receivable	230, 305	-	-	
42	Szechwan Ton Yi Industrial Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	3	Other receivables	250, 055	-	-	
42	Szechwan Ton Yi Industrial Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	3	Other receivables	100, 165	-	-	
43	Zhanjiang Ton Yi Industrial Co., Ltd.	Zhanjiang President Enterprises Co., Ltd.	3	Sales	1, 341, 226	Closes its accounts twice per month and 22 days after the end of each period	-	
43	Zhanjiang Ton Yi Industrial Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	3	Other receivables	250, 055	-	-	
43	Zhanjiang Ton Yi Industrial Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	3	Other receivables	100, 022	-	-	
44	Kai Yu (BVD) Investment Co., Ltd.	Cayman President Holdings Ltd.	3	Other receivables	481, 871	-	-	
44	Kai Yu (BVD) Investment Co., Ltd.	Uni-President Southeast Asia Holdings Ltd.	3	Other receivables	275, 730	-	-	
45	Uni-President Enterprises China Holdings Ltd.	Hefei President Enterprises Co., Ltd.	3	Other receivables	1, 392, 971	-	-	
45	Uni-President Enterprises China Holdings Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	3	Other receivables	999, 000	-	-	
45	Uni-President Enterprises China Holdings Ltd.	Kunshan President Enterprises Food Co., Ltd.	3	Other receivables	648, 711	-	-	
45	Uni-President Enterprises China Holdings Ltd.	Hangzhou President Enterprises Co., Ltd.	3	Other receivables	560, 663	-	-	
45	Uni-President Enterprises China Holdings Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Other receivables	489, 510	-	-	
45	Uni-President Enterprises China Holdings Ltd.	Henan President Enterprises Co., Ltd.	3	Other receivables	413, 974	-	-	
45	Uni-President Enterprises China Holdings Ltd.	Xuzhou President Enterprises Co., Ltd.	3	Other receivables	333, 537	-	-	
45	Uni-President Enterprises China Holdings Ltd.	Harbin President Enterprises Co., Ltd.	3	Other receivables	324, 355	-	-	
45	Uni-President Enterprises China Holdings Ltd.	Hainan President Enterprises Co., Ltd.	3	Other receivables	275, 741	-	-	
45	Uni-President Enterprises China Holdings Ltd.	Jiangsu President Enterprises Co., Ltd.	3	Other receivables	252, 960	-	-	
45	Uni-President Enterprises China Holdings Ltd.	Changbaishan President Enterprises (Jilin) Mineral Water Co., Ltd.	3	Other receivables	184, 856	-	-	

Transaction terms

Number (Note2)	Name of counterparty	Name of transaction parties	Relationship (Note 3)	General ledger account		Amount	Transaction terms	The percentage of total consolidated revenue or total assets (Note 4)
				Other receivables	\$			
45	Uni-President Enterprises China Holdings Ltd.	Shenyang President Enterprises Co., Ltd.	3	Other receivables	\$	162,178	-	-
46	Uni-President Asia Holdings Ltd.	Kunshan President Enterprises Food Co., Ltd.	3	Other receivables		1,037,937	-	-
46	Uni-President Asia Holdings Ltd.	Shenyang President Enterprises Co., Ltd.	3	Other receivables		486,533	-	-
46	Uni-President Asia Holdings Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Other receivables		486,533	-	-
46	Uni-President Asia Holdings Ltd.	Changchun President Enterprises Co., Ltd.	3	Other receivables		227,049	-	-
46	Uni-President Asia Holdings Ltd.	Jinan President Enterprises Co., Ltd.	3	Other receivables		162,178	-	-
46	Uni-President Asia Holdings Ltd.	Xinjiang President Enterprises Food Co., Ltd.	3	Other receivables		129,742	-	-
47	Uni-President Enterprises (China) Investment Corp.	Hangzhou President Enterprises Co., Ltd.	3	Other receivables		2,613,289	-	1%
47	Uni-President Enterprises (China) Investment Corp.	Saaxi President Enterprises Corp.	3	Other receivables		2,189,071	-	1%
47	Uni-President Enterprises (China) Investment Corp.	Uni-President Shanghai Pearly Century Co., Ltd.	3	Other receivables		1,459,440	-	-
47	Uni-President Enterprises (China) Investment Corp.	Jiangsu President Enterprises Co., Ltd.	3	Other receivables		1,140,159	-	-
47	Uni-President Enterprises (China) Investment Corp.	Henan President Enterprises Co., Ltd.	3	Other receivables		1,063,603	-	-
47	Uni-President Enterprises (China) Investment Corp.	Jinan President Enterprises Co., Ltd.	3	Other receivables		1,003,915	-	-
47	Uni-President Enterprises (China) Investment Corp.	Kunshan President Enterprises Food Co., Ltd.	3	Other receivables		935,542	-	-
47	Uni-President Enterprises (China) Investment Corp.	Hefei President Enterprises Co., Ltd.	3	Other receivables		809,854	-	-
47	Uni-President Enterprises (China) Investment Corp.	Uni-President Trading (Kunshan) Co., Ltd.	3	Other receivables		806,038	-	-
47	Uni-President Enterprises (China) Investment Corp.	Shanxi President Enterprises Co., Ltd.	3	Other receivables		798,166	-	-
47	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Hutubi) Tomato Products Technology Co., Ltd.	3	Other receivables		765,428	-	-
47	Uni-President Enterprises (China) Investment Corp.	Baiyin President Enterprises Co., Ltd.	3	Other receivables		646,744	-	-

Transaction terms

Number (Note2)	Name of counterparty	Name of transaction parties	Relationship (Note 3)	General ledger account	Amount	Transaction terms	The percentage of total consolidated revenue or total assets (Note 4)
47	Uni-President Enterprises (China) Investment Corp.	Guiyang President Enterprises Co., Ltd.	3	Other receivables	\$ 638,686	-	-
47	Uni-President Enterprises (China) Investment Corp.	Changbaishan President Enterprises (Jilin) Mineral Water Co., Ltd.	3	Other receivables	638,072	-	-
47	Uni-President Enterprises (China) Investment Corp.	Ningxia Uni-President Enterprises Co., Ltd.	3	Other receivables	494,295	-	-
47	Uni-President Enterprises (China) Investment Corp.	Changchun President Enterprises Co., Ltd.	3	Other receivables	481,382	-	-
47	Uni-President Enterprises (China) Investment Corp.	Xuzhou President Enterprises Co., Ltd.	3	Other receivables	479,266	-	-
47	Uni-President Enterprises (China) Investment Corp.	Shijiazhuang President Enterprises Co., Ltd.	3	Other receivables	405,653	-	-
47	Uni-President Enterprises (China) Investment Corp.	Zhengzhou President Enterprises Co., Ltd.	3	Other receivables	343,973	-	-
47	Uni-President Enterprises (China) Investment Corp.	Hainan President Enterprises Co., Ltd.	3	Other receivables	309,988	-	-
47	Uni-President Enterprises (China) Investment Corp.	Aksu President Enterprises Co., Ltd.	3	Other receivables	248,716	-	-
47	Uni-President Enterprises (China) Investment Corp.	Chongqing President Enterprises Co., Ltd.	3	Other receivables	187,163	-	-
47	Uni-President Enterprises (China) Investment Corp.	Kunming President Enterprises Food Co., Ltd.	3	Other receivables	119,484	-	-
47	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Shanghai) Co., Ltd.	3	Other receivables	118,781	-	-
47	Uni-President Enterprises (China) Investment Corp.	Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	3	Other receivables	108,412	-	-
48	Wuhan President Enterprises Food Co., Ltd.	Uni-President Trading (Hubei) Co., Ltd.	3	Sales	1,821,118	Closes its accounts 30 days after the end of each month	-
48	Wuhan President Enterprises Food Co., Ltd.	Nanchang President Enterprises Co., Ltd.	3	Sales	614,225	Closes its accounts 30 days after the end of each month	-
48	Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Sales	509,931	Closes its accounts 30 days after the end of each month	-
49	Jiangsu President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	428,209	Closes its accounts 30 days after the end of each month	-

