

UNI-PRESIDENT ENTERPRISES CORP.
PARENT COMPANY ONLY NON-CONSOLIDATED
FINANCIAL STATEMENTS AND REPORT OF
INDEPENDENT ACCOUNTANTS
DECEMBER 31, 2014 AND 2013

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.



資誠

REPORT OF INDEPENDENT ACCOUNTANTS TRANSLATED FROM CHINESE

We have audited the accompanying non-consolidated balance sheets of Uni-President Enterprises Corp. as of December 31, 2014 and 2013, and the related non-consolidated statements of comprehensive income, of changes in equity and of cash flows for the years then ended. These non-consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these non-consolidated 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 \$7,417,935 thousand and \$7,491,120 thousand as of December 31, 2014 and 2013, respectively, and the related share of profit of subsidiaries, associates and joint ventures accounted for under the equity method amounted to \$812,487 thousand and \$769,416 thousand for the years then ended, respectively. Those financial statements and the information disclosed in Note 13 were audited by other auditors whose reports thereon have been furnished to us, and our opinion expressed herein, insofar as it relates to the amounts included in the financial statements and the information disclosed in Note 13 relative to these investments, is based solely on the audit reports of the other auditors.

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.

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資誠

In our opinion, based on our audits and the reports of other auditors, the non-consolidated financial statements referred to above present fairly, in all material respects, the financial position of Uni-President Enterprises Corp. as of December 31, 2014 and 2013, and its financial performance and cash flows for the years then ended in conformity with the “Rules Governing the Preparations of Financial Statements by Securities Issuers”.

PricewaterhouseCoopers, Taiwan

PricewaterhouseCoopers, Taiwan

Republic of China

March 26, 2015

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

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

UNI-PRESIDENT ENTERPRISES CORP.
NON-CONSOLIDATED BALANCE SHEETS
DECEMBER 31
(Expressed in thousands of New Taiwan dollars)

Assets	Notes	December 31, 2014		December 31, 2013	
		AMOUNT	%	AMOUNT	%
Current assets					
Cash and cash equivalents	6(1)	\$ 1,167,868	1	\$ 191,817	-
Financial assets at fair value through profit or loss - current	6(2)	3,400,000	2	3,000,000	2
Notes receivable, net	6(3)	355,687	-	505,053	1
Accounts receivable, net	6(4)	636,443	1	753,624	1
Accounts receivable - related parties	7	3,278,938	2	3,332,610	3
Other receivables		220,586	-	227,576	-
Other receivables - related parties	7	359,520	-	149,177	-
Inventory	6(5)	2,287,276	2	2,442,634	2
Prepayments		100,307	-	112,740	-
Total current assets		<u>11,806,625</u>	<u>8</u>	<u>10,715,231</u>	<u>9</u>
Non-current assets					
Available-for-sale financial assets - non-current	6(6)	6,150	-	6,150	-
Financial assets carried at cost - non-current	6(7)	351,049	-	381,414	-
Investments accounted for under equity method	6(8) and 7	110,576,964	77	98,116,275	76
Property, plant and equipment	6(9)(11), 7 and 8	13,623,320	10	12,725,202	10
Investment property, net	6(10)(11) and 8	4,752,593	3	4,552,751	4
Deferred income tax assets	6(27)	1,248,825	1	1,438,120	1
Prepayments for equipment		503,495	1	271,520	-
Guarantee deposits paid		146,869	-	142,002	-
Long-term notes and accounts receivable, net		102,159	-	115,715	-
Other non-current assets		347,247	-	226,798	-
Total non-current assets		<u>131,658,671</u>	<u>92</u>	<u>117,975,947</u>	<u>91</u>
Total assets		<u>\$ 143,465,296</u>	<u>100</u>	<u>\$ 128,691,178</u>	<u>100</u>

(Continued)

UNI-PRESIDENT ENTERPRISES CORP.
NON-CONSOLIDATED BALANCE SHEETS
DECEMBER 31
(Expressed in thousands of New Taiwan dollars)

Liabilities and Equity	Notes	December 31, 2014		December 31, 2013	
		AMOUNT	%	AMOUNT	%
Current liabilities					
Short-term borrowings	6(12)	\$ 33,464	-	\$ 78,423	-
Notes payable		9,502	-	7,271	-
Accounts payable		1,278,720	1	1,314,345	1
Accounts payable - related parties	7	130,055	-	136,958	-
Other payables	6(13)	4,734,532	3	4,750,975	4
Other payables - related parties	7	809,837	1	807,696	1
Current income tax liabilities	6(27)	181,363	-	104,555	-
Advance receipts		157,170	-	126,086	-
Long-term liabilities, current portion	6(14)	3,150,000	2	2,400,000	2
Total current liabilities		<u>10,484,643</u>	<u>7</u>	<u>9,726,309</u>	<u>8</u>
Non-current liabilities					
Corporate bonds payable	6(14)	21,500,000	15	15,250,000	12
Long-term borrowings	6(15)	13,248,876	10	10,988,274	8
Deferred income tax liabilities	6(27)	1,649,405	1	1,589,798	1
Accrued pension liabilities	6(16)	4,481,668	3	4,841,522	4
Guarantee deposits received		88,764	-	87,951	-
Total non-current liabilities		<u>40,968,713</u>	<u>29</u>	<u>32,757,545</u>	<u>25</u>
Total liabilities		<u>51,453,356</u>	<u>36</u>	<u>42,483,854</u>	<u>33</u>
Equity					
Share capital					
Share capital - common stock	6(17)	54,634,763	38	51,542,229	40
Capital surplus					
Capital surplus	6(18)	3,848,490	2	3,875,672	3
Retained earnings					
Legal reserve	6(19)(27)	12,613,131	9	11,336,707	9
Special reserve		4,045,085	3	4,045,704	3
Unappropriated retained earnings		12,293,241	9	13,307,471	10
Other equity interest					
Other equity interest	6(20)	4,577,230	3	2,099,541	2
Total equity		<u>92,011,940</u>	<u>64</u>	<u>86,207,324</u>	<u>67</u>
Contingent liabilities and commitments					
Total liabilities and equity	6(30) and 9	<u>\$ 143,465,296</u>	<u>100</u>	<u>\$ 128,691,178</u>	<u>100</u>

The accompanying notes are an integral part of these non-consolidated financial statements.
See report of independent accountants dated March 26, 2015.

UNI-PRESIDENT ENTERPRISES CORP.
NON-CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31
(Expressed in thousands of New Taiwan dollars, except for earnings per share amount)

Items	Notes	Year ended December 31			
		2014		2013	
		AMOUNT	%	AMOUNT	%
Sales revenue	6(21) and 7	\$ 40,225,384	100	\$ 42,344,016	100
Operating costs	6(5)(16)(25)(26) and 7	(29,898,390)	(74)	(31,786,742)	(75)
Net operating margin		<u>10,326,994</u>	<u>26</u>	<u>10,557,274</u>	<u>25</u>
Operating expenses	6(16)(25)(26) and 7				
Selling expenses		(5,377,065)	(13)	(5,847,362)	(14)
General and administrative expenses		(3,021,935)	(8)	(3,029,720)	(7)
Research and development expenses		(394,452)	(1)	(286,615)	(1)
Total operating expenses		<u>(8,793,452)</u>	<u>(22)</u>	<u>(9,163,697)</u>	<u>(22)</u>
Operating profit		<u>1,533,542</u>	<u>4</u>	<u>1,393,577</u>	<u>3</u>
Non-operating income and expenses					
Other income	6(22) and 7	1,758,152	5	1,507,939	4
Other gains and losses	6(2)(7)(10)(11)(2) 3)	(1,060,677)	(3)	(857,238)	(2)
Finance costs	6(24)	(407,086)	(1)	(337,361)	(1)
Share of profit of subsidiaries, associates and joint ventures accounted for under equity method	6(8)	<u>9,711,196</u>	<u>24</u>	<u>11,435,910</u>	<u>27</u>
Total non-operating income and expenses		<u>10,001,585</u>	<u>25</u>	<u>11,749,250</u>	<u>28</u>
Profit before income tax		<u>11,535,127</u>	<u>29</u>	<u>13,142,827</u>	<u>31</u>
Income tax expense	6(27)	(412,297)	(1)	(378,586)	(1)
Profit for the year		<u>\$ 11,122,830</u>	<u>28</u>	<u>\$ 12,764,241</u>	<u>30</u>
Other comprehensive income (loss)					
Financial statements translation differences of foreign operations	6(20)	\$ 1,604,397	4	\$ 1,580,143	4
Actuarial gain on defined benefit plan	6(16)	105,862	-	478	-
Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for under equity method	6(20)	<u>747,128</u>	<u>2</u>	<u>264,601</u>	<u>-</u>
Income tax relating to the components of other comprehensive income	6(27)	(17,085)	-	(8,263)	-
Other comprehensive income for the year		<u>\$ 2,440,302</u>	<u>6</u>	<u>\$ 1,836,959</u>	<u>4</u>
Total comprehensive income for the year		<u>\$ 13,563,132</u>	<u>34</u>	<u>\$ 14,601,200</u>	<u>34</u>
Basic earnings per share (in dollars)					
Net income	6(28)	<u>\$</u>	<u>2.04</u>	<u>\$</u>	<u>2.34</u>
Diluted earnings per share (in dollars)					
Net income	6(28)	<u>\$</u>	<u>2.03</u>	<u>\$</u>	<u>2.33</u>

The accompanying notes are an integral part of these non-consolidated financial statements.
See report of independent accountants dated March 26, 2015.

UNI-PRESIDENT ENTERPRISES CORP.
NON-CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31
(Expressed in thousands of New Taiwan dollars)

Notes	Share capital - common stock	Retained earnings				Other equity interest			Total
		Capital surplus	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, 2013									
Balance at January 1, 2013	\$ 48,624,744	\$ 3,920,417	\$ 10,095,973	\$ 4,118,766	\$ 11,572,819	(\$ 1,201,113)	\$ 1,326,727	\$ 78,458,333	
Distribution of 2012 net income (Note):									
Legal reserve	-	-	1,240,734	-	(1,240,734)	-	-	-	
Cash dividends	-	-	-	-	(6,807,464)	-	-	(6,807,464)	
Stock dividends	2,917,485	-	-	-	2,917,485	-	-	-	
Net income for the year ended December 31, 2013	-	-	-	-	12,764,241	-	-	12,764,241	
Other comprehensive income for the year ended December 31, 2013	-	-	-	-	(136,968)	2,198,960	(225,033)	1,836,959	
Adjustment of capital reserve due to subsidiaries' adjustment of capital reserve	-	(10,105)	-	-	-	-	-	(10,105)	
Disposal of investments accounted for under equity method	-	(21,171)	-	-	-	-	-	(21,171)	
Difference between the acquisition or disposal price and carrying amounts of subsidiaries	-	(13,469)	-	-	-	-	-	(13,469)	
Reversal of special reserve	-	-	-	(73,062)	73,062	-	-	-	
Balance at December 31, 2013	\$ 51,542,229	\$ 3,875,672	\$ 11,336,707	\$ 4,045,704	\$ 13,307,471	\$ 997,847	\$ 1,101,694	\$ 86,207,324	

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UNI-PRESIDENT ENTERPRISES CORP.
NON-CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31
(Expressed in thousands of New Taiwan dollars)

Notes	Share capital - common stock	Retained earnings			Other equity interest			Total
		Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealized gain or loss on available-for-sale financial assets	
<u>For the year ended December 31, 2014</u>								
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
Distribution of 2013 net income (Note):	-	-	1,276,424	-	(1,276,424)	-	-	-
Cash dividends	-	-	-	-	(7,731,334)	-	-	(7,731,334)
Stock dividends	3,092,534	-	-	-	(3,092,534)	-	-	-
Net income for the year ended December 31, 2014	-	-	-	-	11,122,830	-	-	11,122,830
Other comprehensive income for the year ended December 31, 2014	-	-	-	-	(37,387)	2,222,085	255,604	2,440,302
Adjustment of capital reserve due to subsidiaries' adjustment of capital reserve	-	(31,609)	-	-	-	-	-	(31,609)
Difference between the acquisition or disposal price and carrying amounts of subsidiaries	-	11,163	-	-	-	-	-	11,163
Adjustment of capital reserve due to change in interests in associate	-	(4,141)	-	-	-	-	-	(4,141)
Disposal of investments accounted for under equity method	-	(2,595)	-	-	-	-	-	(2,595)
Reversal of special reserve	-	-	-	(619)	619	-	-	-
Balance at December 31, 2014	\$ 54,634,763	\$ 3,848,490	\$ 12,613,131	\$ 4,045,085	\$ 12,293,241	\$ 3,219,932	\$ 1,357,298	\$ 92,011,940

(Note) The employees' bonuses were \$1,017,561 and \$1,068,486, and the directors' and supervisors' remuneration were \$223,332 and \$228,478 in 2012 and 2013, respectively, which had been deducted from net income for the years.
The accompanying notes are an integral part of these non-consolidated financial statements.
See report of independent accountants dated March 26, 2015.

UNI-PRESIDENT ENTERPRISES CORP.
NON-CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31
(Expressed in thousands of New Taiwan dollars)

	Notes	For the years ended December 31,	
		2014	2013
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax for the year		\$ 11,535,127	\$ 13,142,827
Adjustments to reconcile net income to net cash provided by operating activities			
Income and expenses having no effect on cash flows			
(Reversal of allowance) provision for doubtful accounts	6(4)	(21,400)	161,059
Write-off of allowance for doubtful accounts	6(4)	(85,538)	(136,204)
(Reversal of allowance) provision for inventory market price decline	6(5)	(4,673)	3,000
Loss on disposal of financial assets carried at cost		-	1,726
Share of profit of subsidiaries, associates and joint ventures accounted for under equity method	6(8)	(9,711,196)	(11,435,910)
Cash dividends received from investments accounted for under equity method		5,484,095	4,386,847
Gain on disposal of investments accounted for under equity method		(351,940)	(222,171)
Depreciation on property, plant and equipment	6(9)	830,703	805,552
Loss on disposal of property, plant and equipment	6(23)	47,896	20,552
Depreciation on investment property	6(10)	44,402	39,025
Gain on disposal of other assets	6(22)	(6,701)	-
Impairment loss on financial assets	6(7)	25,699	-
Impairment loss (gain on reversal) on non-financial assets	6(11)	22,651	(3,900)
Amortization		7,680	12,906
Amortization of rent receivable		1,641	3,019
Interest income	6(22)	(2,438)	(1,088)
Finance costs	6(24)	407,086	337,361
Changes in assets/liabilities relating to operating activities			
Net changes in assets relating to operating activities			
Financial assets at fair value through profit or loss		(400,000)	(2,500,000)
Notes receivable		195,444	269,886
Accounts receivable		178,041	397,224
Accounts receivable - related parties		53,672	653,039
Other receivables		18,905	23,612
Other receivables - related parties		(210,343)	18,753
Inventories		160,031	495,243
Prepayments		7,545	17,430
Net changes in liabilities relating to operating activities			
Notes payable		2,231	(520)
Accounts payable		(35,625)	(474,049)
Accounts payable - related parties		(6,903)	(41,123)
Other payables		(161,381)	197,264
Other payables - related parties		2,141	31,109
Advance receipts		31,084	(2,347)
Accrued pension liabilities		(253,992)	(245,783)
Cash generated from operations		7,803,944	5,954,339
Interest received		2,438	1,088
Interest paid		(322,136)	(322,440)
Income tax paid		(103,672)	(200,634)
Net cash provided by operating activities		<u>7,380,574</u>	<u>5,432,353</u>

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UNI-PRESIDENT ENTERPRISES CORP.
NON-CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31
(Expressed in thousands of New Taiwan dollars)

	Notes	For the years ended December 31,	
		2014	2013
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Proceeds from disposal of financial assets carried at cost		\$ -	\$ 28,134
Return of capital from financial assets carried at cost		4,666	33,159
Cash paid for acquisition of investments accounted for under equity method			
- subsidiaries		(6,181,564)	(153,000)
Cash paid for acquisition of investments accounted for under equity method			
- non-subsidiaries		(299,356)	(646,730)
Proceeds from disposal of investments accounted for under equity method - subsidiaries		30,311	9
Proceeds from disposal of investments accounted for under equity method - non-subsidiaries		893,304	374,584
Return of capital from investments accounted for under equity method		-	1,159,500
Cash paid for acquisition of property, plant and equipment and investment property	6(31)	(614,379)	(572,819)
Interest paid for acquisition of property, plant and equipment and investment property	6(9)(31)	(10,105)	(4,607)
Proceeds from disposal of property, plant and equipment		16,260	39,303
Increase in guarantee deposits paid		(4,867)	(17,915)
Increase in prepayments for equipment		(1,594,274)	(1,034,712)
Interest paid for prepayments for equipment	6(9)	(8,058)	(7,498)
Proceeds from disposal of other assets		18,910	-
Increase in other non-current assets		(140,493)	(5,173)
Net cash used in investing activities		(7,889,645)	(807,765)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
(Decrease) increase in short-term borrowings		(44,959)	48,574
Increase in corporate bonds payable		9,400,000	2,000,000
Decrease in corporate bonds payable		(2,400,000)	(1,450,000)
Increase in long-term borrowings		91,760,000	73,930,000
Decrease in long-term borrowings		(89,499,398)	(72,431,298)
Increase in guarantee deposits received		813	862
Payment of cash dividends	6(19)	(7,731,334)	(6,807,464)
Net cash provided by (used in) financing activities		1,485,122	(4,709,326)
Increase (decrease) in cash and cash equivalents		976,051	(84,738)
Cash and cash equivalents at beginning of year	6(1)	191,817	276,555
Cash and cash equivalents at end of year	6(1)	\$ 1,167,868	\$ 191,817

The accompanying notes are an integral part of these non-consolidated financial statements.
See report of independent accountants dated March 26, 2015.