Transaction terms

Number (Note2)	Name of counterparty	Name of transaction parties	Relationship (Note 3)	General ledger account		Amount	Transaction terms	The percentage of total consolidated revenue or total assets (Note 4)
50	Kunshan President Enterprises Food Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	\$	2, 898, 958	Closes its accounts 30 days after the end of each month	1%
50	Kunshan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales		293, 943	Closes its accounts 30 days after the end of each month	-
51	Hefei President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales		699, 248	Closes its accounts 30 days after the end of each month	-
52	Shenyang President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales		267, 773	Closes its accounts 30 days after the end of each month	-
53	Chongqing President Enterprises Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales		1, 235, 707	Closes its accounts 30 days after the end of each month	-
53	Chongqing President Enterprises Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Accounts receivable		162, 728	-	-
53	Chongqing President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales		334, 028	Closes its accounts 30 days after the end of each month	-
54	Zhengzhou President Enterprises Co., Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	3	Sales		114, 659	Closes its accounts 30 days after the end of each month	-
55	Guangzhou President Enterprises Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	3	Sales		1, 353, 325	Closes its accounts 30 days after the end of each month	-
55	Guangzhou President Enterprises Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	3	Accounts receivable		321, 363	-	-
55	Guangzhou President Enterprises Co., Ltd.	Hainan President Enterprises Co., Ltd.	3	Other receivables		499, 500	-	-
56	Fuzhou President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales		124, 110	Closes its accounts 30 days after the end of each month	-
57	Uni-President Trading (Kunshan) Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales		544, 610	Closes its accounts 30 days after the end of each month	-
57	Uni-President Trading (Kunshan) Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Sales		534, 421	Closes its accounts 30 days after the end of each month	-
57	Uni-President Trading (Kunshan) Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales		155, 075	Closes its accounts 30 days after the end of each month	-
57	Uni-President Trading (Kunshan) Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales		141, 961	Closes its accounts 30 days after the end of each month	-
57	Uni-President Trading (Kunshan) Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	Sales		108, 075	Closes its accounts 30 days after the end of each month	-
57	Uni-President Trading (Kunshan) Co., Ltd.	Shanghai E & P Trading Co., Ltd.	3	Sales		103, 737	Closes its accounts 30 days after the end of each month	-

Transaction terms

Number (Note2)	Name of counterparty	Name of transaction parties	Relationship (Note 3)	General ledger account		Amount	Transaction terms	The percentage of total consolidated revenue or total assets (Note 4)
58	Uni-President Trading (Hubei) Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	3	Sales	\$	102,400	15 days after invoice date	-
58	Uni-President Trading (Hubei) Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	Other receivables		184,815	-	-
59	Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales		583,211	Closes its accounts 30 days after the end of each month	-
59	Chengdu President Enterprises Food Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	3	Sales		223,498	Closes its accounts 30 days after the end of each month	-
59	Chengdu President Enterprises Food Co., Ltd.	Szechwan Ton Yi Industrial Co., Ltd.	3	Sales		103,219	33 days after invoice date	-
59	Chengdu President Enterprises Food Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales		103,187	Closes its accounts 30 days after the end of each month	-
60	Harbin President Enterprises Co., Ltd.	Shenyang President Enterprises Co., Ltd.	3	Sales		127,322	Closes its accounts 30 days after the end of each month	-
61	Nanchang President Enterprises Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Sales		200,836	Closes its accounts 30 days after the end of each month	-
61	Nanchang President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	Sales		183,569	Closes its accounts 30 days after the end of each month	-
61	Nanchang President Enterprises Co., Ltd.	Changbaishan President Enterprises (Jilin) Mineral Water Co., Ltd.	3	Other receivables		970,578	-	-
62	Xuzhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales		605,470	Closes its accounts 30 days after the end of each month	-
63	Guiyang President Enterprises Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	3	Sales		514,301	Closes its accounts 30 days after the end of each month	-
64	Sanxi President Enterprises Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales		942,577	Closes its accounts 30 days after the end of each month	-
64	Sanxi President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	3	Sales		765,715	Closes its accounts 30 days after the end of each month	-
64	Sanxi President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales		110,673	Closes its accounts 30 days after the end of each month	-
65	Henan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales		1,203,962	Closes its accounts 30 days after the end of each month	-
65	Henan President Enterprises Co., Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	3	Sales		223,563	Closes its accounts 30 days after the end of each month	-

Transaction terms

Number (Note2)	Name of counterparty	Name of transaction parties	Relationship (Note 3)	General ledger account	Amount	Transaction terms	The percentage of total consolidated revenue or total assets (Note 4)
65	Henan President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	\$ 128,533	Closes its accounts 30 days after the end of each month	-
65	Henan President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Sales	112,064	Closes its accounts 30 days after the end of each month	-
65	Henan President Enterprises Co., Ltd.	Shenyang President Enterprises Co., Ltd.	3	Sales	104,627	Closes its accounts 30 days after the end of each month	-
66	Zhanjiang President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	1,197,185	Closes its accounts 30 days after the end of each month	-
66	Zhanjiang President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Accounts receivable	170,416	-	-
66	Zhanjiang President Enterprises Co., Ltd.	Hainan President Enterprises Co., Ltd.	3	Other receivables	174,825	-	-
67	Changsha President Enterprises Co., Ltd.	Nanchang President Enterprises Co., Ltd.	3	Sales	485,645	Closes its accounts 30 days after the end of each month	-
67	Changsha President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	Sales	435,554	Closes its accounts 30 days after the end of each month	-
68	Nanning President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	1,681,358	Closes its accounts 30 days after the end of each month	-
69	Jinan President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Sales	1,459,785	Closes its accounts 30 days after the end of each month	-
69	Jinan President Enterprises Co., Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	3	Sales	366,754	Closes its accounts 30 days after the end of each month	-
69	Jinan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	220,590	Closes its accounts 30 days after the end of each month	-
70	Aksu President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	3	Sales	581,422	Closes its accounts 30 days after the end of each month	-
70	Aksu President Enterprises Co., Ltd.	Sanshui Jianlibao Commerce Co., Ltd.	3	Sales	306,580	Closes its accounts 30 days after the end of each month	-
71	Baiyin President Enterprises Co., Ltd.	Sanshui Jianlibao Commerce Co., Ltd.	3	Sales	305,126	Closes its accounts 30 days after the end of each month	-
72	Shijiazhuang President Enterprises Co., Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	3	Sales	667,604	Closes its accounts 30 days after the end of each month	-
73	Hangzhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	2,722,656	Closes its accounts 30 days after the end of each month	1%
73	Hangzhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Accounts receivable	141,492	-	-

Transaction terms

Number (Note2)	Name of counterparty	Name of transaction parties	Relationship (Note 3)	General ledger account		Amount	Transaction terms	The percentage of total consolidated revenue or total assets (Note 4)
				Sales	Accounts receivable			
74	Taizhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	\$	1,659,287	Closes its accounts 30 days after the end of each month	-
74	Taizhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Accounts receivable		133,841	-	-
74	Taizhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales		232,063	Closes its accounts 30 days after the end of each month	-
74	Taizhou President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Sales		127,510	Closes its accounts 30 days after the end of each month	-
74	Taizhou President Enterprises Co., Ltd.	Jinan President Enterprises Co., Ltd.	3	Other receivables		394,605	-	-
75	Hainan President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales		153,955	Closes its accounts 30 days after the end of each month	-
76	Changchun President Enterprises Co., Ltd.	Shenyang President Enterprises Co., Ltd.	3	Sales		394,630	Closes its accounts 30 days after the end of each month	-
76	Changchun President Enterprises Co., Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	3	Sales		130,795	Closes its accounts 30 days after the end of each month	-
77	Changbaishan President Enterprises (Jilin) Mineral Water Co., Ltd.	Shenyang President Enterprises Co., Ltd.	3	Sales		374,461	Closes its accounts 30 days after the end of each month	-
78	Beijing Uni-President Enterprises Drink & Food Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Other receivables		1,135,244	-	-
78	Beijing Uni-President Enterprises Drink & Food Co., Ltd.	Shijiazhuang President Enterprises Co., Ltd.	3	Other receivables		461,039	-	-
79	Beijing President Enterprises Drinks & Food Co., Ltd.	Shijiazhuang President Enterprises Co., Ltd.	3	Other receivables		597,652	-	-
80	Shanghai E & P Trading Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales		381,713	Closes its accounts 30 days after the end of each month	-
80	Shanghai E & P Trading Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales		322,906	Closes its accounts 30 days after the end of each month	-
80	Shanghai E & P Trading Co., Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	3	Sales		295,801	15 days after invoice date	-
80	Shanghai E & P Trading Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales		203,949	Closes its accounts 30 days after the end of each month	-
80	Shanghai E & P Trading Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	3	Sales		198,440	15 days after invoice date	-
80	Shanghai E & P Trading Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	3	Sales		171,313	15 days after invoice date	-
80	Shanghai E & P Trading Co., Ltd.	Chongqing President Enterprises Co., Ltd.	3	Sales		147,572	Closes its accounts 30 days after the end of each month	-

Transaction terms

Number (Note 2)	Name of counterparty	Name of transaction parties	Relationship (Note 3)	General ledger account	Amount	Transaction terms	The percentage of total consolidated revenue or total assets (Note 4)
80	Shanghai E & P Trading Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	3	Sales	\$ 188,297	15 days after invoice date	-
80	Shanghai E & P Trading Co., Ltd.	Szechwan Ton Yi Industrial Co., Ltd.	3	Sales	128,289	15 days after invoice date	-
80	Shanghai E & P Trading Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	3	Sales	126,282	Closes its accounts 30 days after the end of each month	-
80	Shanghai E & P Trading Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	Sales	108,943	Closes its accounts 30 days after the end of each month	-
80	Shanghai E & P Trading Co., Ltd.	Henan President Enterprises Co., Ltd.	3	Sales	105,450	Closes its accounts 30 days after the end of each month	-
81	Uni-Splendor Corp.	Uni-Splendor Technology (Huizhou) Corp.	3	Sales	1,186,142	According to the state of fund	-
81	Uni-Splendor Corp.	Uni-Splendor Technology (Huizhou) Corp.	3	Accounts receivable	1,304,598	-	-
81	Uni-Splendor Corp.	Ever-Splendor Electrics (Shenzhen) Co., Ltd.	3	Sales	734,052	According to the state of fund	-
81	Uni-Splendor Corp.	Ever-Splendor Electrics (Shenzhen) Co., Ltd.	3	Accounts receivable	642,544	-	-
82	Uni-Splendor Technology (Huizhou) Corp.	Uni-Splendor Corp.	3	Sales	4,940,182	According to the state of fund	1%
83	Ever-Splendor Electrics (Shenzhen) Co., Ltd.	Uni-Splendor Corp.	3	Sales	3,047,522	According to the state of fund	1%

(Note 1) Transactions among the company and subsidiaries with amount over NT\$100,000 and one side of them are disclosed.

(Note 2) The transaction information of the Company and the consolidated subsidiaries should be noted in column "Number". The number means:

1. Number 0 presents the Company.
2. The consolidated subsidiaries are in order from number 1.

(Note 3) The relationships among the transaction parties are as follows:

1. The Company to the consolidated subsidiary.
2. The consolidated subsidiary to the Company.
3. The consolidated subsidiary to another consolidated subsidiary.

(Note 4) The percentage of transaction amount over consolidated total revenues or total assets is as follows. Assets and liabilities are calculated using the ending balance over the consolidated total assets at year end; Sales is calculated using the amount of the year over the consolidated total revenue of the year.

UNI-PRESIDENT ENTERPRISES CORP.

Information on investees

For the year ended December 31, 2015

Table 10

Expressed in thousands of NTD

Investors	Original investments				Holding status			Income(loss) recognized by the Company	Note		
	Name of investees	Address	Main Business	Ending balance of the current period	Ending balance of prior period	Shares	Percentage of ownership			Book value	Net income (loss) of the investee
Uni-President Enterprises Corp.	Cayman President Holdings Ltd.	Cayman Islands	Professional investments	\$ 12,542,813	\$ 12,542,813	406,136,000	100.00	\$ 45,408,014	\$ 4,250,241	\$ 4,353,089	Subsidiary
Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.	Taiwan	Professional investments	3,927,054	3,927,054	306,205,428	100.00	3,628,821	519,763	663,545	Subsidiary
Uni-President Enterprises Corp.	President International Trade And Investment Corp.	Tortola, British Virgin Islands	Professional investments	582,546	582,546	10,700	100.00	1,566,611	(2,695)	(2,695)	Subsidiary
Uni-President Enterprises Corp.	President Global Corp.	United States	Instant noodles and juice can importation	147,250	147,250	500,000	100.00	1,156,884	153,471	154,703	Subsidiary
Uni-President Enterprises Corp.	Nanlien International Corp.	Taiwan	Importation and exportation business	525,889	525,889	99,999,184	100.00	1,136,855	367,233	363,859	Subsidiary
Uni-President Enterprises Corp.	Kai Nan Investment Co., Ltd.	Taiwan	Professional investments	2,135,000	2,135,000	213,500,000	100.00	821,369	(83,319)	5,182	Subsidiary
Uni-President Enterprises Corp.	Tone Sang Construction Corp.	Taiwan	Construction of buildings	1,030,000	1,030,000	34,020,000	100.00	439,830	54,753	54,754	Subsidiary
Uni-President Enterprises Corp.	Presco Netmarketing Inc.	Taiwan	Information services	65,000	65,000	6,500,000	100.00	340,545	216,708	216,663	Subsidiary
Uni-President Enterprises Corp.	Tung Ho Development Corp.	Taiwan	Entertainment business	3,016,930	3,016,930	72,120,000	72.12	351,017	(92,090)	(66,423)	Subsidiary
Uni-President Enterprises Corp.	President International Development Corp.	Taiwan	Investment in manufacturing business	10,431,029	10,431,029	917,734,230	69.37	9,816,793	296,166	173,943	Subsidiary
Uni-President Enterprises Corp.	Tait Marketing & Distribution Co., Ltd.	Taiwan	Product marketing agents and logistics	698,509	698,509	59,692,047	63.17	533,517	24,129	12,756	Subsidiary
Uni-President Enterprises Corp.	President Entertainment Corp.	Taiwan	Entertainment business	1,250,717	1,250,717	98,885,255	61.80	870,574	(103,580)	(64,016)	Subsidiary
Uni-President Enterprises Corp.	President Tokyo Corp.	Taiwan	Car rental	389,977	389,977	29,986,824	51.00	465,548	59,155	30,168	Subsidiary
Uni-President Enterprises Corp.	President Packaging Corp.	Taiwan	Package and container sales	198,726	198,726	31,767,030	50.58	581,451	252,613	128,167	Subsidiary
Uni-President Enterprises Corp.	Ton-Yi Industrial Corp.	Taiwan	Manufacturing of tinplate	9,061,326	9,061,326	719,357,425	45.55	8,515,537	598,543	270,031	Subsidiary
Uni-President Enterprises Corp.	President Chain Store Corp.	Taiwan	Operation of supermarkets	5,493,775	5,493,775	471,996,430	45.40	10,984,827	8,240,304	3,689,722	Subsidiary

Investors	Original investments				Holding status				Income(loss) recognized by the Company	Note	
	Name of investees	Address	Main Business	Ending balance of the current period	Ending balance of prior period	Shares	Percentage of ownership	Book value			Net income (loss) of the investee
Uni-President Enterprises Corp.	President Fair Development Corp.	Taiwan	Shopping mall, Department store and trading	\$ 6,406,650	\$ 4,551,750	561,431,250	40.50	\$ 3,933,880	(\$ 403,161)	(\$ 163,280)	Subsidiary
Uni-President Enterprises Corp.	SinoPharm Taiwan Ltd.	Taiwan	Research, manufacturing and sales of materials for medicine, etc.	3,881,044	3,881,044	277,337,870	37.94	5,505,148	634,965	240,876	Subsidiary
Uni-President Enterprises Corp.	TJET Union Corp.	Taiwan	Soybean crushing and manufacture of vegetable oil	1,009,589	1,009,589	60,269,231	37.67	1,788,395	912,106	343,738	—
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	1,047,533	1,047,533	6,660,000	33.30	1,209,760	569,009	189,336	—
Uni-President Enterprises Corp.	Kuang Chuan Dairy Co., Ltd.	Taiwan	Manufacturing and sales of dairy products & soft drinks etc.	961,560	961,560	31,252,839	31.25	1,618,855	1,089,711	340,053	—
Uni-President Enterprises Corp.	Uni-President Development Corp.	Taiwan	Operation of MRT station and auxiliary facilities	1,080,000	1,080,000	108,000,000	30.00	1,365,056	221,365	66,409	Subsidiary
Uni-President Enterprises Corp.	President Securities Corp.	Taiwan	Securities trading	2,141,370	2,141,370	366,644,096	27.71	6,383,046	956,614	265,083	—
Uni-President Enterprises Corp.	Presticare Corp.	Taiwan	Hypermarket and supermarket	198,677	198,677	137,511,893	20.50	2,271,533	1,197,688	245,531	—
Uni-President Enterprises Corp.	President Transnet Corp.	Taiwan	Distribution business	200,000	200,000	29,570,400	20.00	348,554	405,166	80,973	—
Uni-President Enterprises Corp.	Grand Bills Finance Co.	Taiwan	Securities trading	690,997	690,997	78,209,035	14.46	1,273,990	590,844	85,446	—
Uni-President Enterprises Corp.	Prince Housing Development Corp.	Taiwan	Commissioned to build house, commercial buildings and other rental	1,047,234	1,047,234	162,743,264	10.03	2,489,256	2,236,455	219,797	—
Uni-President Enterprises Corp.	Uni-President Glass Industrial Co., Ltd. etc.	Taiwan	Manufacturing and sales of glass	2,107,052	2,303,307	128,783,535	—	1,615,198	1,966,679	493,674	—
Cayman President Holdings Ltd.	Uni-President Foodstuff (BVD) Holdings Ltd.	Tortola, British Virgin Islands	Professional investments	672,913	672,913	3	100.00	1,399,558	176,036	—	Subsidiary (Note1)
Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	Cayman Islands	Professional investments	2,461,875	2,461,875	75,000,000	100.00	1,311,665	401,941	—	Subsidiary (Note1)