UNI-PRESIDENT ENTERPRISES CORP.
NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013
(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 NON-CONSOLIDATED FINANCIAL STATEMENTS AND PROCEDURES FOR AUTHORIZATION

These non-consolidated financial statements were authorised for issuance by the Board of Directors on March 26, 2015.

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")
None.

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

According to Financial-Supervisory-Securities-Auditing No. 1030010325 issued 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 the "Regulations Governing the Preparation of Financial Reports by Securities Issuers " effective January 1, 2015 (collectively referred herein as the "2013 version of IFRSs") in preparing the non-consolidated financial statements. The related new standards, interpretations and amendments are listed below:

<u>New Standards, Interpretations and Amendments</u>	<u>Effective Date by International Accounting Standards Board</u>
Limited exemption from comparative IFRS 7 disclosures for first-time adopters (amendments to IFRS 1)	July 1, 2010
Severe hyperinflation and removal of fixed dates for first-time adopters (amendments to IFRS 1)	July 1, 2011
Government loans (amendments to IFRS 1)	January 1, 2013
Disclosures— Transfers of financial assets (amendments to IFRS 7)	July 1, 2011

<u>New Standards, Interpretations and Amendments</u>	<u>Effective Date by International Accounting Standards Board</u>
Disclosures – Offsetting financial assets and financial liabilities (amendments to IFRS 7)	January 1, 2013
IFRS 10, ‘Consolidated financial statements’	January 1, 2013 (Investment entities: January 1, 2014)
IFRS 11, ‘Joint arrangements’	January 1, 2013
IFRS 12, ‘Disclosure of interests in other entities’	January 1, 2013
IFRS 13, ‘Fair value measurement’	January 1, 2013
Presentation of items of other comprehensive income (amendments to IAS 1)	July 1, 2012
Deferred tax: recovery of underlying assets (amendments to IAS 12)	January 1, 2012
IAS 19 (revised), ‘Employee benefits’	January 1, 2013
IAS 27, ‘Separate financial statements’ (as amended in 2011)	January 1, 2013
IAS 28, ‘Investments in associates and joint ventures’ (as amended in 2011)	January 1, 2013
Offsetting financial assets and financial liabilities (amendments to IAS 32)	January 1, 2014
IFRIC 20, ‘Stripping costs in the production phase of a surface mine’	January 1, 2013
Improvements to IFRSs 2010	January 1, 2011
Improvements to IFRSs 2009 – 2011	January 1, 2013

Based on the Company’s assessment, the adoption of the 2013 version of IFRSs has no significant impact on the non-consolidated financial statements of the Company, except the following:

A. 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 Group will adjust its presentation of the statement of comprehensive income.

B. IFRS 12, ‘Disclosure of interests in other entities’

The standard integrates the disclosure requirements for subsidiaries, joint arrangements, associates and unconsolidated structured entities. Also, the Company will disclose additional information about its interests in consolidated entities and non-consolidated entities accordingly.

C. 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 using the assumptions that market participants would use when pricing the asset or liability; for non-financial assets, fair value is determined based on the highest and best use of the asset. Also, the standard requires disclosures about fair value measurements. Based on the Company’s assessment, the adoption of the standard has no significant impact on its non-consolidated financial statements, and the

Company will disclose additional information about fair value measurements accordingly.

(3) IFRSs issued by 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 International Accounting Standards Board</u>
IFRS 9, 'Financial instruments'	January 1, 2018
Sale or contribution of assets between an investor and its associate or joint venture (amendments to IFRS 10 and IAS 28)	January 1, 2016
Investment entities: applying the consolidation exception (amendments to IFRS 10, IFRS 12 and IAS 28)	January 1, 2016
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, 2017
Disclosure initiative (amendments to IAS 1)	January 1, 2016
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 on the non-consolidated financial statements will be disclosed when the assessment is complete.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

(1) Compliance statement

The non-consolidated 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 non-consolidated 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 recognised 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 Group’s accounting policies. The areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in Note 5.

(3) Foreign currency translation

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

Foreign currency transactions and balances

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 recognised 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 recognised 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 recognised 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 recognised 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 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 realised, 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 realised 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 that meet the definition above and are held for the purpose of meeting short-term cash commitments 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 recognised and derecognised using trade date accounting.

C. Financial assets at fair value through profit or loss are initially recognised 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 recognised 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 recognised and derecognised using trade date accounting.

C. Available-for-sale financial assets are initially recognised 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 recognised 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 measured at cost'.

(8) Loans and receivables

Accounts receivable

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 recognised at fair value and subsequently measured at amortised 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 group of financial assets since the initial recognition of those assets, although the decrease cannot yet be identified with the individual financial asset in the group, including adverse changes in the payment status of borrowers in the group or national or local economic conditions that correlate with defaults on the assets in the group;
- (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 amortised 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 recognised 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 recognised, the previously recognised impairment loss is reversed through profit or loss to the extent that the carrying amount of the asset does not exceed its amortised cost that would have been at the date of reversal had the impairment loss not been recognised previously. Impairment loss is recognised and reversed by adjusting the carrying amount of the asset through the use of an impairment allowance account.

(b) Financial assets measured 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 recognised in profit or loss. Impairment loss recognised for this category shall not be reversed subsequently. Impairment loss is recognised 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 recognised 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 recognised, then such impairment loss is reversed through profit or loss. Impairment loss of an investment in an equity instrument recognised in profit or loss shall not be reversed through profit or loss. Impairment loss is recognised 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 derecognises a financial asset when one of the following conditions is met:

- A. The contractual rights to receive cash flows from the financial asset expire.
- B. The contractual rights to receive cash flows from the financial asset have been transferred and the Company has transferred substantially all risks and rewards of ownership of the financial asset.
- C. The contractual rights to receive cash flows from the financial asset have been transferred; however, the Company has not retained control of the financial asset.

(11) Lease

- 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 recognised in profit or loss on a straight-line basis over the lease term.
- C. The maintenance expenses for leased items are listed as operating cost in the current period. However, when the lease items become purchasable, the book value of these items are listed as "Inventories". Under IAS 18, 'Income,' the revenues generated from the sales of these items are listed as income.

(12) Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is determined using the weighted-average method. The cost of finished goods and work in progress comprises raw materials, direct labour, 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 realisable value. Net realisable 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 under equity method / associates

- A. A subsidiary is an entity where the Company has the right to dominate its finance and operation 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 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 income 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. Changes in a parent's ownership interest in a subsidiary that do not result in the parent losing control of the subsidiary (transactions with non-controlling interests) are accounted for as equity transactions, i.e. transactions with owners in their capacity as owners. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognized directly in 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 per cent or more of the voting power of the investee. Investments in associates are accounted for using the equity method and are initially recognised at cost.
- F. The Company's share of its associates' post-acquisition profits or losses is recognised in profit

or loss, and its share of post-acquisition movements in other comprehensive income is recognised 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 recognise 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 recognised 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 recognises the Company's share of change in equity of the associate in 'capital surplus' in proportion to its ownership.
- H. Unrealised gains on transactions between the Company and its associates are eliminated to the extent of the Company's interest in the associates. Unrealised 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 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 recognised 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 recognised in profit or loss.
- K. When the Company disposes its investment in an associate and loses significant influence over this associate, the amounts previously recognised in other comprehensive income in relation to the associates 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 then the amounts previously recognised 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 recognised as capital surplus in relation to the associate are transferred to profit or loss. If it retains significant influence over this associate, then the amounts previously recognised as capital surplus in relation to the associate are transferred to profit or loss proportionately.
- M. According to "Rules Governing the Preparations 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 capitalised.
- B. Subsequent costs are included in the asset's carrying amount or recognised 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 derecognised. All other repairs and maintenance are charged to profit or loss during the financial period in which they are incurred.

C. Except for land, 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. If each component of property, plant and equipment is significant, it is depreciated separately.

D. The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each balance sheet date. 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 utilities equipment	2 ~ 19 years
Transportation equipment	2 ~ 5 years
Office 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 recognised 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 recognised 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 amortised historical cost would have been if the impairment had not been recognised.

(18) Borrowings

A. Borrowings are recognised initially at fair value, net of transaction costs incurred. Borrowings are subsequently stated at amortised cost; any difference between the proceeds (net of transaction costs) and the redemption value is recognised 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 recognised 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 draw-down 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 capitalised as a pre-payment for liquidity services and amortised 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 recognised initially at fair value and subsequently measured at amortised 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 recognised 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 recognised in profit or loss.

(21) Derecognition of financial liabilities

A financial liability is derecognised 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 recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously.

(23) Financial liabilities and equity instruments

Ordinary corporate bonds issued by the Company are initially recognised at fair value, net of transaction costs incurred. Ordinary corporate bonds are subsequently stated at amortised 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 amortised 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

Derivatives are initially recognised 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 recognised 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) Provisions

Provisions (including decommissioning) are recognized when the Company has a present legal or constructive obligation as a result of past events, and it is probable that an outflow of economic resources will be required to settle the obligation and the amount of the obligation can be reliably estimated. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation on the balance sheet date, which is discounted using a pre-tax discount rate that reflects the current market assessments of the time value of money and the risks specific to the obligation. When discounting is used, the increase in the provision due to passage of time is recognized as interest expense. Provisions are not recognized for future operating losses.

(26) 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 recognised as expenses in that period when the employees render service.

B. Pensions

(a) Defined contribution plans

For defined contribution plans, the contributions are recognised as pension expenses when they are due on an accrual basis. Prepaid contributions are recognised 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 recognised 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, together with adjustments for unrecognised past service costs. 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. Actuarial gains and losses arising on defined benefit plans are recognised in other comprehensive income in the period in which they arise, and presented in retained earnings.

iii. Past service costs are recognised immediately in profit or loss if vested immediately; if not, the past service costs are amortised on a straight-line basis over the vesting period.

C. Employees' bonus and directors' and supervisors' remuneration

Employees' bonus and directors' and supervisors' remuneration are recognised as expenses and liabilities, provided that such recognition is required under legal or constructive obligation and those amounts can be reliably estimated. However, if the accrued amounts for employees' bonus and directors' and supervisors' remuneration are different from the actual distributed amounts as resolved by the stockholders at their stockholders' meeting subsequently, the differences should be recognised based on the accounting for changes in estimates. The Company calculates the number of shares of employees' stock bonus based on the fair value per share at the previous day of the stockholders' meeting held in the year following the financial reporting year, and after taking into account the effects of ex-rights and ex-dividends.

(27) Income tax

A. The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or items recognised directly in equity, in which cases the tax is recognised 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 income tax is recognised, using the balance sheet liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the non-consolidated balance sheet. However, the deferred income 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 income 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 income 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 realised or the deferred tax liability is settled.
- D. Deferred income tax assets are recognised only to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilised. At each balance sheet date, unrecognised and recognised deferred income 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 recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously. Deferred income 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 realise the asset and settle the liability simultaneously.
- F. A deferred income tax asset shall be recognised 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 utilised.

(28) 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.

(29) 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 the value-added 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 should be 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 non-consolidated 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. Such assumptions and estimates have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year. The related information is addressed below:

(1) Critical judgements in applying the Company's accounting policies

A. Financial assets - impairment of equity investments

The Company follows the guidance of IAS 39 to determine whether a financial asset-equity investment is impaired. This determination requires significant judgement. In making this judgement, the Company evaluates, among other factors, the duration and extent to which the fair value of an equity investment is less than its cost and the financial health of and short-term business outlook for the investee, including factors such as industry and sector performance, changes in technology and operational and financing cash flow.

B. Investment property

The Company uses a portion of the property for its own use and another portion to earn rentals or for capital appreciation. When these portions cannot be sold separately and cannot be leased out separately under finance lease, the property is classified as investment property only if the own-use portion accounts for less than 10% of the property.

(2) Critical accounting estimates and assumptions

A. Evaluation of inventories

As inventories are stated at the lower of cost and net realisable value, the Company must determine the net realisable value of inventories on balance sheet date using judgements and estimates. Due to the rapid technology innovation, the Company evaluates the amounts of normal inventory consumption, obsolete inventories or inventories without market selling value on balance sheet date, and writes down the cost of inventories to the net realisable value. Such an evaluation of inventories is principally based on the demand for the products within the specified period in the future. Therefore, there might be material changes to the evaluation.

For more information regarding the carrying amount of inventories as of December 31, 2014, please refer to Note 6(5).

B. Impairment assessment of investments accounted for using equity method

The Company assesses the impairment of an investment accounted for under equity method as soon as there is any indication that it might have been impaired and its carrying amount may be recoverable. The Company assesses the recoverable amounts of an investment accounted for under equity method based on the present value of expected cash dividends receivable from the investee and expected future cash flows from the disposal of the investee, and analyses the reasonableness of related assumptions.

For more information regarding the carrying amount of the Company's investments accounted for under equity method as of December 31, 2014, please refer to Note 6(8).

C. Impairment assessment of tangible assets

The Company assesses impairment based on its subjective judgement and determines the separate cash flows of a specific group of assets, useful lives of assets and the future possible income and expenses arising from the assets depending on how assets are utilised and industrial characteristics. Any changes of economic circumstances or estimates due to the change of Company strategy might cause material impairment on assets in the future.

For more information regarding the Company's impairment on assets as of December 31, 2014, please refer to Note 6(11).

D. Realisability of deferred income tax assets

Deferred income tax assets are recognised only to the extent that it is probable that future taxable

profit will be available against which the deductible temporary differences can be utilised. Assessment of the realisability of deferred income tax assets involves critical accounting judgements and estimates of the management, including the assumptions of expected future sales revenue growth rate and profit rate, tax exempt duration, available tax credits, tax planning, etc. Any variations in global economic environment, industrial environment, and laws and regulations might cause material adjustments to deferred income tax assets.

For more information regarding the Company's recognized deferred income tax assets as of December 31, 2014, please refer to Note 6(27).

E. Calculation of accrued pension obligations

When calculating the present value of defined pension obligations, the Company must apply judgements and estimates to determine the actuarial assumptions on balance sheet date, including discount rates and expected rate of return on plan assets. Any changes in these assumptions could significantly impact the carrying amount of defined pension obligations.

For more information regarding the Company's accrued pension liabilities as of December 31, 2014, please refer to Note 6(16).

If the adopted discount rate had increased/decreased by 0.25%, the Company's accrued pension liabilities would have decreased/increased by \$265,446 and \$276,548, respectively.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	<u>December 31, 2014</u>	<u>December 31, 2013</u>
Cash:		
Cash on hand	\$ 1,183	\$ 1,340
Checking deposits and demand deposits	<u>166,685</u>	<u>158,526</u>
	<u>167,868</u>	<u>159,866</u>
Cash equivalents:		
Time deposits	1,000,000	-
Bills under repurchase agreement	<u>-</u>	<u>31,951</u>
	<u>1,000,000</u>	<u>31,951</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. The Group's maximum exposure to credit risk at balance sheet date is the carrying amount of all cash and cash equivalents.

B. The Group has no cash and cash equivalents pledged to others.

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

<u>Assets</u>	<u>December 31, 2014</u>	<u>December 31, 2013</u>
Current items:		
Financial assets held for trading		
Beneficiary certificates	<u>\$ 3,400,000</u>	<u>\$ 3,000,000</u>

A. The Company recognized net gain on financial assets and liabilities held for trading amounting to \$17,530 and \$13,649 for the years ended December 31, 2014 and 2013, respectively.