Investors	Original investments				Holding status				Income(loss) recognized by the Company	Note	
	Name of investees	Address	Main Business	Ending balance of the current period	Ending balance of prior period	Shares	Percentage of ownership	Book value			Net income (loss) of the investee
Cayman President Holdings Ltd.	Uni-President enterprises Holdings Ltd.	China Cayman Islands	Professional investments	\$ 20,468,834	\$ 20,468,834	3,044,508,000	70.49	\$ 40,196,591	\$ 4,200,237	\$ -	Subsidiary (Note1)
Cayman President Holdings Ltd.	Queen's Holdings (BYD) Ltd.	Tortola, British Virgin Islands	Professional investments	396,095	396,095	4,540	45.40	571,603	59,272	-	(Note 1)
Cayman President Holdings Ltd.	President Energy Development (Cayman Islands) Ltd.	Cayman Islands	Energy investments	234,371	234,371	7,140,000	25.50	433,408	632,884	-	(Note 1)
Cayman President Holdings Ltd.	PT. Uni President Indonesia, etc.	Indonesia, etc.	Sales of drinks and cosmetics, etc	112,367	104,489	241,454	-	69,168	(13,056)	-	(Note 1)
Kai Yu Investment Co., Ltd.	Kai Yu (BYD) Investment Co., Ltd.	Tortola, British Virgin Islands	Professional investments	340,171	340,171	1	100.00	2,060,046	477,195	-	Subsidiary (Note1)
Kai Yu Investment Co., Ltd.	Ton-Yi Industrial Corp.	Taiwan	Manufacturing of tinplate	122,262	122,262	26,445,229	1.67	313,445	598,543	-	Subsidiary (Note1)
Kai Yu Investment Co., Ltd.	President Chain Store Corp.	Taiwan	Operation of supermarkets	271,796	271,796	4,203,200	0.40	311,429	8,240,304	-	Subsidiary (Note1)
Kai Yu Investment Co., Ltd.	Tung Ang Enterprises Corp. etc	Taiwan	Manufacturing and sales of soft drinks etc.	368,031	380,307	31,953,441	-	688,521	3,171,861	-	(Note 1)
Nanlien International Corp.	Lien Bo Enterprises Corp. etc.	Taiwan	Sales of foods etc.	1,473,238	1,409,496	113,556,490	-	1,508,739	989,902	-	(Note 1)
President International Development Corp.	President (BYD) International Investment Holdings Ltd.	Tortola, British Virgin Islands	Professional investments	2,496,061	2,496,061	173,975,937	100.00	6,472,973	186,970	-	Subsidiary (Note1)
President International Development Corp.	Ton Yu Investment Inc.	Taiwan	Professional investments	750,000	750,000	45,460,000	100.00	603,363	197,335	-	Subsidiary (Note1)
President International Development Corp.	President Fair Development Corp.	Taiwan	Shopping mall, Department store and trading	6,706,650	4,851,750	561,431,250	40.50	3,933,880	(403,161)	-	Subsidiary (Note1)
President International Development Corp.	President Entertainment Corp.	Taiwan	Entertainment business	1,401,819	1,401,819	61,114,744	38.20	538,093	(103,580)	-	Subsidiary (Note1)
President International Development Corp.	Kang Na Hsiung Enterprises Co., Ltd.	Taiwan	Sanitary napkin, wipe, diaper	304,779	304,779	40,824,109	20.71	628,514	41,403	-	(Note1)
President International Development Corp.	Uni-President Development Corp.	Taiwan	Operation of MRT station and auxiliary facilities	720,000	720,000	72,000,000	20.00	910,037	221,365	-	Subsidiary (Note1)
President International Development Corp.	SainoPharm Taiwan Ltd.	Taiwan	Research, manufacturing and sales of materials for medicine, etc.	246,334	246,334	27,126,223	3.63	427,993	634,965	-	Subsidiary (Note1)

Investors	Original investments				Holding status				Income(loss) recognized by the Company	Note	
	Names of investees	Address	Main Business	Ending balance of the current period	Ending balance of prior period	Shares	Percentage of ownership	Book value			Net income (loss) of the investee
President International Development Corp.	President Life Sciences Co., Ltd., etc.	Taiwan	Manufacturing of chemical material and instrument, etc.	\$ 817,039	\$ 832,711	51,420,966	-	\$ 544,033	\$ 2,296,032	\$ -	(Note1) (Notes5)
Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd.	Cayman Islands	Import/export trade business and investment	7,863,787	7,863,787	25,309,700	100.00	9,943,210	182,759	-	Subsidiary (Note1)
Ton-Yi Industrial Corp.	Tovecan Corp.	Vietnam	Manufacturing of cans	43,740	43,740	-	51.00	54,135	(1,804)	-	Subsidiary (Note1)
President Chain Store Corp.	President Chain Store (BVI) Holdings Ltd.	Tortola, British Virgin Islands	Professional investments	4,885,624	4,885,624	138,899,066	100.00	3,945,077	(87,258)	-	Subsidiary (Note1)
President Chain Store Corp.	President Drugstore Business Corp.	Taiwan	Sales of cosmetics and medicines	288,559	288,559	40,000,000	100.00	783,127	378,181	-	Subsidiary (Note1)
President Chain Store Corp.	President Musashino Corp.	Taiwan	Fresh food	520,141	520,141	48,519,890	90.00	391,991	16,959	-	Subsidiary (Note1)
President Chain Store Corp.	Qware Systems & Services Corp.	Taiwan	Information services	332,482	332,482	24,382,921	86.76	337,216	78,966	-	Subsidiary (Note1)
President Chain Store Corp.	President Information Corp.	Taiwan	Information services	320,741	320,741	25,714,475	86.00	434,146	93,727	-	Subsidiary (Note1)
President Chain Store Corp.	Meih-President Corp.	Taiwan	Operation of gas station and manufacture of elevators	904,475	904,475	55,858,815	80.87	585,704	53,902	-	Subsidiary (Note1)
President Chain Store Corp.	President Pharmaceutical Corp.	Taiwan	Sales of nutritional supplements and	330,216	330,216	22,121,962	73.74	724,426	262,829	-	Subsidiary (Note1)
President Chain Store Corp.	President Transnet Corp.	Taiwan	Distribution business	711,576	711,576	103,496,399	70.00	1,239,582	405,166	-	Subsidiary (Note1)
President Chain Store Corp.	Uni-President Cold Chain Corp.	Taiwan	Distribution center	237,437	237,437	19,563,271	60.00	416,186	307,387	-	Subsidiary (Note1)
President Chain Store Corp.	Books. Com	Taiwan	Information Supply Services	100,400	100,400	9,999,999	50.03	340,990	360,026	-	Subsidiary (Note1)
President Chain Store Corp.	President Starbucks Coffee Corp.	Taiwan	Coffee chain merchandise	59,400	59,400	10,691,337	30.00	407,163	827,379	-	(Note 1)
President Chain Store Corp.	Uni-President Development Corp.	Taiwan	Operation of MRT station and auxiliary facilities	720,000	720,000	72,000,000	20.00	910,037	221,365	-	Subsidiary (Note1)
President Chain Store Corp.	Presicome Corp.	Taiwan	Hypermarket and supermarket	7,112,028	7,112,028	130,801,027	19.50	5,078,101	1,197,688	-	(Note 1)
President Chain Store Corp.	President Fair Development Corp.	Taiwan	Shopping mall, Department store and trading	3,191,700	2,321,500	263,387,500	19.00	2,018,057	(403,161)	-	Subsidiary (Note1)

Original investments

Holding status

Investors	Name of investees	Address	Main Business	Ending balance of the current period	Ending balance of prior period	Shares	Percentage of ownership	Book value	Net income (loss) of the investee	Income(loss) recognized by the Company	Note
				\$	\$			\$	\$	\$	
President Chain Store Corp.	President International Development Corp.	Taiwan	Investment in manufacturing business	500,000	500,000	44,100,000	3.33	457,066	296,166	-	Subsidiary (Note1)
President Chain Store Corp.	Uni-President Yi-Lan Art and Culture Corp. etc.	Taiwan	Art and culture	4,267,418	4,547,418	198,716,198	-	1,874,169	1,237,244	-	(Note 1)
President Fair Development Corp.	President Century Corp.	Taiwan	Development of specific professional areas	685,649	685,649	20,000,000	100.00	1,179,962	(4,393)	-	Subsidiary (Note1)
President Fair Development Corp.	T.S.Retail & Distribution Co., Ltd.	Taiwan	Operation of department store	500,000	500,000	50,000,000	50.00	333,629	(121,386)	-	(Note 1)
ScinoPharm Taiwan Ltd.	SPT International, Ltd.	Tortola, British Virgin Islands	General investment	1,833,304	1,833,304	60,524,644	100.00	1,145,966	(269,541)	-	Subsidiary (Note1)
ScinoPharm Taiwan Ltd.	ScinoPharm Singapore Pte Ltd., etc.	Singapore etc.	General investment, etc.	-	107,388	2	-	50	4,143	-	(Note 1)
Kai Yu (BVI) Investment Co., Ltd.	President Coffee (Cayman) Holdings Ltd.	Cayman Islands	Professional investments	39,390	39,390	1,200,000	20.00	997,247	2,592,323	-	(Note 1)
Ton Yu Investment Inc.	Synergy Soien Teeh Corp. etc.	Taiwan	Manufacturing of lithium etc.	102,832	102,832	6,710,000	-	107,876	61,065	-	(Note 1)
Uni-President Enterprises China Holdings Ltd.	Uni-President Asia Holdings Ltd.	Cayman Islands	Professional investments	37,873,917	35,809,072	86,558,000,000	100.00	63,603,803	4,415,783	-	Subsidiary (Note1)
Uni-President Asia Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	Hong Kong	Professional investments	44,181,663	42,116,818	4,616,155,600	100.00	62,323,759	4,241,754	-	Subsidiary (Note1)
Uni-President Asia Holdings Ltd.	Champ Green Capital Limited	Hong Kong	Professional investments	463,247	241,471	2,162,910	100.00	537,881	23,718	-	Subsidiary (Note1)
Uni-President Asia Holdings Ltd.	Tong Ren Corp. Limited	Taiwan	Manpower services	1,196	1,196	100,000	100.00	8,755	(26,179)	-	Subsidiary (Note1)
President Chain Store (BVI) Holdings Ltd.	President Chain Store Hong Kong Holdings Limited	Hong Kong	Professional investments	4,088,407	4,088,407	124,551,630	100.00	2,912,061	209,421	-	Subsidiary (Note1)
President Chain Store (BVI) Holdings Ltd.	President Chain Store (Labuan) Holdings Ltd.	Malaysia	Professional investments	678,963	678,963	20,684,321	100.00	1,565,389	359,199	-	Subsidiary (Note1)
President Chain Store (BVI) Holdings Ltd.	Presiolorc Limited. etc.	Tortola, British Virgin Islands etc.	Professional investment etc.	1,149,675	1,140,588	46,537,630	-	(848,195)	(240,720)	-	(Note 1)
President Chain Store Hong Kong Holdings Limited	President Coffee (Cayman) Holdings Ltd.	Cayman Islands	Professional investments	59,085	59,085	-	30.00	1,495,870	2,592,323	-	Subsidiary (Note1)
President Chain Store Hong Kong Holdings Limited	PCSC Restaurant (Cayman) Holdings Limited, etc.	Cayman Islands, etc.	Professional investment etc.	195,246	195,246	-	-	44,446	1,605	-	(Note 1)

Original investments Holding status

Investors	Name of investees	Address	Main Business	Ending balance of the current period	Ending balance of prior period	Shares	Percentage of ownership	Book value	Net income (loss) of the investee	Income(loss) recognized by the Company	Note
				\$	\$			\$	\$	\$	
President Chain Store (Labuan) Holdings Ltd.	Philippine Seven Corp.	Philippines	Sales of food and merchandise	678,043	678,043	236,376,070	51.56	1,564,743	720,004	-	Subsidiary (Note1)
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Vietnam) Co., Ltd.	Vietnam	Manufacturing and sales of food, feed, flour	3,239,751	3,239,751	-	100.00	3,441,184	270,337	-	Subsidiary (Note1)
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Philippines) Corp.	Philippines	Manufacturing and sales of food	1,001,716	1,001,716	60,000,000	100.00	446,962	69,401	-	Subsidiary (Note1)
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Thailand) Ltd.	Thailand	Manufacturing and sales of food	930,970	930,970	-	100.00	418,250	47,609	-	Subsidiary (Note1)
Uni-President Southeast Asia Holdings Ltd.	PT. ABC President Indonesia.	Indonesia	Manufacturing and sales of instant noodles, soft drinks	633,458	633,458	-	49.63	347,412	8,715	-	(Note 1)
Uni-President Southeast Asia Holdings Ltd.	Uni-President Holdings (Phils.), Inc., etc.	Philippines etc.	Professional investment etc.	2,583	563	46,200	-	2,193	(1,156)	-	(Note 1)
President (B.V.I.) International Investment Holdings Ltd.	Uni-Home Tech Corp.	Tortola, British Virgin Islands	Professional investments	1,065,901	1,065,901	47,472,226	50.00	916,969	(670,519)	-	Subsidiary (Note1)
President (B.V.I.) International Investment Holdings Ltd.	President Energy Development (Cayman Islands) Ltd.	Cayman Islands	Energy investments	374,055	374,055	11,282,040	40.29	684,835	632,884	-	Subsidiary (Note1)
President (B.V.I.) International Investment Holdings Ltd.	President Life Sciences Cayman Co., Ltd., etc.	Cayman Islands, etc.	Professional investment etc.	251,881	226,789	16,399,360	-	118,930	4,200,252	-	(Note 1)
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Ton Yi Holdings Ltd.	Cayman Islands	Professional investments	7,549,750	6,893,250	230,000,000	100.00	8,130,408	436,127	-	Subsidiary (Note1)
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Fujian Ton Yi Industrial Holdings Ltd.	Cayman Islands	Professional investments	2,102,838	2,102,838	8,727	100.00	3,802,256	(297,265)	-	Subsidiary (Note1)
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Jiangsu Ton Yi Industrial Holdings Ltd.	Cayman Islands	Professional investments	1,178,509	1,178,509	5,000	100.00	2,219,138	(251,290)	-	Subsidiary (Note1)
Cayman Ton Yi Holdings Ltd.	Cayman Ton Yi (China) Holdings Limited	Cayman Islands	Professional investments	7,549,750	6,893,250	230,000,000	100.00	8,130,408	436,127	-	Subsidiary (Note1)
Kai Nan Investment Co., Ltd., etc.	President Securities Corp., etc.	Taiwan, etc.	Securities trading, etc.	4,694,922	4,582,878	332,575,101	-	3,086,157	4,210,562	-	(Note 1)

(Note 1) According to the related regulations, it is not required to disclose income (loss) recognized by the Company.
 (Note 2) In which, 72,000 thousand shares, equals \$504,495, were pledged for loan.
 (Note 3) In which, 24,313 thousand shares, equals \$374,315, were pledged for loan.
 (Note 4) In which, 30,000 thousand shares, equals \$379,182, were pledged for loan.
 (Note 5) In which, 14,000 thousand shares of Prince Housing Development Corp., equals \$222,311, were pledged for loan.
 (Note 6) Foreign currencies were translated into New Taiwan Dollars. Ending balance and book value were translated using the exchange rates as of report date as follows: USD:NTD 1:32.83 CNY:NTD 1:4.995 HKD:NTD 1:4.235.

Profit and loss were translated using the average exchange rates for the year ended December 31, 2015 as follows: USD:NTD 1:31.76 CNY:NTD 1:5.033 HKD:NTD 1:4.096.

UNI-PRESIDENT ENTERPRISES CORP.