B. The Group has no financial assets at fair value through profit or loss pledged to others.

(3) Notes receivable, net

	<u>December 31, 2014</u>	<u>December 31, 2013</u>
Notes receivable	\$ 386,989	\$ 582,433
Less: Allowance for doubtful accounts	(31,302)	(77,380)
	<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, 2014</u>	<u>December 31, 2013</u>
Accounts receivable	\$ 652,776	\$ 830,817
Less: Allowance for doubtful accounts	(16,333)	(77,193)
	<u>\$ 636,443</u>	<u>\$ 753,624</u>

A. The Company has no significant past due but unimpaired financial assets.

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

	<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 period	(85,538)	-	(85,538)
At December 31	<u>\$ 8,714</u>	<u>\$ 38,921</u>	<u>\$ 47,635</u>
	<u>For the year ended December 31, 2013</u>		
	<u>Individual provision</u>	<u>Group provision</u>	<u>Total</u>
At January 1	\$ 3,367	\$ 126,351	\$ 129,718
Provision (Reversal) of impairment	213,151	(52,092)	161,059
Write-offs during the period	(136,204)	-	(136,204)
At December 31	<u>\$ 80,314</u>	<u>\$ 74,259</u>	<u>\$ 154,573</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.

D. The maximum exposure to credit risk at December 31, 2014 and 2013 was the carrying amount of each class of accounts receivable.

E. The Company holds land collateral as security for accounts receivable. The fair value of the collateral amounted to \$13,255 as of December 31, 2014.

(5) Inventories

	December 31, 2014		
	<u>Cost</u>	<u>Allowance</u>	<u>Book value</u>
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>

	December 31, 2013		
	<u>Cost</u>	<u>Allowance</u>	<u>Book value</u>
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,	
	<u>2014</u>	<u>2013</u>
Cost of goods sold	\$ 28,370,878	\$ 30,288,662
(Reversal of allowance) provision for inventory market price decline	(4,673)	3,000
(Gain) loss on physical inventory	(113)	82
Loss on production stoppage	82,590	54,475
Loss on discarding inventory	37,982	19,292
Revenue from sale of scraps	(20,395)	(22,807)
Other operating costs	1,432,121	1,444,038
	<u>\$ 29,898,390</u>	<u>\$ 31,786,742</u>

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

	<u>December 31, 2014</u>	<u>December 31, 2013</u>
Unlisted stocks	\$ 4,800	\$ 4,800
Adjustments of available-for-sale financial assets	1,350	1,350
	<u>\$ 6,150</u>	<u>\$ 6,150</u>

A. The Company recognised \$911 and (\$8,182) in other comprehensive income for fair value change and tax adjustment for the years ended December 31, 2014 and 2013, respectively.

B. On June 20, 2013, shareholders of Prince Housing and Development Corporation (the 'Prince

Housing'), the Company's investee company accounted for as available-for-sale financial assets, had adopted a resolution during the shareholders' meeting, to re-elect its directors and supervisors. After the re-election, the Company had obtained additional seats in the board of directors of Prince Housing and were determined to be able to exercise significant influence on the operations of Prince Housing. As a result, the Company changed its accounting treatment on its investment in Prince Housing to equity method retrospectively.

C.The Company has no available-for-sale financial assets pledged to others as of December 31, 2014 and 2013.

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

	<u>December 31, 2014</u>	<u>December 31, 2013</u>
Unlisted stocks	\$ 558,462	\$ 563,128
Less: Accumulated impairment	(207,413)	(181,714)
	<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, 2014 and 2013.

(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, 2014</u>	<u>December 31, 2013</u>
Cayman President Holdings, Ltd.	\$ 42,419,478	\$ 33,237,348
President Chain Store Corp.	10,708,985	9,376,813
President International Development Corp.	9,997,143	9,317,890
Ton Yi Industrial Corp.	8,833,882	8,836,762
President Securities Corp.	6,393,184	6,208,259
ScinoPharm Taiwan, Ltd.	5,324,302	5,424,066
Kai Yu Investment Co., Ltd.	2,953,010	2,419,147
Prince Housing Development Corp.	2,346,140	1,902,666
President Fair Development Corp.	2,242,260	2,458,929
Presicarre Corp.	2,208,965	2,159,034
Others (individually less than 2%) (Note)	<u>17,236,535</u>	<u>16,862,281</u>
	110,663,884	98,203,195
Less: Accumulated impairment	(86,920)	(86,920)
	<u>\$ 110,576,964</u>	<u>\$ 98,116,275</u>

(Note) The Company changed the accounting treatment for its investments in Prince Housing to equity method retrospectively. Please refer to Note 6(6) for more details.

B.Subsidiaries

For more information regarding the subsidiaries of the Company, please refer to Note 4(3) –

Basis of preparation of the 2014 consolidated financial statements.

C. Associates

The financial information of the Company's principal associates is summarised below:

	<u>December 31, 2014</u>	<u>December 31, 2013</u>
Assets	\$ 226,428,716	\$ 223,070,451
Liabilities	148,449,814	153,205,784
Revenue	106,507,815	101,957,185
Profit / (Loss)	7,698,351	5,919,517
Percentage of interest held	3.96%~37.67%	3.96%~37.67%

D. The fair value of the Company's subsidiaries and associates which have quoted market price are as follows:

	<u>December 31, 2014</u>	<u>December 31, 2013</u>
Subsidiaries:		
President Chain Store Corp.	\$ 115,403,127	\$ 97,467,263
ScinoPharm Taiwan Ltd.	14,933,578	22,461,906
Ton-Yi Industrial Corp.	14,387,149	22,012,337
Tait Marketing and Distribution Co., Ltd.	793,904	1,349,040
Associates:		
President Securities Corp.	6,104,624	6,489,600
TTET Union Corp.	4,224,873	3,718,612
Prince Housing Development Corp.	2,066,839	2,409,377
Eagle Cold Storage Enterprises Co., Ltd.	105,852	1,002,751
	<u>\$ 158,019,946</u>	<u>\$ 156,910,886</u>

F. For the years ended December 31, 2014 and 2013, the share of profit of subsidiaries, associates and joint ventures accounted for under equity method were \$9,711,196 and \$11,435,910, respectively.

(9) Property, plant and equipment

	Land	Buildings	Machinery and utilities equipment	Transportation equipment	Leasehold improvements	Other equipment	Construction in progress	Total
<u>January 1, 2014</u>								
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>\$ 7,180,292</u>	<u>\$ 1,773,194</u>	<u>\$ 1,838,163</u>	<u>\$ 40,158</u>	<u>\$ 13,095</u>	<u>\$ 958,123</u>	<u>\$ 922,177</u>	<u>\$ 12,725,202</u>
<u>For the year ended December 31, 2014</u>								
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	-	-	-	-	-	-	-	-
Cost	-	(25,612)	(855,949)	(1,370)	(3,455)	(211,252)	-	(1,097,638)
Accumulated depreciation	-	25,165	803,062	1,369	3,154	200,732	-	1,033,482
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
At December 31, 2014	<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>
<u>December 31, 2014</u>								
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>

	January 1, 2013							December 31, 2013	
	Land	Buildings	Machinery and utilities equipment	Transportation equipment	Leasehold improvements	Other equipment	Construction in progress	Total	
Cost	\$ 7,062,534	\$ 4,226,172	\$ 10,923,656	\$ 120,568	\$ 126,665	\$ 5,391,682	\$ 254,393	\$ 28,105,670	
Accumulated depreciation	-	(2,477,554)	(9,069,491)	(63,193)	(110,169)	(4,498,545)	-	(16,218,952)	
Accumulated impairment	-	(8,514)	-	-	-	-	-	(8,514)	
For the year ended	\$ 7,062,534	\$ 1,740,104	\$ 1,854,165	\$ 57,375	\$ 16,496	\$ 893,137	\$ 254,393	\$ 11,878,204	
December 31, 2013									
At January 1, 2013	\$ 7,062,534	\$ 1,740,104	\$ 1,854,165	\$ 57,375	\$ 16,496	\$ 893,137	\$ 254,393	\$ 11,878,204	
Additions	59	159	444	-	-	253	667,501	668,416	
Disposals	-	(15,778)	(491,731)	(62,645)	(19,740)	(307,471)	-	(897,365)	
Cost	-	9,616	470,202	43,621	19,409	294,666	-	837,514	
Accumulated depreciation	-	(112,314)	(432,240)	(14,092)	(3,753)	(243,153)	-	(805,552)	
Reversal of impairment	-	1,445	-	-	-	-	-	1,445	
Reclassification (Note)	117,699	149,962	437,323	15,899	683	320,691	283	1,042,540	
At December 31, 2013	\$ 7,180,292	\$ 1,773,194	\$ 1,838,163	\$ 40,158	\$ 13,095	\$ 958,123	\$ 922,177	\$ 12,725,202	
December 31, 2013									
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)	
At December 31, 2013	\$ 7,180,292	\$ 1,773,194	\$ 1,838,163	\$ 40,158	\$ 13,095	\$ 958,123	\$ 922,177	\$ 12,725,202	

(Note) Transferred from "Prepayment for equipment", "Other non-current assets" and "Prepayments".

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:

	For the years ended December 31,	
	2014	2013
Amount capitalized	\$ 18,163	\$ 12,105
Interest rate range	1.25%~1.36%	1.25%~1.27%

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, please refer to Note 8, “Pledged assets”.

(10) Investment property

	Land	Buildings	Total
<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</u>			
<u>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) Transferred from “Prepayment for equipment”and “Other non-current assets”.

	<u>Land</u>	<u>Buildings</u>	<u>Total</u>
<u>At January 1, 2013</u>			
Cost	\$ 3,180,053	\$ 1,884,602	\$ 5,064,655
Accumulated depreciation	-	(470,035)	(470,035)
Accumulated impairment	(6,185)	-	(6,185)
	<u>\$ 3,173,868</u>	<u>\$ 1,414,567</u>	<u>\$ 4,588,435</u>
<u>For the year ended December 31, 2013</u>			
At January 1, 2013	\$ 3,173,868	\$ 1,414,567	\$ 4,588,435
Disposals — Cost	-	(761)	(761)
— Accumulated depreciation	-	757	757
Depreciation	-	(39,025)	(39,025)
Reversal of impairment	2,455	-	2,455
Reclassification (Note)	-	890	890
At December 31, 2013	<u>\$ 3,176,323</u>	<u>\$ 1,376,428</u>	<u>\$ 4,552,751</u>
<u>December 31, 2013</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>

(Note) Transferred from “Prepayment for equipment”.

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>2014</u>	<u>2013</u>
Rental revenue from the lease of the investment	<u>\$ 275,056</u>	<u>\$ 275,052</u>
Direct operating expenses arising from the investment property that generated income in the year	<u>\$ 48,489</u>	<u>\$ 45,628</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 at December 31, 2014 and 2013 ranged from \$9,121,965 to \$9,567,298, which were assessed based on the reports of independent appraisers.

C. The Company purchased agricultural land for other uses in the future. The decision on the purpose of the land has not yet been decided, however, this was recognised 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, please refer to Note 8, “Pledged assets”.

(11) Impairment of non-financial assets

A.The Company recognised (impairment loss) and gain on reversal of impairment for the years ended December 31, 2014 and 2013 were (\$22,651) and \$3,900, respectively (shown as “Other gains and losses”). Details are as follows:

	For the years ended December 31,			
	2014		2013	
Items	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:				
Property, plant and equipment	(\$ 22, 446)	\$ -	\$ 1, 445	\$ -
Investment property	(205)	-	2, 455	-
	<u>(\$ 22, 651)</u>	<u>\$ -</u>	<u>\$ 3, 900</u>	<u>\$ -</u>

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

	For the years ended December 31,			
	2014		2013	
Segments	Recognized in profit or loss	Recognized in other comprehensive income	Recognized in profit or loss	Recognized in other comprehensive income
Company	\$ 625	\$ -	\$ 4, 240	\$ -
Feeds business	(23, 276)	-	(340)	-
	<u>(\$ 22, 651)</u>	<u>\$ -</u>	<u>\$ 3, 900</u>	<u>\$ -</u>

(12) Short-term borrowings

	December 31, 2014	December 31, 2013	Collateral or security
Bank unsecured borrowing	<u>\$ 33, 464</u>	<u>\$ 78, 423</u>	None
Interest rate range	<u>0.72%~1.27%</u>	<u>0.82%~0.90%</u>	

(13) Other payables

	<u>December 31, 2014</u>	<u>December 31, 2013</u>
Employees' bonus and remuneration for directors and supervisors	\$ 1,165,759	\$ 1,292,985
Accrued salaries and bonuses	1,010,342	1,143,812
Accrued advertising and promotion expenses	291,609	482,973
Bonus payable for outlet channel	280,160	336,184
Payables for equipment	217,770	159,469
Others	1,768,892	1,335,552
	<u>\$ 4,734,532</u>	<u>\$ 4,750,975</u>

(14) Corporate bonds payable

	<u>December 31, 2014</u>	<u>December 31, 2013</u>
Unsecured bonds payable	\$ 24,650,000	\$ 17,650,000
Less: Current portion of bonds payable	(3,150,000)	(2,400,000)
	<u>\$ 21,500,000</u>	<u>\$ 15,250,000</u>

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

(a) Total issue amount: \$2,200,000, including \$700,000 of A and \$1,500,000 of B

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

(c) Coupon rate:

(i) A Bond: the coupon rate is 1.22% per annum

(ii) B Bond: the coupon rate is 1.57% per annum

(d) Term of interest repayment:

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

(e) Repayment term:

(i) A Bond: the bonds are repayable in June 2013 upon the maturity of the bonds.

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

(f) Period:

(i) A Bond: 3 years, from June 25, 2010 to June 25, 2013

(ii) B Bond: 5 years, from June 25, 2010 to June 25, 2015

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

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

(a) Total issue amount: \$1,800,000

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

(c) Coupon rate: 1.23%

(d)Term of interest repayment:

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

(e)Repayment term:

The bonds are repayable starting October 2014 to October 2015 in two installments at the rate of 50% and 50%, respectively.

(f)Period:5 years, from October 27, 2010 to October 27,2015

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

C.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.

D.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.

E.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.

F. 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.

G. 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.

H. 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, 2014</u>	<u>December 31, 2013</u>	<u>Collateral</u>
Unsecured bank borrowings	\$ 10,950,000	\$ 8,990,000	None
Revolving credit facility	<u>2,300,000</u>	<u>2,000,000</u>	None
	13,250,000	10,990,000	
Less: Prepaid interest	(<u>1,124</u>)	(<u>1,726</u>)	
	<u>\$ 13,248,876</u>	<u>\$ 10,988,274</u>	
Range of maturity dates	<u>2. 2016~</u> <u>3. 2019</u>	<u>1. 2015~</u> <u>12. 2016</u>	
Range of interest rates	<u>0.90%~1.22%</u>	<u>0.90%~1.29%</u>	

(16) Pensions

A. The Company has defined benefit pension plans 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.

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

	<u>December 31, 2014</u>	<u>December 31, 2013</u>
Present value of funded defined benefit obligations	(\$ 9,904,575)	(\$ 9,931,702)
Fair value of plan assets	<u>5,422,907</u>	<u>5,090,180</u>
Net liability in the balance sheet	<u>(\$ 4,481,668)</u>	<u>(\$ 4,841,522)</u>

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

	<u>2014</u>	<u>2013</u>
At January 1	\$ 9,931,702	\$ 9,837,745
Current service cost	144,633	151,487
Interest cost	171,068	145,931
Actuarial gain	(74,915)	(10,198)
Benefits paid	<u>(267,913)</u>	<u>(193,263)</u>
At December 31	<u>\$ 9,904,575</u>	<u>\$ 9,931,702</u>

(c) Movements in fair value of plan assets:

	<u>2014</u>	<u>2013</u>
At January 1	\$ 5,090,180	\$ 4,743,436
Expected return on plan assets	88,331	71,262
Actuarial gain (loss)	30,947	(9,720)
Employer contributions	476,384	475,888
Benefits paid	<u>(262,935)</u>	<u>(190,686)</u>
At December 31	<u>\$ 5,422,907</u>	<u>\$ 5,090,180</u>

(d) Amounts of expenses recognised in statement of comprehensive income:

	<u>2014</u>	<u>2013</u>
Current service cost	\$ 144,633	\$ 151,487
Interest cost	171,068	145,931
Expected return on plan assets	(88,331)	(71,262)
Past service cost	-	6,526
Current pension cost	<u>\$ 227,370</u>	<u>\$ 232,682</u>

Details of cost and expenses recognised in statement of comprehensive income are as follows:

	<u>2014</u>	<u>2013</u>
Cost of sales	\$ 122,215	\$ 125,879
Selling expenses	51,706	52,989
General and administrative expenses	42,903	44,080
Research and development expenses	<u>10,546</u>	<u>9,734</u>
	<u>\$ 227,370</u>	<u>\$ 232,682</u>

(e) Amounts of actuarial gains or losses recognised under other comprehensive income are as follows:

	<u>2014</u>	<u>2013</u>
Recognition for current period	<u>\$ 105,862</u>	<u>\$ 478</u>
Accumulated amount	<u>(\$ 446,180)</u>	<u>(\$ 552,042)</u>

(f) 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 utilisation plan and the "Regulations for Revenues, Expenditures, Safeguard and Utilisation of the Labor Retirement Fund" (Article 6: The scope of utilisation 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 utilisation 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 constitution of fair value of plan assets as of December 31, 2014 and 2013 is given in the Annual Labor Retirement Fund Utilisation 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 utilisation 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.