Information on investments in Mainland China

For the year ended December 31, 2015

Table 11

Expressed in thousands of NTD

Name of investee in Mainland China	Main Business	Capital	Investment method	Beginning investment balance from		Investment Amount		Ending investment balance from Taiwan	Net income (loss) of the investee	Percentage of ownership held by the Company (direct or indirect)	Investment gain (loss)	Investments balance as of December 31, 2015	Accumulated remittance	Note
				Taiwan	Investment	Payment	Remittance							
Uni-President Enterprises (China) Investment Corp.	Professional investments	\$ 34,340,550	(Note 1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,847,684	70.55	\$ 3,420,041	\$ 41,538,323	\$ -	(Note 22)
Kunshan President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	3,151,200	(Note 2)	1,677,210	-	-	-	1,677,210	91,034	70.55	64,224	3,399,480	-	(Note 22)
Guangzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	2,461,875	(Note 2)	1,255,806	-	-	-	1,255,806	943,913	70.55	665,930	2,788,227	-	(Note 22)
Wuhan President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	1,956,370	(Note 2)	946,197	-	-	-	946,197	633,158	70.55	446,693	2,541,969	-	(Note 22)
Chengdu President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	2,133,625	(Note 2)	1,337,407	-	-	-	1,337,407	438,190	70.55	309,143	2,316,008	-	(Note 22)
Uni-President Shanghai Pearly Century Co., Ltd.	Leases	299,700	(Note 2)	-	-	-	-	-	38,702	70.55	27,304	1,984,944	-	(Note 22)
Zhengzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,214,525	(Note 2)	603,077	-	-	-	603,077	716,576	70.55	505,546	1,628,136	-	(Note 22)
Heifei President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,969,500	(Note 2)	608,396	694,150	-	-	1,302,546	39,339	70.55	27,753	1,388,460	-	(Note 22)
Nanchang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,444,300	(Note 2)	759,137	-	-	-	759,137	192,360	70.55	135,710	1,302,172	-	(Note 22)
Xinjiang President Enterprises Food Co., Ltd.	Tomato products, instant noodles, soft drinks, food	1,230,938	(Note 2)	695,392	-	-	-	695,392	331,741	70.55	234,043	1,183,592	-	(Note 22)
Beijing Uni-President Enterprises Drink & Food Co., Ltd.	Instant noodles, soft drinks, food	1,608,425	(Note 2)	809,842	-	-	-	809,842	76,610	70.55	54,048	1,132,040	-	(Note 22)
Nanning President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	984,750	(Note 2)	403,322	-	-	-	403,322	190,594	70.55	134,464	1,040,051	-	(Note 22)
Uni-President Enterprises (Shanghai) Co., Ltd.	Instant noodles, soft drinks, food	1,313,000	(Note 2)	284,602	-	-	-	284,602	(7,603)	70.55	(5,364)	1,034,454	-	(Note 22)
Hangzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,313,000	(Note 2)	180,923	231,884	-	-	412,807	(2,583)	70.55	(1,822)	980,983	-	(Note 22)
Chongqing President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,102,920	(Note 2)	202,634	-	-	-	202,634	84,078	70.55	59,317	971,834	-	(Note 22)
Changsha President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	984,750	(Note 2)	403,322	-	-	-	403,322	324,432	70.55	228,887	965,845	-	(Note 22)
Sanzhi President Enterprises Corp.	Instant noodles, soft drinks, food	1,444,300	(Note 2)	386,460	323,837	-	-	710,397	8,475	70.55	5,979	908,375	-	(Note 22)
Jinan President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	984,750	(Note 2)	386,214	-	-	-	386,214	7,122	70.55	5,025	872,946	-	(Note 22)
Taizhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	984,750	(Note 2)	180,923	-	-	-	180,923	142,556	70.55	100,573	829,460	-	(Note 22)
Henan President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	984,750	(Note 2)	461,045	-	-	-	461,045	74,281	70.55	52,406	817,352	-	(Note 22)
Fuzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	656,500	(Note 2)	241,231	-	-	-	241,231	143,353	70.55	101,136	769,991	-	(Note 22)
Kunming President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	984,750	(Note 2)	482,462	-	-	-	482,462	63,454	70.55	44,767	739,157	-	(Note 22)
Jiangsu President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	984,750	(Note 2)	485,905	-	-	-	485,905	38,917	70.55	27,456	737,658	-	(Note 22)
Xuzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	984,750	(Note 2)	506,585	-	-	-	506,585	(82,243)	70.55	(58,022)	734,802	-	(Note 22)

Name of investee in Mainland China	Main Business	Capital	Investment method	Beginning investment balance from		Ending investment balance from		Net income (loss) of the investee	Percentage of ownership held by the Company (direct or indirect)	Investment gain (loss)	Investments balance as of December 31, 2015	Accumulated remittance	Note		
				Taiwan	Taiwan	Investment Amount								(\$)	(\$)
						Payment	Remittance								
Shijiazhuang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	\$ 1,148,875	(Note 2)	\$ 382,153	\$ -	\$ 382,153	\$ 72,595	70.55	\$ 51,216	\$ 729,305	\$ -	(Note 22)			
Shanghai President Enterprises Management	Enterprises Management Consulting	99,900	(Note 2)	-	-	-	32,339	70.55	22,815	693,574	-	(Note 22)			
Shanxi President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	984,750	(Note 2)	381,783	-	381,783	14,142	70.55	9,977	677,942	-	(Note 22)			
Beijing President Enterprises Drinks & Food Co., Ltd.	Instant noodles, soft drinks, food	968,338	(Note 2)	289,477	-	289,477	198,316	70.55	139,912	663,565	-	(Note 22)			
Zhejiang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	820,825	(Note 2)	373,168	-	373,168	91,516	70.55	64,565	652,626	-	(Note 22)			
Uni-President Enterprises (Inner Mongolia) Co., Ltd.	Instant noodles, soft drinks, food	984,750	(Note 2)	485,905	-	485,905	15,802	70.55	11,149	623,024	-	(Note 22)			
Guiyang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	984,750	(Note 2)	488,859	-	488,859	52,061	70.55	36,729	580,112	-	(Note 22)			
Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Instant noodles, soft drinks, food	820,625	(Note 2)	347,075	231,384	578,459	12,531	70.55	8,841	529,742	-	(Note 22)			
Aksu President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	656,500	(Note 2)	257,476	-	257,476	28,785	70.55	20,308	509,409	-	(Note 22)			
Changbaishan President Enterprises (Jilin) Mineral Water Co., Ltd.	Manufacturing and sales of mineral water	674,325	(Note 2)	-	-	-	25,340	70.55	17,877	439,452	-	(Note 22)			
Yantai Tongli Beverage Industries Co., Ltd.	Soft drinks	499,500	(Note 2)	-	-	-	19,725	70.55	3,732	401,320	-	(Note 22)			
Uni-President Enterprises (Hubei) Tomato	Tomato products	840,088	(Note 2)	242,953	-	242,953	67,949	70.55	47,938	366,811	-	(Note 22)			
Baiyin President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	656,500	(Note 2)	257,476	-	257,476	38,813	70.55	27,883	337,702	-	(Note 22)			
Uni-President Trading (Hubei) Co., Ltd.	Wholesale and retail	479,520	(Note 2)	-	-	-	858,218	70.55	252,723	318,534	-	(Note 22)			
Shenyang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,309,718	(Note 2)	572,228	-	572,228	78,005	70.55	55,032	286,330	-	(Note 22)			
Changchun President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	656,500	(Note 2)	120,615	-	120,615	62,671	70.55	44,215	282,589	-	(Note 22)			
Ningxia Uni-President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	438,280	(Note 2)	97,181	-	97,181	7,578	70.55	5,346	276,066	-	(Note 22)			
Uni-President Enterprises (Tianjin) Co., Ltd.	Instant noodles, soft drinks, food	393,900	(Note 2)	-	-	-	5,946	70.55	4,195	254,693	-	(Note 22)			
President (Kunshan) Real Estate Development Co., Ltd.	Leases	299,700	(Note 2)	-	-	-	6,750	70.55	4,762	202,592	-	(Note 22)			
Hainan President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	459,550	(Note 2)	84,431	-	84,431	149,873	70.55	105,735	138,950	-	(Note 22)			
Hunan President Enterprises Co., Ltd.	Instant noodles, soft drinks	196,950	(Note 2)	-	-	-	757	70.55	534	129,928	-	(Note 22)			
President Buma Bottled Water Co., Ltd.	Manufacturing and sales of mineral water	136,224	(Note 2)	-	-	-	9,884	70.55	6,973	97,504	-	(Note 22)			
Wuxue President Mineral Water Co., Ltd.	Manufacturing and sales of mineral water	157,560	(Note 2)	28,948	-	28,948	43,988	70.55	31,033	92,114	-	(Note 22)			
Champ Green (Shanghai) Consulting Co., Ltd.	Enterprises Management Consulting	4,924	(Note 3)	3,618	-	3,618	11,798	70.55	8,323	81,997	-	(Note 22)			
President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Wholesale and retail	31,184	(Note 1)	22,917	-	22,917	14,583	70.55	10,288	43,596	-	(Note 22)			
Uni-President Enterprises (Kunshan) Food Technology Co., Ltd.	Flavoring	39,390	(Note 2)	2,267	-	2,267	3,108	70.55	2,192	27,167	-	(Note 22)			