For the years ended December 31, 2014 and 2013, the Company's actual returns on plan assets was \$119,278 and \$61,542, respectively.

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

	<u>For the years ended December 31,</u>	
	<u>2014</u>	<u>2013</u>
Discount rate	<u>1.75%</u>	<u>1.75%</u>
Future salary increases	<u>2.75%</u>	<u>2.75%</u>
Expected return on plan assets	<u>1.75%</u>	<u>1.75%</u>

Assumptions regarding future mortality experience are set based on actuarial advice in

accordance with published statistics and experience in each territory.

(h) Historical information of experience adjustments was as follows:

	For the years under December 31,		
	2014	2013	2012
Present value of defined benefit obligation	(\$ 9,904,575)	(\$ 9,931,702)	(\$ 9,837,745)
Fair value of plan assets	5,422,907	5,090,180	4,743,436
Plan deficit	(\$ 4,481,668)	(\$ 4,841,522)	(\$ 5,094,309)
Experience adjustments on plan liabilities	\$ 74,915	\$ 10,198	(\$ 506,185)
Experience adjustments on plan assets	\$ 30,947	(\$ 9,720)	(\$ 46,335)

(i) Expected contributions to the defined benefit pension plans of the Company within one year from December 31, 2014 are \$211,322.

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 defined contribution pension plan of the Company for the years ended December 31, 2014 and 2013 were \$132,953 and \$127,347, respectively.

(17) Share capital

A. As of December 31, 2014, the Company's authorized capital was \$60,000,000, and the paid-in capital was \$54,634,763, consisting of 5,463,476 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:

	For the years ended December 31,	
	2014	2013
Balance as at January 1	5,154,223	4,862,474
Issuance of shares through capitalization of retained earnings	309,253	291,749
Balance as at December 31	5,463,476	5,154,223

C. On June 25, 2013, the Company's shareholders adopted a resolution to issue shares of common stock due to capitalization of retained earnings of \$2,917,485 and obtained approval from the SFC. The effective date of capitalization was set on August 16, 2013.

D. 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.

(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, 2014 and 2013 are as follows:

	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>

	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, 2013	\$489,454	\$ 3,097,692	\$ 192,408	\$ 140,863	\$3,920,417
Acquisition or disposal of subsidiaries	-	(13,469)	-	-	(13,469)
Disposal of investments accounted for under the equity method	-	-	(10,484)	379	(10,105)
Adjustment for change in capital reserve of investee companies	-	-	(21,171)	-	(21,171)
December 31, 2013	<u>\$489,454</u>	<u>\$ 3,084,223</u>	<u>\$ 160,753</u>	<u>\$ 141,242</u>	<u>\$3,875,672</u>

Please refer to Note 6(34) 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. Directors' and supervisors' remuneration shall comprise 2% and at least 0.2% for employees' bonuses.

- 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 reserval of \$619 for both the years ended December 31, 2014 and 2013.
- D. For the years ended December 31, 2014 and 2013, employees' bonus and directors' and supervisors' remuneration were accrued at \$1,165,759 and \$1,292,985, respectively, which were based on the after tax earnings of related periods, considering legal reserve calculated by the percentage prescribed under the Company's Articles of Incorporation. The actual amount approved at the shareholders' meeting for employees' bonus and directors' and supervisors' remuneration for 2013 was \$1,296,964, which was different from the estimated amount recognized in the 2013 financial statements by \$3,979. Such difference was recognized in profit and loss for the year ended December 31, 2014. Information about the appropriation of employees' bonus and directors' and supervisors' 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.
- E. The Company recognized dividends distributed to owners amounting to \$9,724,949 (\$1.40 (in dollars) per share as cash dividend and \$0.60 (in dollars) per share as stock dividends) for the year ended December 31, 2013. On June 24, 2014, the stockholders during their meeting proposed total dividends for 2013 of \$10,823,868, constituting \$1.50 (in dollars) per share for cash dividends and \$0.6 (in dollars) per share for stock dividends. On March 26, 2015, the Board of Directors during its meeting proposed total dividends for 2014 of \$9,834,257, constituting \$1.40 (in dollars) per share for cash dividends and \$0.6 (in dollars) per share for stock dividends.
- F. 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, 2014, the Group recognized special

reserve of \$105,429 in accordance with IAS 28, “Investments in Associates and Joint Ventures”. G. The Group sold its investment in Cargill President Holdings Pte. Ltd. in 2013. However, as the Group has elected to reset the cumulative translation difference from foreign operations to zero at the date of transition to IFRSs, it increased its retained earnings and set aside a special reserve on the date of transition. On the date of disposal of the aforementioned investments, the Group reversed proportionately the special reserve of \$72,443 for the year ended December 31, 2013. There is no such item for the year ended December 31, 2014.

(20) Other equity items

	<u>For the year ended December 31, 2014</u>		
	<u>Currency translation difference</u>	<u>Available-for-sale financial assets</u>	<u>Total</u>
January 1, 2014 (Note)	\$ 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>
	<u>For the year ended December 31, 2013</u>		
	<u>Currency translation difference</u>	<u>Available-for-sale financial assets</u>	<u>Total</u>
January 1, 2013 (Note)	(\$ 1,201,113)	\$ 1,326,727	\$ 125,614
Currency translation differences			
— Company	1,580,143	—	1,580,143
— Subsidiaries	605,312	—	605,312
— Associates	13,505	—	13,505
Fair value adjustment			
— Company	—	(8,182)	(8,182)
— Subsidiaries	—	(467,507)	(467,507)
— Associates	—	250,656	250,656
December 31, 2013	<u>\$ 997,847</u>	<u>\$ 1,101,694</u>	<u>\$ 2,099,541</u>

Note: The Group had obtained the ability to exercise significant influence in the operations of Prince Housing and Development Corp. (‘Prince Housing’). Accordingly, the Group changed the accounting treatment for its investment in Prince Housing to the equity method retrospectively. Please refer to Note 6(6) for detailed information.

(21) Operating revenue

	For the years ended December 31,	
	2014	2013
Sales revenue	\$ 42,133,969	\$ 45,074,217
Less: Sales returns	(110,982)	(158,891)
Sales allowance	(3,295,874)	(4,136,992)
Other operating revenues	1,498,271	1,565,682
	<u>\$ 40,225,384</u>	<u>\$ 42,344,016</u>

(22) Other income

	For the years ended December 31,	
	2014	2013
Interest income	\$ 2,438	\$ 1,088
Rental income	331,708	330,197
Gain on disposal of other assets	6,701	-
Other income	1,417,305	1,176,654
	<u>\$ 1,758,152</u>	<u>\$ 1,507,939</u>

(23) Other gains and losses

	For the years ended December 31,	
	2014	2013
Net gain on financial assets at fair value through profit or loss	\$ 17,530	\$ 13,649
Gain on disposal of investments	351,940	220,445
Net currency exchange gain (loss)	2,084 (700)
Loss from disposal of property, plant and equipment	(47,896) (20,552)
(Impairment loss) reversal of impairment loss	(48,350)	3,900
Loss from tainted oil scandal	(254,406)	-
Other expenses	(1,081,579)	(1,073,980)
	<u>(\$ 1,060,677)</u>	<u>(\$ 857,238)</u>

(24) Finance costs

	For the years ended December 31,	
	2014	2013
Interest expense:		
Bank borrowings	\$ 425,249	\$ 349,466
Less: capitalization of qualifying assets	(18,163)	(12,105)
	<u>\$ 407,086</u>	<u>\$ 337,361</u>

(25) Expenses by nature

	For the year ended December 31, 2014		
	<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	1,166	3,979	5,145
	<u>\$ 3,296,084</u>	<u>\$ 3,932,842</u>	<u>\$ 7,228,926</u>

	For the year ended December 31, 2013		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Employee benefit expenses	\$ 2,670,695	\$ 4,004,075	\$ 6,674,770
Depreciation	656,277	116,547	772,824
Amortization	2,420	3,293	5,713
	<u>\$ 3,329,392</u>	<u>\$ 4,123,915</u>	<u>\$ 7,453,307</u>

(26) Employee benefit expense

	For the year ended December 31, 2014		
	<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 expenses	201,548	160,687	362,235
Pension costs	189,429	170,894	360,323
Other personnel expenses	115,040	77,229	192,269
	<u>\$ 2,639,581</u>	<u>\$ 3,791,288</u>	<u>\$ 6,430,869</u>

	For the year ended December 31, 2013		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Wages and salaries	\$ 2,166,656	\$ 3,605,050	\$ 5,771,706
Labor and health insurance expenses	196,611	152,934	349,545
Pension costs	190,834	169,195	360,029
Other personnel expenses	116,594	76,896	193,490
	<u>\$ 2,670,695</u>	<u>\$ 4,004,075</u>	<u>\$ 6,674,770</u>

As of December 31, 2014 and 2013, the Company had 5,237 and 5,178 employees, respectively.

(27) Income tax

A. Income tax expense

(a) Components of income tax expense:

	For the years ended December 31,	
	2014	2013
Current tax:		
Income tax incurred in current period	\$ 182,016	\$ 104,766
(Over) under provision of prior year's income tax	(1,536)	6,507
Total current tax	<u>180,480</u>	<u>111,273</u>
Deferred tax:		
Origination and reversal of temporary differences	<u>231,817</u>	<u>267,313</u>
Income tax expense	<u>\$ 412,297</u>	<u>\$ 378,586</u>

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

	For the years ended December 31,	
	2014	2013
Actuarial gains/losses on defined benefit obligations	\$ 17,996	\$ 81
Fair value gains/losses on available-for-sale financial assets	(911)	8,182
Income tax expense	<u>\$ 17,085</u>	<u>\$ 8,263</u>

B. Reconciliation between income tax expense and accounting profit:

	For the years ended December 31,	
	2014	2013
Income tax at the statutory tax rate	\$ 1,960,972	\$ 2,234,280
Effects from items disallowed by tax laws	(1,425,446)	(1,814,925)
Effect from investment tax credit	(84,801)	(163,585)
Effect from five-year tax exemption project	(3,185)	(1,200)
Effect from tax-exempt income	(86,405)	(26,657)
(Over) under provision of prior year's income tax	(1,536)	6,507
Additional 10% tax on undistributed earnings	<u>52,698</u>	<u>144,166</u>
Income tax expense	<u>\$ 412,297</u>	<u>\$ 378,586</u>

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

	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 revaluation	(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>

For the year ended December 31, 2013

	January 1	Recognized in profit or loss	Recognized in other comprehensive income	December 31
Deferred tax assets				
Temporary differences				
Allowance for doubtful accounts	\$ 16,454	\$ 8,912	\$ -	\$ 25,366
Pensions	895,043	(41,362)	(81)	853,600
Impairment of assets	1,448	(246)	-	1,202
Employee benefits-unused compensated absences	35,020	1,360	-	36,380
Employee benefits	10,159	128	-	10,287
Unrealized loss	12,745	(2)	-	12,743
Investment loss	64,547	1,060	-	65,607
Unrealized loss on currency exchange	246	(246)	-	-
Unrealized loss on inventory market value decline	284	511	-	795
Investment tax credits	<u>608,721</u>	<u>(176,581)</u>	<u>-</u>	<u>432,140</u>
	<u>\$ 1,644,667</u>	<u>(\$ 206,466)</u>	<u>(\$ 81)</u>	<u>\$ 1,438,120</u>
Deferred tax liabilities				
Temporary differences				
Unrealized gain on currency exchange	\$ -	(\$ 160)	\$ -	(\$ 160)
Depreciation charge	(273,425)	(1,388)	-	(274,813)
Rental income	(20,280)	329	-	(19,951)
Incremental tax on land revaluation	(1,076,566)	-	-	(1,076,566)
Foreign investment income	<u>(150,498)</u>	<u>(59,628)</u>	<u>(8,182)</u>	<u>(218,308)</u>
	<u>(\$ 1,520,769)</u>	<u>(\$ 60,847)</u>	<u>(\$ 8,182)</u>	<u>(\$ 1,589,798)</u>
	<u>\$ 123,898</u>	<u>(\$ 267,313)</u>	<u>(\$ 8,263)</u>	<u>(\$ 151,678)</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, 2014			
<u>Qualifying items</u>	<u>Unused tax credits</u>	<u>Unrecognized deferred tax assets</u>	<u>Final year tax credits are due</u>
Shareholders' investment credit	\$ 282,000	\$ -	2016

December 31, 2013			
<u>Qualifying items</u>	<u>Unused tax credits</u>	<u>Unrecognized deferred tax assets</u>	<u>Final year tax credits are due</u>
Shareholders' investment credit	\$ 432,140	\$ -	2016

E. The Company's income tax returns through 2012 have been assessed and approved by the Tax Authority, and there were no disputes existing between the Company and the Authority.

F. Unappropriated retained earnings:

	<u>December 31, 2014</u>	<u>December 31, 2013</u>
Earnings generated in and before 1997	\$ 36,165	\$ 36,165
Earnings generated in and after 1998	12,257,076	13,271,306
	<u>\$ 12,293,241</u>	<u>\$ 13,307,471</u>

G. As of December 31, 2014 and 2013, the balance of the imputation tax credit account was \$109,564 and \$95,839, respectively. As dividends were approved at the stockholders' meeting on June 24, 2014 and June 25, 2013 and with the dividend distribution date set on August 15, 2014 and August 16, 2013 by the Board of Directors, respectively, the creditable tax rate for the unappropriated retained earnings of 2013 and 2012 was 9.18% and 11.97%, respectively, and the creditable tax rate for 2014 is expected to be 2.37%.

(28) Earnings per share

	<u>For the year ended December 31, 2014</u>		
		Weighted average number of ordinary shares outstanding	Earnings per share
	<u>Amount after tax</u>	<u>(shares in thousands)</u>	<u>(in dollars)</u>
<u>Basic earnings per share</u>			
Profit attributable to the ordinary shareholders	<u>\$ 11,122,830</u>	<u>5,463,476</u>	<u>\$ 2.04</u>
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders	\$ 11,122,830	5,463,476	
Assumed conversion of all dilutive potential ordinary shares			
Employees' bonus	<u>-</u>	<u>21,094</u>	
Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares	<u>\$ 11,122,830</u>	<u>5,484,570</u>	<u>\$ 2.03</u>
	<u>For the year ended December 31, 2013</u>		
		Weighted average number of ordinary shares outstanding	Earnings per share
	<u>Amount after tax</u>	<u>(shares in thousands)</u>	<u>(in dollars)</u>
<u>Basic earnings per share</u>			
Profit attributable to the ordinary shareholders	<u>\$ 12,764,241</u>	<u>5,463,476</u>	<u>\$ 2.34</u>
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders	\$ 12,764,241	5,463,476	
Assumed conversion of all dilutive potential ordinary shares			
Employees' bonus	<u>-</u>	<u>22,923</u>	
Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares	<u>\$ 12,764,241</u>	<u>5,486,399</u>	<u>\$ 2.33</u>

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, 2013.

B.As employees' bonus could be distributed in the form of stock, the diluted EPS computation shall include those estimated shares that would increase from employees' stock bonus issuance in the weighted-average number of common shares outstanding during the reporting year, taking into account the dilutive effects of stock bonus on potential common shares; whereas, basic EPS shall be calculated based on the weighted-average number of common shares outstanding during the reporting year that include the shares of employees' stock bonus for the appropriation of prior year earnings, which have already been resolved at the stockholders' meeting held in the reporting year. Since capitalization of employees' bonus no longer belongs to distribution of stock dividends, the calculation of basic EPS and diluted EPS for all periods presented shall not be adjusted retroactively.