Name of investee in Mainland China	Main Business	Capital	Investment method	Beginning investment balance from Taiwan	Investment Amount		Ending investment balance from Taiwan	Net income (loss) of the investee	Percentage of ownership held by the Company (direct or indirect)	Investment gain (loss)	Investments balance as of December 31, 2015	Accumulated remittance	Note
					Payment	Remittance							
Wuyuan President Enterprises Mineral Water Co., Ltd.	Manufacturing and sales of mineral water	\$ 55,803	(Note 2)	\$ 28,948	\$ -	\$ -	\$ 28,948	\$ 29,323	70.55	\$ 20,887	\$ 12,195	\$ -	(Note 22)
President (Shanghai) Trading Co., Ltd.	Wholesale and retail	282,295	(Note 2)	192,985	-	-	192,985	(16,001)	70.55	(11,289)	12,110	-	(Note 22)
Zixi President Enterprises Drinks Co., Ltd.	Manufacturing and sales of mineral water	32,825	(Note 2)	24,123	-	-	24,123	200	70.55	141	9,894	-	(Note 22)
Uni-President (Chengdu) The Skillful Noodle Restaurant Dining Culture Co., Ltd.	Catering services	4,995	(Note 2)	-	-	-	-	92	70.55	65	3,328	-	(Note 22)
Beijing President Food Co., Ltd.	Instant noodles, food	768,105	(Note 2)	120,615	-	-	120,615	(2,775)	70.55	(1,958)	(64,082)	-	(Note 22)
Harbin President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	820,625	(Note 2)	285,468	-	-	285,468	(45,548)	70.55	(32,134)	(116,105)	-	(Note 22)
Uni-President Trading (Kunshan) Co., Ltd.	Wholesale and retail	328,250	(Note 2)	233,353	-	-	233,353	197,626	70.55	139,425	(927,569)	-	(Note 22)
Jinmailang Beverage (Beijing) Co., Ltd.	Development, processing and sales of soft drink and vegetable	4,954,191	(Note 2)	-	-	-	-	875,017	33.74	313,907	3,291,726	-	(Note 22)
Guilin Ziquan Beverage Industrial Co., Ltd.	Instant noodles, soft drinks, food	625,645	(Note 2)	-	-	-	-	52,936	29.63	15,685	212,245	-	(Note 22)
Yichang Ziquan Beverage Industries Co., Ltd.	Instant noodles, soft drinks, food	623,675	(Note 2)	-	80,984	-	80,984	5,243	24.69	1,295	145,466	-	(Note 22)
Sanshui Jianlibao Commerce Co., Ltd.	Sales of soft drinks	2,147,850	(Note 4)	1,895,541	-	-	1,895,541	463,816	100.00	463,816	2,947,744	-	(Note 22)
Zhongshan President Enterprises Co., Ltd.	Manufacturing and sales of marine products, livestock, pet foods	636,805	(Note 5)	718,671	-	-	718,671	180,800	100.00	180,800	1,650,496	-	(Note 22)
Qingdao President Feed & Livestock Co., Ltd.	Manufacturing and sales of marine products, livestock, pet foods	492,375	(Note 5)	302,475	-	-	302,475	8,549	100.00	8,549	569,168	-	(Note 22)
Shanghai Songjiang President Enterprises Co., Ltd.	Storage service	623,675	(Note 5)	548,255	-	-	548,255	8,587	100.00	8,587	262,057	-	(Note 22)
Tianjin President Enterprises Food Co., Ltd.	Manufacturing and sales of flour	489,510	(Note 5)	409,728	-	-	409,728	607	100.00	607	77,869	-	(Note 22)
Zhangjiagang President Nisshin Food Co., Ltd.	Manufacturing and sales of fats, feed, flour	558,025	(Note 4)	334,815	-	-	334,815	128,499	60.00	77,099	550,009	-	(Note 22)
President-Kikkoman Zhenji Foods Co., Ltd.	Soy sauce and flavoring	1,498,500	(Note 4)	703,278	-	-	703,278	51,157	50.00	25,579	724,654	-	(Note 22)
Ton Yi (China) Investment Co., Ltd.	General investments	7,549,750	(Note 6)	984,750	-	-	984,750	165,896	47.22	78,336	3,839,179	-	(Note 22)
Taizhou Ton Yi Industrial Co., Ltd.	Manufacture of plastics packings	984,750	(Note 7)	984,750	-	-	984,750	167,705	47.22	79,219	719,846	-	(Note 22)
Zhangzhou Ton Yi Industrial Co., Ltd.	Manufacture of plastics packings	984,750	(Note 7)	984,750	-	-	984,750	103,591	47.22	48,916	599,028	-	(Note 22)
Kunshan Ton Yi Industrial Co., Ltd.	Manufacture of plastics packings	984,750	(Note 7)	-	-	-	-	101,895	47.22	48,115	536,312	-	(Note 22)
Szechwan Ton Yi Industrial Co., Ltd.	Manufacture of plastics packings	984,750	(Note 7)	-	-	-	-	11,221	47.22	5,299	439,619	-	(Note 22)
Huizhou Ton Yi Industrial Co., Ltd.	Manufacture of plastics packings	984,750	(Note 7)	196,950	-	-	196,950	1,645	47.22	777	418,356	-	(Note 22)
Beijing Ton Yi Industrial Co., Ltd.	Manufacture of plastics packings	984,750	(Note 7)	-	-	-	-	(52,282)	47.22	(24,688)	395,645	-	(Note 22)
Chengdu Ton Yi Industrial Co., Ltd.	Manufacture of plastics packings	984,750	(Note 7)	377,488	-	-	377,488	3,523	47.22	1,664	394,485	-	(Note 22)
Zhanjiang Ton Yi Industrial Co., Ltd.	Manufacture of plastics packings	656,500	(Note 7)	-	-	-	-	95,169	47.22	44,939	383,912	-	(Note 22)