(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, 2014</u>	<u>December 31, 2013</u>
Within one year	\$ 320,692	\$ 292,454
More than one year but not exceeding five years	868,055	939,605
More than five years	<u>566,365</u>	<u>728,263</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, 2014</u>	<u>December 31, 2013</u>
Within one year	\$ 10,400	\$ 24,782
More than one year but not exceeding five years	152,801	100,322
More than five years	<u>158,388</u>	<u>24,900</u>
	<u>\$ 321,589</u>	<u>\$ 150,004</u>

(30) Non-cash transactions

A. Investing activities with partial cash payments:

	For the years ended December 31,	
	2014	2013
Purchase of property, plant and equipment and investment property	\$ 684,472	\$ 668,416
Add: opening balance of payables for equipment	159,469	68,479
Less: ending balance of other payables for equipment	(219,457)	(159,469)
capitalization of interest	(10,105)	(4,607)
Cash paid for acquisition of property, plant and equipment	<u>\$ 614,379</u>	<u>\$ 572,819</u>

B. Investing activities with no cash flow effects:

	For the years ended December 31,	
	2014	2013
Prepayments for equipment reclassified to property, plant and equipment and investment property	<u>\$ 1,370,357</u>	<u>\$ 1,031,176</u>
Other assets - non-current reclassified to investment property	<u>\$ 155</u>	<u>\$ 12,254</u>
Prepayments reclassified to property, plant and equipment	<u>\$ 4,888</u>	<u>\$ -</u>

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,	
	2014	2013
Sales of services:		
— Subsidiaries	\$ 26,876,483	\$ 27,280,111
— Associates	<u>4,585,783</u>	<u>4,857,873</u>
	<u>\$ 31,462,266</u>	<u>\$ 32,137,984</u>

The collection period for related parties was two weeks after sales of foods, 60~120 days after sales of foodstuff and animal feed products and 10~15 days after sales of soybean products. The collection period for related parties was approximately one month after sales, except as

follows: two months for sales to companies of outlet channel and one month for sales to companies that operate both in outlet channel and traditional channel; two weeks for sales to companies of traditional channel; Uni-President Vendor Corp. and Retail Support International Corp. closes its accounts 30~60 days 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,	
	2014	2013
Purchases of goods:		
— Subsidiaries	\$ 1,445,127	\$ 1,559,546
— Associates	165,853	234,045
	<u>\$ 1,610,980</u>	<u>\$ 1,793,591</u>

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

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

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

C. Other expenses

	For the years ended December 31,	
	2014	2013
Shipping expenses:		
— Subsidiaries	\$ 522,650	\$ 516,647
— Associates	132,738	141,358
	<u>\$ 655,388</u>	<u>\$ 658,005</u>
Advertising expenses:		
— Subsidiaries	\$ 722,678	\$ 826,263
— Associates	12,314	3,023
	<u>\$ 734,992</u>	<u>\$ 829,286</u>
Other expenses:		
— Subsidiaries	\$ 149,826	\$ 144,685
— Associates	34,053	29,476
	<u>\$ 183,879</u>	<u>\$ 174,161</u>

D.Rental income

	For the years ended December 31,	
	2014	2013
— Subsidiaries	\$ 130,954	\$ 127,781
— Associates	2,919	2,948
	<u>\$ 133,873</u>	<u>\$ 130,729</u>

E.Other income

	For the years ended December 31,	
	2014	2013
Management and technical consultancy fees:		
— Subsidiaries	\$ 509,582	\$ 451,588
— Associates	59,714	60,838
	<u>\$ 569,296</u>	<u>\$ 512,426</u>
Others:		
— Subsidiaries	\$ 330,193	\$ 181,150
— Associates	13,542	12,499
	<u>\$ 343,735</u>	<u>\$ 193,649</u>

F.Accounts receivable

	December 31, 2014	December 31, 2013
Receivables from related parties:		
— Subsidiaries	\$ 2,847,781	\$ 2,956,686
— Associates	431,157	375,924
	<u>\$ 3,278,938</u>	<u>\$ 3,332,610</u>

G.Other receivables

	December 31, 2014	December 31, 2013
Other receivables from related parties:		
— Subsidiaries	\$ 352,625	\$ 115,735
— Associates	6,895	33,442
	<u>\$ 359,520</u>	<u>\$ 149,177</u>

H.Accounts payable

	December 31, 2014	December 31, 2013
Payable to related parties:		
— Subsidiaries	\$ 122,984	\$ 121,529
— Associates	7,071	15,429
	<u>\$ 130,055</u>	<u>\$ 136,958</u>

I. Other payables

	<u>December 31, 2014</u>	<u>December 31, 2013</u>
Other payables to related parties:		
— Subsidiaries	\$ 612,380	\$ 585,601
— Associates	<u>197,457</u>	<u>222,095</u>
	<u>\$ 809,837</u>	<u>\$ 807,696</u>

J. Property transactions

(a) Purchase of property:

	<u>December 31, 2014</u>	<u>December 31, 2013</u>
Purchase of property, plant and equipment:		
— Subsidiaries	<u>\$ 9,158</u>	<u>\$ 2,998</u>

(b) Disposal of investment:

In 2014, the Company sold 23,972 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>2014</u>	<u>2013</u>
Salaries and other short-term employee benefits	\$ 316,974	\$ 405,767
Service allowance	15,360	16,613
Directors' and supervisors' remuneration and employees' bonus	<u>206,825</u>	<u>226,040</u>
	<u>\$ 539,159</u>	<u>\$ 648,420</u>

8. PLEGGED ASSETS

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

<u>Assets pledged</u>	<u>December 31, 2014</u>	<u>December 31, 2013</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>	

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

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED CONTRACT COMMITMENTS

- (1) As of December 31, 2014 and 2013, the unused letters of credit amounted to \$658,004 and \$607,835, respectively.
- (2) As of December 31, 2014 and 2013, the remaining balance due for construction in progress and prepayments for equipment was \$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 and September 2014, respectively, and terms of agreements were from December 31, 2013 to December 30, 2016 and September 30, 2014 to September 7, 2018, respectively. Under the terms of the agreements, the Company agreed that:
 - A. The current ratio computed from the year-end audited non-consolidated financial statements shall not be below 75%.
 - B. The debt-to-equity ratio computed from the year-end audited non-consolidated financial statements shall not be above 150%.
 - C. The interest coverage ratio computed from the year-end audited non-consolidated financial statements shall not be below 150%.
 - D. The year-end audited consolidated tangible stockholders' equity shall not be less than \$30,000,000.
- (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 been pronouncing a judgment on this case on October 17, 2013, and that 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 manufacture process. The CFCT has filed an appeal with the Taiwan Hights 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 and liabilities at fair value through profit or loss, notes receivable, accounts receivable (including related parties), other receivables (including related parties), short-term borrowings, notes payable, accounts payable (including related parties), and other payables (including related parties) 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.

	<u>December 31, 2014</u>		<u>December 31, 2013</u>	
	<u>Book Value</u>	<u>Fair Value</u>	<u>Book Value</u>	<u>Fair Value</u>
Financial assets:				
Guarantee deposits paid	\$ 146,869	\$ 146,869	\$ 142,002	\$ 142,002
Financial liabilities:				
Bonds payable (Inclusive of current portion)	24,650,000	24,650,000	17,650,000	17,650,000
Long-term borrowings (Inclusive of current portion)	13,248,876	13,248,876	10,988,274	10,988,274
Guarantee deposits	88,764	88,764	87,951	87,951

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 currencies 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, 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

December 31, 2013

	<u>Foreign currency amount (in thousands)</u>	<u>Exchange rate</u>	<u>Book value</u>
(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) The influence due to the fluctuations of the exchange rate between NTD and USD is primarily from cash and cash equivalents, accounts receivables, other receivables, financial assets accounted for under equity method, and borrowings denominated in USD. As of December 31, 2014 and 2013, 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 then ended would increase/decrease by \$373,887 or increase/decrease by \$295,219, 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, post-tax profit for the years ended December 31, 2014 and 2013 would have increased/decreased by \$68,000 and \$60,000 as a result of gains/losses on equity securities classified as at fair value through profit or loss, respectively. Other components of equity would have increased/decreased by \$123 equally 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, 2014 and 2013, 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, 2014 and 2013 would have increased /decreased by \$11,025 and \$9,187, 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, 2014 and 2013, 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) The table below analyses the Company's non-derivative financial liabilities and net-settled or gross-settled derivative financial liabilities into relevant maturity groupings 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.

December 31, 2014	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	More than 5 years
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	-	9,950,000	3,300,000	-
December 31, 2013	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	More than 5 years
Non-derivative financial liabilities				
Short-term borrowings	\$ 78,423	\$ -	\$ -	\$ -
Notes payable	7,271	-	-	-
Accounts payable (Including related parties)	1,451,303	-	-	-
Other payables	5,558,671	-	-	-
Bonds payable (note)	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. The table below analyses financial instruments measured at fair value, by valuation method.

The different levels have been defined as follows:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2: Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).

Level 3: Inputs for the asset or liability that are not based on observable market data.

The following table presents the Company's financial assets and liabilities that are measured at fair value at December 31, 2014 and 2013.

<u>December 31, 2014</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Financial assets:				
Financial assets at fair value through profit or loss	\$ 3,400,000	\$ -	\$ -	\$ 3,400,000
Available-for-sale financial assets	<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>December 31, 2013</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Financial assets:				
Financial assets at fair value through profit or loss	\$ 3,000,000	\$ -	\$ -	\$ 3,000,000
Available-for-sale financial assets	<u>-</u>	<u>-</u>	<u>6,150</u>	<u>6,150</u>
	<u>\$ 3,000,000</u>	<u>\$ -</u>	<u>\$ 6,150</u>	<u>\$ 3,006,150</u>

- B. The fair value of financial instruments traded in active markets is based on quoted market prices at the balance sheet date. A market is regarded as active if quoted prices are readily and regularly available from an exchange, dealer, broker, industry group, pricing service, or regulatory agency, and those prices represent actual and regularly occurring market transactions on an arm's length basis. The quoted market price used for financial assets held by the Company is the current bid price. These instruments are included in level 1. Instruments included in level 1 comprise primarily equity instruments and debt instruments classified as financial assets/financial liabilities at fair value through profit or loss or available-for-sale financial assets.
- C. The fair value of financial instruments that are not traded in an active market (for example, over-the-counter derivatives) is determined by using valuation techniques. These valuation techniques maximize the use of observable market data where it is available and rely as little as possible on entity specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2.
- D. If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3.
- E. Specific valuation techniques used to value financial instruments include:
- (a) Quoted market prices or dealer quotes for similar instruments.
 - (b) The fair value of forward foreign exchange contracts is determined using forward exchange rates at the balance sheet date, with the resulting value discounted back to present value.
 - (c) Other techniques, such as discounted cash flow analysis, are used to determine fair value for the remaining financial instruments.

F. The following table presents the changes in level 3 instruments for the years ended December 31, 2014 and 2013.

	<u>2014</u>	<u>2013</u>
	<u>Equity Securities</u>	<u>Equity Securities</u>
At January 1 and December 31	<u>\$ 6,150</u>	<u>\$ 6,150</u>

13. SUPPLEMENTARY DISCLOSURES

(1) Significant transaction information

(The disclosure of information on subsidiaries were prepared based on audited financial statements of subsidiaries as of and for the year ended December 31, 2014)

A. Loans to others :

Number	Name	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 11)	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
												Item	Value			
1	Cayman President Holdings Ltd.	Sanshui Jiamibao Commerce Co., Ltd.	Other receivables	Y	\$ 949,500	\$ 949,500	\$ 949,500	1.69~1.73	2	\$ -	Additional operating capital	-	\$ -	\$ 66,147,696	\$ 66,147,696	(Note 2)
1	Cayman President Holdings Ltd.	Uni-President (Vietnam) Co., Ltd.	Other receivables	Y	949,500	949,500	639,000	1.47	2	-	Additional operating capital	-	-	66,147,696	66,147,696	(Note 2)
1	Cayman President Holdings Ltd.	Uni-President Foodstuff (BVN) Holdings Ltd.	Other receivables	Y	949,500	949,500	446,582	-	2	-	Additional operating capital	-	-	66,147,696	66,147,696	(Note 2)
1	Cayman President Holdings Ltd.	President International Trade & Investment Corp.	Other receivables	Y	6,330	6,330	6,330	-	2	-	Additional operating capital	-	-	66,147,696	66,147,696	(Note 2)
2	Kai Yu Investment Co., Ltd.	Kai Nan Investment Co., Ltd.	Other receivables	Y	257,500	257,500	188,900	1.20	2	-	Additional operating capital	-	-	500,000	1,243,583	(Note 3)
3	Uni-President Dream Parks Corp.	Shanghai Uni-President Dream Parks Trading Corp.	Other receivables	Y	12,660	12,660	6,330	2.3~2.4	2	-	Additional operating capital	-	-	11,946	47,785	(Note 4)
4	President International Development Corp.	President Property Corp.	Other receivables	Y	500,000	500,000	-	1.14	2	-	Additional operating capital	-	-	500,000	5,736,453	(Note 5)
4	President International Development Corp.	President Life Sciences International Co., Ltd.	Other receivables	Y	80,000	80,000	80,000	1.14	2	-	Additional operating capital	-	-	500,000	5,736,453	(Note 5)
5	Tait Marketing & Distribution Co., Ltd.	Tait Trading (Shanghai) Company Ltd.	Long-term receivables	Y	9,131	9,131	9,131	-	2	-	Additional operating capital	-	-	250,432	250,432	(Note 2)
6	Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd.	Other receivables	Y	474,750	-	-	1.73	2	-	Additional operating capital	-	-	3,886,898	7,773,797	(Note 6)
7	Uni-President Foodstuff (BVN) Holdings Ltd.	Zhongshan President Enterprises Co., Ltd.	Other receivables	Y	284,850	-	-	2.00	2	-	Additional operating capital	-	-	1,965,618	1,965,618	(Note 7)
8	Uni-President Enterprises China Holdings Ltd.	Kunshan President Enterprises Food Co., Ltd.	Other receivables	Y	4,302,473	4,268,639	4,045,696	1.25~4.0	2	-	Additional operating capital	-	-	5,518,067	22,072,267	(Note 4)
8	Uni-President Enterprises China Holdings Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	Other receivables	Y	4,208,258	3,240,427	2,062,200	3.50	2	-	Additional operating capital	-	-	5,518,067	22,072,267	(Note 4)
8	Uni-President Enterprises China Holdings Ltd.	Chengdu President Enterprises Food Co., Ltd.	Other receivables	Y	2,481,792	2,149,898	1,838,319	1.50	2	-	Additional operating capital	-	-	5,518,067	22,072,267	(Note 4)
8	Uni-President Enterprises China Holdings Ltd.	Wuhan President Enterprises Food Co., Ltd.	Other receivables	Y	1,962,951	1,962,951	1,109,929	1.25~3.50	2	-	Additional operating capital	-	-	5,518,067	22,072,267	(Note 4)

Number	Name	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 11)	Actual amount drawn down	Interest rate	Nature of financial activity (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts	Assets pledged item	Value	Loan limit per entity	Maximum amount available for loan	Note
8	Uni-President Enterprises China Holdings Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	Other receivables	Y	\$ 2,323,963	\$ 1,838,319	\$ 1,486,131	1.50~3.50	2	\$ -	Additional operating capital	-	-	\$ -	\$ 5,518,067	\$ 22,072,267	(Note 4)
8	Uni-President Enterprises China Holdings Ltd.	Hefei President Enterprises Co., Ltd.	Other receivables	Y	1,651,371	1,651,371	1,524,443	1.50~3.50	2	-	Additional operating capital	-	-	-	5,518,067	22,072,267	(Note 4)
8	Uni-President Enterprises China Holdings Ltd.	Uni-President Asia Holdings Ltd.	Other receivables	Y	1,439,497	1,439,497	1,431,992	1.50~3.50	2	-	Additional operating capital	-	-	-	5,518,067	22,072,267	(Note 4)
8	Uni-President Enterprises China Holdings Ltd.	Guangzhou President Enterprises Co., Ltd.	Other receivables	Y	1,052,019	1,339,792	903,580	1.50~3.50	2	-	Additional operating capital	-	-	-	5,518,067	22,072,267	(Note 4)
8	Uni-President Enterprises China Holdings Ltd.	Zhengzhou President Enterprises Co., Ltd.	Other receivables	Y	1,005,299	747,791	747,791	1.25~1.50	2	-	Additional operating capital	-	-	-	5,518,067	22,072,267	(Note 4)
8	Uni-President Enterprises China Holdings Ltd.	Xinjiang President Enterprises Food Co., Ltd.	Other receivables	Y	747,791	747,791	623,159	1.25~1.50	2	-	Additional operating capital	-	-	-	5,518,067	22,072,267	(Note 4)
8	Uni-President Enterprises China Holdings Ltd.	Changsha President Enterprises Co., Ltd.	Other receivables	Y	502,642	498,527	498,527	1.25~1.50	2	-	Additional operating capital	-	-	-	5,518,067	22,072,267	(Note 4)
8	Uni-President Enterprises China Holdings Ltd.	Fuzhou President Enterprises Co., Ltd.	Other receivables	Y	628,302	467,369	467,369	1.50	2	-	Additional operating capital	-	-	-	5,518,067	22,072,267	(Note 4)
8	Uni-President Enterprises China Holdings Ltd.	Changchun President Enterprises Co., Ltd.	Other receivables	Y	753,718	436,211	248,658	1.50~3.50	2	-	Additional operating capital	-	-	-	5,518,067	22,072,267	(Note 4)
8	Uni-President Enterprises China Holdings Ltd.	Harbin President Enterprises Co., Ltd.	Other receivables	Y	408,396	403,053	405,053	1.25~1.50	2	-	Additional operating capital	-	-	-	5,518,067	22,072,267	(Note 4)
8	Uni-President Enterprises China Holdings Ltd.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	282,736	280,422	280,422	1.50	2	-	Additional operating capital	-	-	-	5,518,067	22,072,267	(Note 4)
8	Uni-President Enterprises China Holdings Ltd.	Kunming President Enterprises Food Co., Ltd.	Other receivables	Y	314,151	155,790	155,790	1.50	2	-	Additional operating capital	-	-	-	5,518,067	22,072,267	(Note 4)
8	Uni-President Enterprises China Holdings Ltd.	Shenyang President Enterprises Co., Ltd.	Other receivables	Y	628,302	155,790	155,790	1.50	2	-	Additional operating capital	-	-	-	5,518,067	22,072,267	(Note 4)
8	Uni-President Enterprises China Holdings Ltd.	Nanchang President Enterprises Co., Ltd.	Other receivables	Y	125,660	124,632	124,632	1.25~1.50	2	-	Additional operating capital	-	-	-	5,518,067	22,072,267	(Note 4)

Number	Name	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 11)	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.	Nanning President Enterprises Co., Ltd.	Other receivables	Y	\$ 157,075	\$ 93,474	\$ 93,474	1.50	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 5,518,067	\$ 22,072,267	(Note 4)
8	Uni-President Enterprises China Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	Other receivables	Y	65,506	23,368	-	1.50~2.00	2	-	Additional operating capital	-	-	-	5,518,067	22,072,267	(Note 4)
8	Uni-President Enterprises China Holdings Ltd.	Baiyin President Enterprises Co., Ltd.	Other receivables	Y	94,245	-	-	1.50	2	-	Additional operating capital	-	-	-	5,518,067	22,072,267	(Note 4)
8	Uni-President Enterprises China Holdings Ltd.	Sanxi President Enterprises Co., Ltd.	Other receivables	Y	90,436	-	-	1.50~2.00	2	-	Additional operating capital	-	-	-	5,518,067	22,072,267	(Note 4)
9	Kai Yu (BVI) Investment Co., Ltd.	Cayman President Holdings Ltd.	Other receivables	Y	464,622	464,622	464,622	-	2	-	Additional operating capital	-	-	-	2,339,994	2,339,994	(Note 8)
9	Kai Yu (BVI) Investment Co., Ltd.	Uni-President Southeast Asia Holdings Ltd.	Other receivables	Y	88,620	88,620	88,620	-	2	-	Additional operating capital	-	-	-	2,339,994	2,339,994	(Note 8)
10	Cayman Ton Yi Industrial Holdings Ltd.	Beijing Ton Yi Industrial Holdings	Other receivables	Y	791,250	633,000	474,750	1.73~1.74	2	-	Additional operating capital	-	-	-	10,266,521	10,266,521	(Note 6)
10	Cayman Ton Yi Industrial Holdings Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	569,700	569,700	253,200	1.72~1.74	2	-	Additional operating capital	-	-	-	10,266,521	10,266,521	(Note 6)
10	Cayman Ton Yi Industrial Holdings Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	Other receivables	Y	633,000	316,500	316,500	1.72~1.74	2	-	Additional operating capital	-	-	-	10,266,521	10,266,521	(Note 6)
10	Cayman Ton Yi Industrial Holdings Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	633,000	316,500	316,500	1.73~1.74	2	-	Additional operating capital	-	-	-	10,266,521	10,266,521	(Note 6)
10	Cayman Ton Yi Industrial Holdings Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	Other receivables	Y	316,500	316,500	316,500	1.72~1.74	2	-	Additional operating capital	-	-	-	10,266,521	10,266,521	(Note 6)
10	Cayman Ton Yi Industrial Holdings Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	791,250	-	-	1.40~1.74	2	-	Additional operating capital	-	-	-	10,266,521	10,266,521	(Note 6)
11	Uni-President Asia Holdings Ltd.	Kunshan President Enterprises Food Co., Ltd.	Other receivables	Y	1,883,439	1,869,477	438,879	1.25~3.5	2	-	Additional operating capital	-	-	-	5,826,664	23,306,658	(Note 4)

Number	Name	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 1)	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.	Uni-President Shanghai Pearty Century Co., Ltd.	Other receivables	Y	\$ 1,308,634	\$ 1,308,634	\$ -	-	2	\$ -	Additional operating capital	-	-	\$ 5,826,664	\$ 23,306,658	(Note 4)
11	Uni-President Asia Holdings Ltd.	Kunshan President Enterprises Food Co., Ltd.	Other receivables	Y	1,255,626	1,246,318	-	3.50	2	-	Additional operating capital	-	-	5,826,664	23,306,658	(Note 4)
11	Uni-President Asia Holdings Ltd.	Hefei President Enterprises Co., Ltd.	Other receivables	Y	1,098,673	1,090,528	778,949	1.50	2	-	Additional operating capital	-	-	5,826,664	23,306,658	(Note 4)
11	Uni-President Asia Holdings Ltd.	Guangzhou President Enterprises Co., Ltd.	Other receivables	Y	1,095,360	1,090,528	62,316	1.50	2	-	Additional operating capital	-	-	5,826,664	23,306,658	(Note 4)
11	Uni-President Asia Holdings Ltd.	Chengdu President Enterprises Food Co., Ltd.	Other receivables	Y	1,067,282	1,059,370	467,369	1.50	2	-	Additional operating capital	-	-	5,826,664	23,306,658	(Note 4)
11	Uni-President Asia Holdings Ltd.	Wuhan President Enterprises Food Co., Ltd.	Other receivables	Y	782,401	778,949	-	1.50	2	-	Additional operating capital	-	-	5,826,664	23,306,658	(Note 4)
11	Uni-President Asia Holdings Ltd.	Nanchang President Enterprises Co., Ltd.	Other receivables	Y	719,805	716,633	311,579	1.25	2	-	Additional operating capital	-	-	5,826,664	23,306,658	(Note 4)
11	Uni-President Asia Holdings Ltd.	Zhengzhou President Enterprises Co., Ltd.	Other receivables	Y	625,919	623,159	623,159	1.50	2	-	Additional operating capital	-	-	5,826,664	23,306,658	(Note 4)
11	Uni-President Asia Holdings Ltd.	Shenyang President Enterprises Co., Ltd.	Other receivables	Y	471,076	467,369	467,369	1.50	2	-	Additional operating capital	-	-	5,826,664	23,306,658	(Note 4)
11	Uni-President Asia Holdings Ltd.	Xinjiang President Enterprises Food Co., Ltd.	Other receivables	Y	438,141	436,211	-	1.50	2	-	Additional operating capital	-	-	5,826,664	23,306,658	(Note 4)
11	Uni-President Asia Holdings Ltd.	Kunming President Enterprises Food Co., Ltd.	Other receivables	Y	251,125	249,264	155,790	1.50	2	-	Additional operating capital	-	-	5,826,664	23,306,658	(Note 4)
11	Uni-President Asia Holdings Ltd.	Changchun President Enterprises Co., Ltd.	Other receivables	Y	219,735	218,106	218,106	1.50	2	-	Additional operating capital	-	-	5,826,664	23,306,658	(Note 4)
11	Uni-President Asia Holdings Ltd.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	157,078	155,790	155,790	1.50	2	-	Additional operating capital	-	-	5,826,664	23,306,658	(Note 4)
11	Uni-President Asia Holdings Ltd.	Sanxi President Enterprises Co., Ltd.	Other receivables	Y	156,953	155,790	-	1.50	2	-	Additional operating capital	-	-	5,826,664	23,306,658	(Note 4)
11	Uni-President Asia Holdings Ltd.	Harbin President Enterprises Co., Ltd.	Other receivables	Y	125,660	124,632	-	1.50	2	-	Additional operating capital	-	-	5,826,664	23,306,658	(Note 4)
11	Uni-President Asia Holdings Ltd.	Henan President Enterprises Co., Ltd.	Other receivables	Y	94,245	93,474	-	1.50	2	-	Additional operating capital	-	-	5,826,664	23,306,658	(Note 4)
11	Uni-President Asia Holdings Ltd.	Baiyin President Enterprises Co., Ltd.	Other receivables	Y	94,245	93,474	-	1.50	2	-	Additional operating capital	-	-	5,826,664	23,306,658	(Note 4)
11	Uni-President Asia Holdings Ltd.	Uni-President Shanghai Management Consulting Co., Ltd.	Other receivables	Y	628,302	-	-	1.50	2	-	Additional operating capital	-	-	5,826,664	23,306,658	(Note 4)
11	Uni-President Asia Holdings Ltd.	Shijiazhuang President Enterprises Co., Ltd.	Other receivables	Y	94,245	-	-	1.50	2	-	Additional operating capital	-	-	5,826,664	23,306,658	(Note 4)
11	Uni-President Asia Holdings Ltd.	Hangzhou President Enterprises Co., Ltd.	Other receivables	Y	94,245	-	-	1.50	2	-	Additional operating capital	-	-	5,826,664	23,306,658	(Note 4)

Number	Name	Name of counterparty	Related parties	Maximum balance	Ending balance (Note 1)	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
											Account	Item			
11	Uni-President Asia Holdings Ltd.	Hainan President Enterprises Co., Ltd.	Y	\$ 62,880	\$ -	\$ -	1.50	2	\$ -	Additional operating capital	-	\$ -	\$ 5,826,664	\$ 23,306,658	(Note 4)
12	Chengdu Ton Yi Industrial Packing Co., Ltd.	Chengdu Tongxin Industrial Packing Co., Ltd.	Y	254,600	254,600	254,600	4.00	2	-	Additional operating capital	-	-	327,927	327,927	(Note 6)
13	Fujian Ton Yi Timpate Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	Y	891,100	61,104	61,104	4.00~6.50	2	-	Additional operating capital	-	-	941,480	1,882,981	(Note 9)
13	Fujian Ton Yi Timpate Co., Ltd.	Chengdu Tongxin Industrial Packing Co., Ltd.	Y	356,440	-	-	4.00~6.50	2	-	Additional operating capital	-	-	941,480	1,882,981	(Note 9)
13	Fujian Ton Yi Timpate Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	Y	259,692	-	-	4.00~6.50	2	-	Additional operating capital	-	-	941,480	1,882,981	(Note 9)
13	Fujian Ton Yi Timpate Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	Y	493,924	-	-	4.00~6.50	2	-	Additional operating capital	-	-	941,480	1,882,981	(Note 9)
13	Fujian Ton Yi Timpate Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Y	50,920	-	-	4.00	2	-	Additional operating capital	-	-	941,480	1,882,981	(Note 9)
14	Jiangsu Ton Yi Timpate Co., Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	Y	509,200	-	-	4.00	2	-	Additional operating capital	-	-	542,209	1,084,417	(Note 9)
14	Jiangsu Ton Yi Timpate Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	Y	330,980	-	-	4.00~6.00	2	-	Additional operating capital	-	-	542,209	1,084,417	(Note 9)
14	Jiangsu Ton Yi Timpate Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	Y	305,520	-	-	4.00	2	-	Additional operating capital	-	-	542,209	1,084,417	(Note 9)
14	Jiangsu Ton Yi Timpate Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Y	152,760	-	-	4.00	2	-	Additional operating capital	-	-	542,209	1,084,417	(Note 9)
15	Taizhou Ton Yi Industrial Co., Ltd.	Zhaojiang Ton Yi Industrial Co., Ltd.	Y	25,460	25,460	20,368	6.00	2	-	Additional operating capital	-	-	1,384,331	1,384,331	(Note 6)
16	Kunshan Ton Yi Industrial Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	Y	330,980	330,980	330,980	6.00	2	-	Additional operating capital	-	-	1,054,745	1,054,745	(Note 6)
16	Kunshan Ton Yi Industrial Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	Y	152,760	152,760	152,760	5.00	2	-	Additional operating capital	-	-	1,054,745	1,054,745	(Note 6)
16	Kunshan Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Y	5,092	5,092	178	6.00	2	-	Additional operating capital	-	-	1,054,745	1,054,745	(Note 6)
17	Uni-President Enterprises (China) Investment Corp.	Saxi President Enterprises Corp.	Y	2,393,240	2,393,240	2,256,163	3.00	2	-	Additional operating capital	-	-	5,423,399	21,693,595	(Note 2)
17	Uni-President Enterprises (China) Investment Corp.	Hangzhou President Enterprises Co., Ltd.	Y	1,985,880	1,807,660	1,707,857	3.00	2	-	Additional operating capital	-	-	5,423,399	21,693,595	(Note 2)

Number	Name	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 1)	Actual amount drawn down	Interest rate	Nature of financial activity (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts	Assets pledged Item	Value	Loan limit per entity	Maximum amount available for loan	Note
17	Uni-President Enterprises (China) Investment Corp.	Changbushan President Enterprises (Jilin) Mineral Water Co., Ltd.	Other receivables	Y	\$ 1,700,728	\$ 1,700,728	\$ 879,388	3.00	2	\$ -	- Additional operating capital	-	-	\$ -	\$ 5,423,399	\$ 21,693,595	(Note 2)
17	Uni-President Investment Corp.	Henan President Enterprises Co., Ltd.	Other receivables	Y	1,940,052	1,456,312	1,354,472	3.00	2	-	- Additional operating capital	-	-	-	5,423,399	21,693,595	(Note 2)
17	Uni-President Enterprises (China) Investment Corp.	Shijiazhuang President Enterprises Co., Ltd.	Other receivables	Y	1,833,120	1,273,000	1,054,044	3.00	2	-	- Additional operating capital	-	-	-	5,423,399	21,693,595	(Note 2)
17	Uni-President Enterprises (China) Investment Corp.	Jiangsu President Enterprises Co., Ltd.	Other receivables	Y	1,242,448	1,242,448	834,121	3.00	2	-	- Additional operating capital	-	-	-	5,423,399	21,693,595	(Note 2)
17	Uni-President Enterprises (China) Investment Corp.	Hefei President Enterprises Co., Ltd.	Other receivables	Y	1,018,400	957,296	865,640	4.00	2	-	- Additional operating capital	-	-	-	5,423,399	21,693,595	(Note 2)
17	Uni-President Enterprises (China) Investment Corp.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	1,018,400	901,284	897,414	3.00	2	-	- Additional operating capital	-	-	-	5,423,399	21,693,595	(Note 2)
17	Uni-President Enterprises (China) Investment Corp.	Baiyin President Enterprises Co., Ltd.	Other receivables	Y	875,824	875,824	735,718	3.00	2	-	- Additional operating capital	-	-	-	5,423,399	21,693,595	(Note 2)
17	Uni-President Enterprises (China) Investment Corp.	Uui-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Other receivables	Y	763,800	763,800	92,304	3.00	2	-	- Additional operating capital	-	-	-	5,423,399	21,693,595	(Note 2)
17	Uni-President Enterprises (China) Investment Corp.	Shanxi President Enterprises Co., Ltd.	Other receivables	Y	947,112	717,972	358,095	3.00	2	-	- Additional operating capital	-	-	-	5,423,399	21,693,595	(Note 2)
17	Uni-President Enterprises (China) Investment Corp.	Hainan President Enterprises Co., Ltd.	Other receivables	Y	692,512	692,512	677,236	3.00	2	-	- Additional operating capital	-	-	-	5,423,399	21,693,595	(Note 2)
17	Uni-President Enterprises (China) Investment Corp.	Aksu President Enterprises Co., Ltd.	Other receivables	Y	835,008	677,236	336,581	3.00	2	-	- Additional operating capital	-	-	-	5,423,399	21,693,595	(Note 2)
17	Uni-President Enterprises (China) Investment Corp.	Zhanjiang President Enterprises Co., Ltd.	Other receivables	Y	570,304	519,384	-	3.00	2	-	- Additional operating capital	-	-	-	5,423,399	21,693,595	(Note 2)
17	Uni-President Enterprises (China) Investment Corp.	Nanning President Enterprises Co., Ltd.	Other receivables	Y	840,180	448,096	-	3.00	2	-	- Additional operating capital	-	-	-	5,423,399	21,693,595	(Note 2)
17	Uni-President Enterprises (China) Investment Corp.	Zhengzhou President Enterprises Co., Ltd.	Other receivables	Y	407,360	407,360	50,920	4.00	2	-	- Additional operating capital	-	-	-	5,423,399	21,693,595	(Note 2)