Name of investee in Mainland China	Main Business	Capital	Investment method	Beginning investment balance from		Investment Amount		Ending investment balance from Taiwan	Net income (loss) of the investee	Percentage of ownership held by the Company (direct or indirect)	Investment gain (loss)	Investments balance as of December 31, 2015	Accumulated remittance	Note
				Taiwan	\$	Payment	Remittance							
Wuxi Ton Yi Industrial Packing Co., Ltd.	Manufacturing of cans	\$ 319,059	(Note 8)	\$ 229,775	\$ -	\$ -	\$ 20,487	\$ 229,775	\$ 20,487	47.22	(\$ 21,559)	\$ 282,944	\$ -	(Note 22)
Chengdu Ton Yi Industrial Packing Co., Ltd.	Manufacturing of cans	246,187	(Note 8)	246,187	-	-	361,180	246,187	361,180	47.22	175,057	270,746	-	(Note 22)
Changsha Ton Yi Industrial Co., Ltd.	Sales of cans	229,775	(Note 8)	-	-	-	13,723	-	13,723	47.22	6,480	109,597	-	(Note 22)
Chengdu Tongxin Industrial Packing Co., Ltd.	Manufacturing of cans	149,850	(Note 9)	-	-	-	51,963	-	51,963	47.22	(24,254)	55,760	-	(Note 22)
Fujian Ton Yi Tinline Co., Ltd.	Manufacturing of tinline	2,839,363	(Note 10)	1,751,115	-	-	342,454	1,751,115	342,454	40.99	(140,369)	1,759,565	-	(Note 22)
Jiangsu Ton Yi Tinline Co., Ltd.	Manufacturing of tinline	1,313,000	(Note 11)	910,894	-	-	303,278	910,894	303,278	39.13	(118,659)	977,574	-	(Note 22)
Zhejiang Uni-Champion Logistics Dript. Ltd.	Distribution and storage	199,800	(Note 12)	97,406	97,406	-	16,226	194,812	16,226	56.64	9,190	71,838	-	(Note 22)
President Chain Store (Taizhou) Ltd.	Logistics	299,700	(Note 13)	-	301,207	-	154	301,207	154	45.80	(71)	137,193	-	(Note 22)
President Chain Store (Shanghai) Ltd.	Operation of supermarkets	2,197,800	(Note 13)	1,930,076	315,125	-	238,784	2,245,201	238,784	45.80	(109,363)	130,453	-	(Note 22)
Shanghai President Logistic Co. Ltd.	Logistics	68,266	(Note 13)	65,650	-	-	102,114	65,650	102,114	45.80	44,986	93,049	-	(Note 22)
PCSC (Chengdu) Hypermarket Ltd.	Merchandise wholesale and retail	499,500	(Note 13)	425,494	-	-	44,078	425,494	44,078	45.80	(19,907)	58,912	-	(Note 22)
Shanghai Cold Stone Ice Cream Corporation	Sales of ice cream	811,905	(Note 13)	784,013	-	-	146,506	784,013	146,506	45.80	(67,409)	35,662	-	(Note 22)
Shanghai President Trading Co., Ltd.	Sales of food and merchandise	295,946	(Note 13)	169,724	-	-	439	169,724	439	45.80	201	17,527	-	(Note 22)
PCSC (Sichuan) Hypermarket Ltd.	Merchandise wholesale and retail	699,300	(Note 13)	332,517	307,797	-	169,026	640,314	169,026	45.80	(77,083)	1,912	-	(Note 22)
President Cosmed Chain Store (Shen Zhen) Co., Ltd.	Merchandise and retail	499,500	(Note 16)	309,122	-	-	1,374	309,122	1,374	45.80	629	31,504	-	(Note 22)
PresiClere (Beijing) Supermarket Ltd.	Merchandise wholesale and retail	798,177	(Note 14)	725,488	9,087	-	260,640	734,555	260,640	42.29	(110,217)	226,121	-	(Note 22)
President (Sanghai) Health Product Trading Company Ltd.	Sales of nutritional supplements and cosmetics	95,690	(Note 15)	98,475	-	-	5,878	98,475	5,878	33.77	2,988	40,127	-	(Note 22)
Shanghai President Coffee Co., Ltd.	Sales of coffee and subsidiary of goods	387,523	(Note 13)	65,650	-	-	2,830,905	65,650	2,830,905	33.74	955,147	1,370,854	-	(Note 22)
Shan Dong President Yin Zuo Commercial Limited	Merchandise wholesale and retail	299,700	(Note 13)	133,872	-	-	24,383	133,872	24,383	25.19	(11,795)	101,394	-	(Note 22)
Shanghai Royal Host Restaurant System Co.,Ltd.	Japan restaurant	134,998	(Note 13)	70,311	-	-	621	70,311	621	23.36	(145)	2,079	-	(Note 22)
Beijing Bokelai Customer Co.	Consulting service	595	(Note 17)	-	-	-	10	-	10	22.91	(2)	24	-	(Note 22)
Duskin Shanghai Co., Ltd.	Sales of cleaning instruments.	299,700	(Note 18)	21,984	-	-	38	21,984	38	2.04	-	421	-	(Note 22)
ScinoPharm (Changshu) Pharmaceuticals, Ltd.	Research, manufacturing and sale of materials for medicine	1,788,963	(Note 19)	1,788,963	-	-	282,814	1,788,963	282,814	47.39	(134,026)	331,839	-	(Note 22)
Scino Pharm (Kunshan) Biochemical Technology Co., Ltd.	Research, manufacturing and sale of materials for medicine	131,300	(Note 19)	131,300	-	-	13,387	131,300	13,387	47.39	6,344	224,933	-	(Note 22)
ScinoPharm Shanghai Biochemical Technology, Ltd.	Develop and support opportunities, service provider to globa	39,390	(Note 19)	39,390	-	-	235	39,390	235	47.39	(111)	10,121	-	(Note 22)
Tait (Shanghai) Investment Management Co., Ltd.	Sales of food and soft drinks etc.	4,924	(Note 20)	-	4,924	-	821	4,924	821	64.30	(528)	2,458	-	(Note 22)

Name of investee in Mainland China	Main Business	Capital	Investment method	Beginning investment balance from Taiwan	Investment Amount		Ending investment balance from Taiwan	Net income (loss) of the investee	Percentage of ownership held by the Company (direct or indirect)	Investment gain (loss)	Investments balance as of December 31, 2015	Accumulated remittance	Note
					Payment	Remittance							
Tait Trading (Shanghai) Company Limited	Sales of food and soft drinks etc.	\$ 4,924	(Note 20)	\$ 4,924	\$ -	\$ -	\$ 4,924	\$ 1,448	64.30	\$ 805	\$ 2,293	\$ -	(Note 22)
United Advisor Venture Management Ltd., etc	Manufacturing and sales, etc.	10,709,293	(Note 21)	2,907,199	245,907	-	3,153,106	845,322	-	56,497	3,516,090	-	(Note 22)

Name of endorsee	Accumulated investment balance from Taiwan to Mainland China		Amount approved by MOEA	Ceiling amount of investment in Mainland China by MOEA
	\$	(Note 23)		
Uni-President Enterprises Corp.	26,460,116	\$ 37,555,394	\$ 93,413,842	
Ton-Yi Industrial Corp.	6,668,659	12,119,226	11,877,557	
President Chain Store Corp.	4,037,132	7,458,225	18,654,901	
ScinoPharm Taiwan Ltd.	1,990,787	1,990,787	5,914,196	
Tait Marketing & Distribution Co., Ltd.	167,933	171,215	390,442	
Kai Yu Investment Co., Ltd.	202,268	358,193	2,184,591	
President Packaging Corp.	121,453	121,453	651,988	
President Pharmaceutical Corp.	98,475	98,475	486,262	
Uni-President Cold Chain Corp.	97,406	97,406	403,861	
Uni-President Dream Parks Corp.	52,520	52,520	70,417	
Duskin Serve Taiwan Co., Ltd.	21,984	21,984	181,138	
Nanliten International Corp.	20,450	20,450	802,613	
President Tokyo Corp.	328,250	328,250	443,420	
President International Development	2,395,392	2,593,667	8,445,461	

(Note1) Indirect investment in PRC through the existing company (Uni-President Hong Kong Holdings Ltd.) located in the third area.

(Note2) Indirect investment in PRC through the existing company (President Enterprises (China) Investment Corp.) located in PRC.

(Note3) Indirect investment in PRC through the existing company (Champ Green Capital Limited) located in the third area.

(Note4) Indirect investment in PRC through the existing company (Cayman President Holdings Ltd.) located in the third area.

(Note5) Indirect investment in PRC through the existing company (Uni-President Foodstuff (BVI) Holdings Ltd.) located in the third area.

(Note6) Indirect investment in PRC through the existing company (Cayman Ton Yi (China) Holdings Ltd.) located in the third area.

(Note7) Indirect investment in PRC through the existing company (Ton Yi (China) Investment Co., Ltd.) located in PRC.

(Note8) Indirect investment in PRC through the existing company (Cayman Ton Yi Industrial Holdings Ltd.) located in the third area.

(Note9) Indirect investment in PRC through the existing company (Wuxi Ton Yi Industrial Packing Co., Ltd.) located in PRC.

(Note10) Indirect investment in PRC through the existing company (Cayman Fujian Ton Yi Industrial Holdings Ltd.) located in the third area.

(Note11) Indirect investment in PRC through the existing company (Cayman Jiangsu Ton Yi Holdings Ltd.) located in the third area.

(Note12) Indirect investment in PRC through the existing company (Uni-President Logistics (BVI) Holdings Ltd.) located in the third area.

(Note13) Indirect investment in PRC through the existing company (President Chain Store Hong Kong Holdings Ltd.) located in the third area.

(Note14) Indirect investment in PRC through the existing company (Presciere Limited) located in the third area.

(Note15) Indirect investment in PRC through the existing company (President Pharmaceutical (Hong Kong) Holdings Ltd.) located in the third area.

(Note16) Indirect investment in PRC through the existing company (PCSC BVI (China) Drugstore Ltd.) located in the third area.

(Note17) Indirect investment in PRC through the existing company (Book.com (BVI) Ltd.) located in the third area.

(Note18) Indirect investment in PRC through the existing company (Duskin BVI (China) Holding Ltd.) located in the third area.

(Note19) Indirect investment in PRC through the existing company (SPT International Ltd.) located in the third area.

(Note20) Indirect investment in PRC through the existing company (Tait (H.K.) International Ltd.) located in the third area.

(Note21) Indirect investment in PRC through the existing company (Champ Green Capital Limited, etc.) located in the third area.

(Note22) Investment gains or losses were recognized based on audited financial statements.

(Note23) The ceiling amount is 60% of consolidated net worth.

(Note24) Foreign currencies were translated into New Taiwan Dollars. Ending investment balance were translated using the exchange rate as of report date as follows: USD: NTD 1:32.83; CNY:NTD 1:4.995.

Investment gains or losses were translated using the average rates for the year ended December 31, 2015 as follows: NTD 1:31.76; CNY: NTD 1:5.033.