Number	Name	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 11)	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 equity	Maximum amount available for loan	Note
					\$	\$	\$		2	\$		\$	Value	\$	\$	
17	Uni-President Enterprises (China) Investment Corp.	Guiyang President Enterprises Co., Ltd.	Other receivables	Y	\$ 392,084	\$ 392,084	\$ 350,075	3.00	2	\$ -	Additional operating capital	-	-	\$ 5,423,399	\$ 21,693,595	(Note 2)
17	Uni-President Enterprises (China) Investment Corp.	Changchun President Enterprises Co., Ltd.	Other receivables	Y	351,348	351,348	351,348	3.00	2	-	Additional operating capital	-	-	5,423,399	21,693,595	(Note 2)
17	Uni-President Enterprises (China) Investment Corp.	Uni-President Shanghai Peary Century Co., Ltd.	Other receivables	Y	341,164	208,772	185,858	3.00	2	-	Additional operating capital	-	-	5,423,399	21,693,595	(Note 2)
17	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Hutub) Tomato Products Technology Co., Ltd.	Other receivables	Y	305,520	203,080	203,680	3.00	2	-	Additional operating capital	-	-	5,423,399	21,693,595	(Note 2)
17	Uni-President Enterprises (China) Investment Corp.	Changsha President Enterprises Co., Ltd.	Other receivables	Y	178,220	178,220	-	3.00	2	-	Additional operating capital	-	-	5,423,399	21,693,595	(Note 2)
17	Uni-President Enterprises (China) Investment Corp.	Xuzhou President Enterprises Co., Ltd.	Other receivables	Y	712,880	152,760	152,760	3.00	2	-	Additional operating capital	-	-	5,423,399	21,693,595	(Note 2)
17	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Inner Mongolia) Co., Ltd.	Other receivables	Y	305,520	122,208	50,920	3.00	2	-	Additional operating capital	-	-	5,423,399	21,693,595	(Note 2)
17	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Shanghai) Co., Ltd.	Other receivables	Y	122,208	122,208	111,260	3.00	2	-	Additional operating capital	-	-	5,423,399	21,693,595	(Note 2)
17	Uni-President Enterprises (China) Investment Corp.	President (Shanghai) Trading Co., Ltd.	Other receivables	Y	101,840	101,840	25,460	3.00	2	-	Additional operating capital	-	-	5,423,399	21,693,595	(Note 2)
17	Uni-President Enterprises (China) Investment Corp.	Wuxue President Mineral Water Co., Ltd.	Other receivables	Y	101,840	101,840	43,282	3.00	2	-	Additional operating capital	-	-	5,423,399	21,693,595	(Note 2)
17	Uni-President Enterprises (China) Investment Corp.	Beijing Uni-President Enterprises Drink & Food Co., Ltd.	Other receivables	Y	967,480	101,840	-	3.00	2	-	Additional operating capital	-	-	5,423,399	21,693,595	(Note 2)
17	Uni-President Enterprises (China) Investment Corp.	Chengdu President Enterprises Food Co., Ltd.	Other receivables	Y	101,840	-	-	4.00	2	-	Additional operating capital	-	-	5,423,399	21,693,595	(Note 2)
18	Uni-President (Vietnam) Co., Ltd.	Tribeco Binh Duong Co., Ltd.	Owners' current account	Y	285,000	285,000	285,000	5.00-6.50	2	-	Additional operating capital	-	-	855,000	1,277,603	(Note 10)
18	Uni-President (Vietnam) Co., Ltd.	Uni-President Vietnam Aquatic Breeding Co., Ltd.	Owners' current account	Y	228,000	228,000	188,777	5.00-5.50	2	-	Additional operating capital	-	-	855,000	1,277,603	(Note 10)

Number	Name	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 11)	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			
19	Uni-President (Philippines) Co., Ltd.	Uni-President Land Corp.	Long-term notes and accounts receivable	Y	\$ 33,039	\$ 33,039	\$ 33,039	7.00	2	\$ -	Investment loan	\$ -	-	\$ -	\$ 36,188	\$ 36,188	(Note 2)
20	Shanghai Songjiang President Enterprises Co., Ltd.	Shanghai Uni-President Dream Parks Trading Corp.	Other receivables	Y	5,092	5,092	5,092	5.40	2	-	Additional operating capital	-	-	-	103,383	103,383	(Note 2)
21	Beijing President Enterprises Drinks & Food Co., Ltd.	Shijiazhuang President Enterprises Co., Ltd.	Other receivables	Y	310,612	208,772	208,772	3.00	2	-	Additional operating capital	-	-	-	303,277	303,277	(Note 2)
21	Beijing President Enterprises Drinks & Food Co., Ltd.	Beijing President Food Co., Ltd.	Other receivables	Y	101,840	101,840	91,656	3.00	2	-	Additional operating capital	-	-	-	303,277	303,277	(Note 2)
22	Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	Other receivables	Y	203,680	203,680	-	3.00	2	-	Additional operating capital	-	-	-	1,492,038	1,492,038	(Note 2)
22	Wuhan President Enterprises Food Co., Ltd.	Wuxue President Mineral Water Co., Ltd.	Other receivables	Y	112,024	112,024	-	3.00	2	-	Additional operating capital	-	-	-	1,492,038	1,492,038	(Note 2)
23	Chengdu President Enterprises Food Co., Ltd.	Chongqing President Enterprises Co., Ltd.	Other receivables	Y	509,200	509,200	254,600	3.00	2	-	Additional operating capital	-	-	-	1,440,334	1,440,334	(Note 2)
23	Chengdu President Enterprises Food Co., Ltd.	Hefei President Enterprises Co., Ltd.	Other receivables	Y	509,200	509,200	76,380	3.00	2	-	Additional operating capital	-	-	-	1,440,334	1,440,334	(Note 2)
23	Chengdu President Enterprises Food Co., Ltd.	Saaxi President Enterprises Co., Ltd.	Other receivables	Y	254,600	254,600	254,600	3.00	2	-	Additional operating capital	-	-	-	1,440,334	1,440,334	(Note 2)
24	Taizhou President Enterprises Co., Ltd.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	305,520	305,520	305,520	3.50	2	-	Additional operating capital	-	-	-	470,609	470,609	(Note 2)
25	Kunshan President Enterprises Food Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	Other receivables	Y	1,018,400	1,018,400	1,018,400	3.00~3.50	2	-	Additional operating capital	-	-	-	2,003,368	2,003,368	(Note 2)
25	Kunshan President Enterprises Food Co., Ltd.	Xuzhou President Enterprises Co., Ltd.	Other receivables	Y	509,200	509,200	509,200	3.50	2	-	Additional operating capital	-	-	-	2,003,368	2,003,368	(Note 2)
26	Fuzhou President Enterprises Co., Ltd.	Hainan President Enterprises Co., Ltd.	Other receivables	Y	203,680	203,680	-	3.00	2	-	Additional operating capital	-	-	-	484,798	484,798	(Note 2)
27	Kunming President Enterprises Food Co., Ltd.	Guiyang President Enterprises Co., Ltd.	Other receivables	Y	407,360	407,360	-	3.00	2	-	Additional operating capital	-	-	-	401,543	401,543	(Note 2)

Number	Name	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 1)	Actual amount drawn down	Interest rate	Nature of financial activity (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts	Assets pledged Item	Value	Loan limit per entity	Maximum amount available for loan	Note
28	Nanchang President Enterprises Co., Ltd.	Changbaishan President Enterprises (Jilin) Mineral Water Co., Ltd.	Other receivables	Y	\$ 509,200	\$ 509,200	\$ 478,648	3	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 739,970	\$ 739,970	(Note 2)
29	Beijing Uni-President Enterprises Drink & Food Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	Other receivables	Y	582,284	500,843	560,843	1.50	2	-	Additional operating capital	-	-	-	623,299	623,299	(Note 2)
30	Zhejiang President Enterprises Co., Ltd.	Hainan President Enterprises Co., Ltd.	Other receivables	Y	254,600	254,600	254,600	3.00	2	-	Additional operating capital	-	-	-	442,013	442,013	(Note 2)
31	Ever-Splendor Electrics (Shenzhen) Co., Ltd.	BoYu Guangzhou Trading Co., Ltd.	Other receivables	Y	17,822	-	-	2.00	2	-	Additional operating capital	-	-	-	117,712	117,712	(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 \$1,000,000 and the amount of transaction total. (2) For short-term financing: shall not exceed \$500,000.

(Note 6) 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 7) 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; the maximum amount for short-term financing is US\$20,000 thousand; 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 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 for short-term financing is 20% of its net worth.

(Note 10) 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 11) The maximum amount was approved by the Board of Directors'.

(Note 12) Foreign currencies are translated into New Taiwan Dollars. Exchange rates of foreign currencies indicated as of report date were as follows: USD:NTD 1:31.65, CNY:NTD 1:5.092, VND:NTD 1:0.00142 and PHP:NTD 1:0.7238.

B. The Company provided endorsements and guarantees to the following entities:

Number	Endorser		Relationship (Note 1)	Endorsement limit for a single entity	Highest balance during the period	Outstanding balance	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 subsidiary to parent company	Provision of endorsements to the party in Mainland China	Note
	Name of endorser	Name of endorsees												
0	Uni-President Enterprises Corp.	Tone Sang Construction Corp.	2	\$ 46,005,970	\$ 1,800,000	\$ 1,800,000	\$ 646,000	\$ -	2	\$ 92,011,940	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.	2	46,005,970	1,700,000	1,700,000	265,000	-	2	92,011,940	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	President Entertainment Corp.	2	46,005,970	1,500,000	1,500,000	1,488,000	-	2	92,011,940	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Uni-President (Thailand) Ltd.	3	46,005,970	821,950	821,950	-	-	1	92,011,940	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	President Energy Development (Cayman Islands) Ltd.	3	46,005,970	379,800	379,800	-	-	-	92,011,940	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Kanshan President Kikkoman Biotechnology Co., Ltd.	3	46,005,970	63,300	63,300	63,300	-	-	92,011,940	Y	N	Y	(Note 3)
0	Uni-President Enterprises Corp.	President Baseball Team Corp.	2	46,005,970	60,000	60,000	-	-	-	92,011,940	Y	N	N	(Note 3)
1	Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	3	44,098,464	15,825,000	15,825,000	3,270,385	-	36	44,098,464	N	N	N	(Note 4)
1	Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	3	44,098,464	1,582,500	1,582,500	-	-	4	44,098,464	N	N	N	(Note 4)
2	Nanfen International Corp.	Tung Chan Enterprises Corp.	6	657,230	11,100	11,100	-	-	1	1,254,461	N	N	N	(Note 5)
2	Nanfen International Corp.	Hui-Sheng Enterprises Corp.	3	627,230	7,000	7,000	-	-	1	1,254,461	N	N	N	(Note 5)
2	Nanfen International Corp.	Sheng-Miao Industrial Corp.	1	627,230	3,600	3,600	-	-	-	1,254,461	N	N	N	(Note 5)
2	Nanfen International Corp.	Tung Lien Enterprises Corp.	1	627,230	4,000	4,000	1,600	-	-	1,254,461	N	N	N	(Note 5)
2	Nanfen International Corp.	Cheng Wang Corp.	3	627,230	3,000	3,000	-	-	-	1,254,461	N	N	N	(Note 5)
3	President International Development Corp.	President (BVI) International Investment Holding Ltd.	3	2,868,227	1,914,825	1,914,825	-	-	13	7,170,566	N	N	N	(Note 6)
4	President Tokyo Corp.	Uni-President TC-Lease (Cayman) Corp.	3	1,500,000	349,600	349,600	-	-	40	1,500,000	N	N	N	(Note 7)
4	President Tokyo Corp.	President Tokyo Auto Leasing Corp.	3	1,500,000	100,000	-	-	-	-	1,500,000	N	N	N	(Note 7)
5	Ton-Yi Industrial Corp.	Szechwan Ton Yi Industrial Co., Ltd.	3	13,604,144	1,273,000	1,273,000	585,580	-	7	13,604,144	N	N	Y	(Note 8)
5	Ton-Yi Industrial Corp.	Zhanjiang Ton Yi Industrial Co., Ltd.	3	13,604,144	1,018,400	1,018,400	509,200	-	5	13,604,144	N	N	Y	(Note 8)
5	Ton-Yi Industrial Corp.	Chengdu Ton Yi Industrial Co., Ltd.	3	13,004,144	959,280	946,950	941,742	-	5	13,604,144	N	N	Y	(Note 8)
5	Ton-Yi Industrial Corp.	Fujian Ton Yi Template Co., Ltd.	3	13,604,144	1,297,650	422,211	422,211	-	2	13,604,144	N	N	Y	(Note 8)
5	Ton-Yi Industrial Corp.	Harzhou Ton Yi Industrial Co., Ltd.	3	13,604,144	657,719	484,720	446,855	-	3	13,604,144	N	N	Y	(Note 8)
5	Ton-Yi Industrial Corp.	Zhangzhou Ton Yi Industrial Co., Ltd.	3	13,604,144	499,848	499,848	499,848	-	3	13,604,144	N	N	Y	(Note 8)
5	Ton-Yi Industrial Corp.	Kunshan Ton Yi Industrial Co., Ltd.	3	13,604,144	1,138,735	-	-	-	-	13,604,144	N	N	Y	(Note 8)

Endorsees

Number	Name of endorser	Name of endorsees	Relationship (Note 1)	Endorsement limit for a single entity	Highest balance during the period	Outstanding balance	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 subsidiary to parent company	Provision of endorsements to the party in Mainland China	Note
5	Ton-Yi Industrial Corp.	Beijing Ton Yi Industrial Co., Ltd.	3	\$ 13,604,144	\$ 11,052,403	\$ -	\$ -	\$ -	-	\$ 13,604,144	N	N	Y	(Note 8)
5	Ton-Yi Industrial Corp.	Jiangsu Ton Yi Template Co., Ltd.	3	13,604,144	870,375	-	-	-	-	13,604,144	N	N	Y	(Note 8)
6	President Chain Store Corp.	Mister Donut Shanghai Co., Ltd.	3	5,303,194	108,845	108,845	-	-	-	13,257,984	N	N	Y	(Note 9)
7	President Fair Development Corp.	President Century Corp.	3	2,768,222	200,000	200,000	121,000	-	4	5,530,444	N	N	N	(Note 10)
8	Wisdom Distribution Services Corp.	President Drugstore Business Corp.	3	47,641	7,000	5,000	5,000	5,000	2	119,103	N	N	N	(Note 11)
9	President Century Corp.	President Fair Development Corp.	3	2,094,352	600,000	600,000	600,000	-	57	2,617,941	N	N	N	(Note 12)
10	Uni-President Enterprises (China) Investment Corp.	Jinmahang Beverage (Beijing) Co., Ltd.	6	10,270,196	1,506,570	1,506,570	249,136	-	3	54,233,987	N	N	Y	(Note 13)
10	Uni-President Enterprises (China) Investment Corp.	President (Shanghai) Trading Co., Ltd.	3	16,270,196	56,012	30,552	-	-	-	54,233,987	N	N	Y	(Note 13)
11	Uni-President (Vietnam) Co., Ltd.	Tribeco Binh Duong Co., Ltd.	3	1,597,003	777,077	777,077	201,727	-	24	3,194,007	N	N	N	(Note 14)
11	Uni-President (Vietnam) Co., Ltd.	Nord Tribeco Joint Stock Company	3	1,597,003	121,895	121,895	67,821	-	4	3,194,007	N	N	N	(Note 14)
11	Uni-President (Vietnam) Co., Ltd.	UPVN Trading Co., Ltd.	3	1,597,003	30,474	30,474	3,566	-	1	3,194,007	N	N	N	(Note 14)
11	Uni-President (Vietnam) Co., Ltd.	Uni-President (Vietnam) Aquatic breeding Co., Ltd.	3	1,597,003	60,182	-	-	-	-	3,194,007	N	N	N	(Note 14)
12	Wuhan President Enterprises Food Co., Ltd.	Chausha President Enterprises Co., Ltd.	3	1,119,028	661,969	-	-	-	-	3,730,094	N	N	Y	(Note 15)

(Note 1) The following code represents the relationship with Company:

1. Trading partner.
2. Majority owned subsidiary.
3. The Company and subsidiary owns over 50% ownership of the investee company.
4. A subsidiary jointly owned 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 1:31.65, CNY:NTD 1:5.092, VND:NTD 1:0.00142, and PHP:NTD 1:0.7238.

(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 Naibien 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 20% 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 related transactions are to 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.

(Note 15) The total amount of transactions of endorsement equals to 100% of its net worth for Wuhan President Enterprises Food Co., Ltd. the limit of endorsement for any single entity is 30% of its net worth, and all of related transactions are to be submitted to the stockholders' meeting for reference.

C. The balance of securities held as of December 31, 2014 are summarized as follows (not including subsidiaries, associates and joint ventures)

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note 3)	Ending balance				Note
				Number of Shares (in thousands)	Book value	Percentage of ownership	Fair value	
	Beneficiary Certificates :							
Uni-President Enterprises Corp.	Taishin Ta-Chong Money Market Fund	—	1	64,515	\$ 900,000	—	\$ 900,071	—
Uni-President Enterprises Corp.	FSITC Money Market Fund	—	1	5,137	900,000	—	900,062	—
Uni-President Enterprises Corp.	Yuanta Polaris Wan Tai Money Market Fund	—	1	53,735	800,000	—	800,059	—
Uni-President Enterprises Corp.	UPAMC James Bond Money Market Fund	—	1	48,720	800,000	—	800,058	—
	Stock :							
Uni-President Enterprises Corp.	President Investment Trust Corp. etc.	—	7	3,899	6,150	—	6,150	—
Uni-President Enterprises Corp.	The Chinese Pro. Baseball Corp. etc.	—	9	39,407	351,049	—	—	—
	Beneficiary Certificates :							
Cayman President Holdings Ltd.	Asia Equity Fund	—	1	98	3,111,195	—	3,111,195	—
	Bonds :							
Cayman President Holdings Ltd.	Gayin Investment Ltd.	—	10	—	315,424	—	315,424	—
	Beneficiary Certificates :							
President International Trade And Investment Corp.	The Pacific (ABC) Equity Fund	—	1	43	1,274,807	—	1,274,807	—
	Stock :							
Kai Yu Investment Co., Ltd.	Tainan Agriculture Trading Co., Ltd. etc.	—	7	251	2,509	—	2,509	—
Nanlien International Corp.	Union Chinese Corp. etc.	—	7	5,085	64,210	—	64,210	—
	Beneficiary Certificates :							
President International Development Corp.	UPAMC China TWD etc.	—	1	4,081	58,688	—	58,688	—
	Stock :							
President International Development Corp.	Hon-Hai Precision Industry Co., Ltd. etc.	—	1	1,395	85,455	—	85,455	—
	Convertible Bonds :							
President International Development Corp.	WPG Holdings Limited. etc.	—	1	405	40,656	—	40,656	—
	Stock :							
President International Development Corp.	Chunghua Telecom Corp.	—	7	4,688	440,637	—	440,637	—
President International Development Corp.	Makaot Industrial Co. Ltd. etc.	—	7	4,776	439,659	—	439,659	—
President International Development Corp.	Development International Investment Corporation etc.	—	9	75,217	853,051	—	—	(Note 1)
Ton-Yi Industrial Corp.	JFE Holdings Inc.	—	7	250	178,340	0.04	178,340	—

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note 3)	Ending balance				Note
				Number of shares (in thousands)	Book value	Percentage of ownership	Fair value	
Ton-Yi Industrial Corp.	Stock : President International Development Corp.	An investee company accounted for under the equity method	9	44,100	\$ 500,000	3.33	\$ -	—
Ton-Yi Industrial Corp.	Beneficiary Certificates : Eminvest Aerospace Corporation etc.	—	9	936	1,050	-	-	—
President Chain Store Corp.	Mega Dimond Money Market Fund	—	1	138,141	1,700,000	-	1,700,000	—
President Chain Store Corp.	Paradigm Pion Money Market Fund	—	1	132,068	1,500,000	-	1,500,000	—
President Chain Store Corp.	JiH Sun Money Market Fund	—	1	82,532	1,200,000	-	1,200,000	—
President Chain Store Corp.	UPAMC James Bond Money Market Fund	—	1	36,537	600,000	-	600,000	—
President Chain Store Corp.	Shin Kong Chi-Shin Money Market Fund	—	1	19,693	300,000	-	300,000	—
President Chain Store Corp.	Stock : President Securities Corp.	An investee company accounted for under the equity method	7	35,605	592,821	2.69	592,821	—
President Chain Store Corp.	Duskin Co., Ltd. etc	—	7	4,455	205,766	-	205,766	—
President Chain Store Corp.	PK Venture Capital Corp. etc.	—	9	6,772	34,036	-	-	—
ScinoPharm Taiwan Ltd.	Tanvex Biologics, Inc. etc	—	9	29,045	167,673	-	-	—
ScinoPharm Taiwan Ltd.	Bills Under Repurchase Agreement : China Bills Finance Co., Ltd. etc.	—	12	-	287,047	-	287,047	—
Ton Yu Investment Inc.	Beneficiary Certificates : UPAMC James Bond Money Market Fund	—	1	65	1,076	-	1,076	—
Ton Yu Investment Inc.	Stock : ScinoPharm Taiwan Ltd.	An investee company accounted for under the equity method	7	19,401	1,086,444	2.87	1,086,444	—
Ton Yu Investment Inc.	Chunghwa Telecom Corp. etc.	—	7	3,200	311,300	-	311,300	—
Ton 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	61,495	2.99	61,495	—
President Energy Development (Cayman Islands) Ltd.	Stock : Tong Ting Gas Corp.	—	7	26,193	138,172	11.91	138,172	—
President Energy Development (Cayman Islands) Ltd.	Beneficiary Certificates : Victoria Global Fund	—	7	28	2,326,994	-	2,326,994	—
Uni-President Foodstuff (BVI) Holdings Ltd.	Stock : Dalian Beiliang Logistics Services Corp.	—	7	-	3,576	10.10	3,576	—

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note 3)	Ending balance				
				Number of shares (in thousands)	Book value	Percentage of ownership	Fair value	Note
President (B. V. I) International Investment Holdings Ltd.	Commodity Transaction Advisor : Winton Futures Fund etc.	--	1	293	\$ 433,630	-	\$ 433,630	--
	Ownership structure : Morgan ELN#1186China Railway Construction Corp Ltd.	--	1	35	110,200	-	110,200	--
President (B. V. I) International Investment Holdings Ltd.	Stock : XIABUXIABU CATERING MANAGEMENT (CHINA) HLDGS CO., LTD	--	1	1,150	22,381	-	22,381	--
	Beneficiary Certificates : Robeco Bond Fund	--	7	99	300,030	-	300,030	--
President (B. V. I) International Investment Holdings Ltd.	Franklin Templeton Global Total Return Fund ect	--	7	7,023	720,201	-	720,201	--
President (B. V. I) International Investment Holdings Ltd.	Stock : ALIBABA GRP SHS ADR	--	7	140	460,558	-	460,558	--
	Accuray Inc. etc.	--	7	109,494	654,637	-	654,637	--
President (B. V. I) International Investment Holdings Ltd.	Beneficiary Certificates : Even Star Fund	--	9	-	142,425	-	-	--
	Stock : Xiang Lu Industries Ltd. etc.	--	9	83,508	483,783	-	-	--
Chengdu President Enterprises Food Co., Ltd.	Stock : Heilongjiang Wondersun Dairy Co.	--	7	17,645	242,379	2.38	242,379	--
	Heilongjiang Wondersun Dairy Co.	--	7	31,548	431,802	4.24	431,802	--
Wuhan President Enterprises Food Co., Ltd.	Heilongjiang Wondersun Dairy Co.	--	7	17,645	242,379	2.38	242,379	--
President Nisshin Corp.	Bond Under Repurchase Agreement : Mega Bills Finance Corp.	--	12	-	19,572	-	19,572	--
	Beneficiary Certificates : Taishin Ta-Chong Money Market Fund etc.	--	1	144,166	1,507,213	-	1,507,213	--
I Cash Corp. etc.	Bond : Government bonds. etc.	--	7	10,474	461,851	-	461,851	--

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

(Note 2) Foreign currencies were translated into New Taiwan Dollars. Exchange rates of foreign currency indicated as of report date are as follows: USD: NTD 1:31.65, CNY: NTD 1:5.092, VND: NTD 1:0.001425 and PHP: NTD 1:0.72375.

(Note 3) 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 using equity method
12. Cash equivalent

D. The cumulative buying or selling amount of specific security exceeding the lowers of \$300,000 or 20 percent of the contributed capital:

Company in transaction	Type and name of securities	General ledger account (Note 1)	Name of the counterparty	Beginning balance		Addition		Disposal			Other increase (decrease)		Ending balance		
				Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Sale Price	Book value	Gain (loss) on disposal	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount
	Beneficiary Certificates :														
Uni-President Enterprises Corp.	Taichin Tu-Cheng Money Market Fund	1	-	43,245	\$ 600,000	244,177	\$ 3,400,000	(222,897)	\$ 3,101,619	(\$ 3,100,000)	\$ 1,619	-	-	64,515	\$ 900,000
Uni-President Enterprises Corp.	FSITC Money Market Fund	1	-	3,442	600,000	19,440	3,000,000	(17,745)	3,101,551	(3,100,000)	1,551	-	-	5,137	900,000
Uni-President Enterprises Corp.	UPAMC James Bond Money Market Fund	1	-	36,739	600,000	176,969	2,900,000	(164,979)	2,701,515	(2,700,000)	1,515	-	-	48,720	800,000
Uni-President Enterprises Corp.	Yuanta Polaris Wan Tai Money Market Fund	1	-	40,321	600,000	168,274	2,500,000	(155,060)	2,301,365	(2,300,000)	1,305	-	-	53,735	800,000
Uni-President Enterprises Corp.	Fuh Jiva Money Market Fund	1	-	42,441	600,000	119,975	1,700,000	(162,416)	2,301,239	(2,300,000)	1,239	-	-	-	-
	Stock :														
Uni-President Enterprises Corp.	Cayman President Holdings Ltd.	11	-	205,136	33,237,348	200,000	6,001,990	-	-	-	-	-	-	3,180,140	42,419,478
Uni-President Enterprises Corp.	Eagle Cold Storage Enterprises Co., Ltd.	11	-	35,749	503,504	-	-	(31,002)	858,556	(552,965)	305,651	-	-	53,806	94,485
	Bills Under Repurchase Agreement :														
Uni-President Enterprises Corp.	China Bills Finance Co., Ltd.	12	-	-	31,051	-	3,713,072	-	3,745,273	(3,745,023)	250	-	-	-	-
Uni-President Enterprises Corp.	Mega Bills Finance Corp.	12	-	-	-	-	1,523,294	-	1,523,378	(1,523,294)	84	-	-	-	-
Uni-President Enterprises Corp.	International Bills Finance Corp.	12	-	-	-	-	506,981	-	507,017	(506,981)	36	-	-	-	-
	Beneficiary Certificates :														
Cayman President Holdings Ltd.	Asia Equity Fund :	1	-	50	1,464,289	48	1,535,025	-	-	-	-	-	-	91,881	3,111,195
	Stock :														
Cayman President Holdings Ltd.	Uni-President Enterprises China Holdings Ltd.	11	-	2,537,009	27,637,661	507,418	9,448,697	-	-	-	-	-	-	1,176,772	38,205,130
Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd.	11	-	17,310	7,422,621	8,000	2,384,859	-	-	-	-	-	-	342,958	10,167,438
	Beneficiary Certificates :														
President Chain Store Corp.	Paradigm Poon Money Market Fund	1	-	-	-	284,456	3,000,000	(132,388)	1,503,611	(1,500,000)	3,641	-	-	132,068	1,500,000
President Chain Store Corp.	Mega Diamond Money Market Fund	1	-	138,941	1,700,000	138,941	1,700,000	(138,941)	1,700,851	(1,700,000)	9,851	-	-	138,141	1,700,000
President Chain Store Corp.	UPAMC James Bond Money Market Fund	1	-	91,840	1,500,000	73,078	1,200,000	(128,381)	2,105,583	(2,101,000)	5,583	-	-	38,537	600,000
President Chain Store Corp.	JH Sun Money Market Fund	1	-	83,007	1,200,000	82,532	1,200,000	(83,007)	1,200,906	(1,200,000)	6,906	-	-	82,532	1,200,000
President Chain Store Corp.	Shin Kong Chi-Shin Money Market Fund	1	-	-	-	72,488	1,100,000	(52,795)	802,867	(800,000)	2,867	-	-	19,693	300,000
President Chain Store Corp.	Cathay Taiwan Money Market Fund	1	-	-	-	40,883	500,000	(40,883)	500,294	(500,000)	294	-	-	-	-
President Chain Store Corp.	Federal Money Market Fund	1	-	-	-	23,119	300,000	(23,119)	300,053	(300,000)	53	-	-	-	-
President Chain Store Corp.	Yuanta Polaris Wan Tai Money Market Fund	1	-	91,166	1,350,000	-	-	(91,166)	1,354,987	(1,350,000)	4,987	-	-	-	-
	Stock :														
President Chain Store Corp.	Maji (Taiwan) Co. Ltd.	13	-	16,515	411,577	-	-	(16,515)	1,450,900	(421,452)	1,028,508	-	-	9,915	-
	Beneficiary Certificates :														
Uni-President Vendor Corp.	UPAMC James Bond Money Market Fund	1	-	2,450	40,015	16,788	275,000	(19,288)	315,148	(315,000)	148	-	(15)	-

General ledger account (Note 1)	Name of the counter-party	Type and name of securities	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	
Bills Under Repurchase Agreement :															
ScanoPharm Taiwan Ltd.	-	International Bills Finance Corp.	-	-	\$ 82,953	-	\$ 4,456,642	-	\$ 4,440,351	\$ 4,439,841	\$ 510	-	\$ -	-	\$ 99,724
ScanoPharm Taiwan Ltd.	-	Mega Bills Finance Corp.	-	-	-	-	2,951,771	-	2,952,088	(2,951,771)	317	-	-	-	-
ScanoPharm Taiwan Ltd.	-	China Bills Finance Co., Ltd.	-	-	49,971	-	3,917,065	-	3,780,085	(3,779,724)	361	-	-	-	187,313
Stock :															
Uni-President Enterprises China Holdings Ltd.	Capital increase	Uni-President Asia Holdings Ltd.	-	57,477,000	47,593,644	22,331,000	6,976,227	-	-	-	-	-	3,606,773	79,808,000	58,266,644
Uni-President Asia Holdings Ltd.	Capital increase	Uni-President Hong Kong Holdings Ltd.	-	2,750,318	48,038,739	1,339,338	5,363,240	-	-	-	-	-	3,729,825	4,089,656	57,137,804
Beneficiary Certificates :															
Retail Support International Corp.	-	Capital Money Market Fund	-	9,921	156,378	22,598	357,050	(31,923)	489,829	(489,703)	126	(12)	-	1,406	23,713
Retail Support International Corp.	-	TaiShin 1699 Money Market Fund	-	-	-	36,322	489,908	(35,952)	476,072	(475,986)	86	-	2	370	4,916
Chieh Shun Transport Corp.	-	Emerging Investments Well Post Money Market Fund	-	912	12,122	28,870	384,900	(27,899)	372,000	(371,867)	133	-	2	1,883	25,157
President Drugstore Business Corp.	-	Federal Money Market Fund	-	-	-	70,182	909,000	(59,547)	771,343	(771,000)	343	-	29	10,625	138,029
President Drugstore Business Corp.	-	JH Sun Money Market Fund	-	-	-	46,999	882,000	(46,999)	682,306	(682,000)	309	-	-	-	-
President Pharmaceutical Corp.	-	JH Sun Money Market Fund	-	517	7,486	71,111	1,932,000	(56,762)	824,049	(823,357)	692	-	26	14,866	216,155
President Pharmaceutical Corp.	-	UPAMC James Bond Money Market Fund	-	3,980	65,000	16,126	264,000	(20,186)	329,298	(329,000)	298	-	-	-	-
Stock :															
President (B.V.I) International Investment Holdings Ltd.	Capital increase	ALIBABA GRP SHSADR	-	-	-	220	473,484	(80)	237,944	(172,176)	65,768	-	159,250	140	480,558
President (B.V.I) International Investment Holdings Ltd.	0	RoboStock Fund	-	-	-	89	316,500	-	-	-	-	(16,470)	99	300,030	
President (B.V.I) International Investment Holdings Ltd.	0	PIMCO GIS Income Fund	-	929	298,241	-	-	(929)	320,458	(317,350)	3,108	-	19,109	-	
Uni-President Hong Kong Holdings Ltd.	Capital increase	Uni-President Enterprises (China) Investment Corp.	-	-	45,318,619	-	5,292,862	-	-	-	-	-	3,622,476	-	54,233,987
Uni-President Enterprises (China) Investment Corp.	Capital increase	Beijing Uni-President Enterprises Drink & Food Co., Ltd.	-	-	-	-	1,094,734	-	-	-	-	-	13,017	-	1,107,751
Uni-President Enterprises (China) Investment Corp.	Capital increase	Shenxi President Enterprises Co., Ltd.	-	-	-	-	515,388	-	-	-	-	-	(3,751)	-	511,617
Uni-President Enterprises (China) Investment Corp.	Capital increase	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	-	-	-	-	469,187	-	-	-	-	-	(2,541)	-	466,646
Uni-President Enterprises (China) Investment Corp.	Capital increase	Changshu President Enterprises Co., Ltd.	-	-	230,158	-	408,423	-	-	-	-	-	56,057	-	694,638
Uni-President Enterprises (China) Investment Corp.	Capital increase	Nanning President Enterprises Co., Ltd.	-	-	182,469	-	408,423	-	-	-	-	-	87,531	-	678,423
Uni-President Enterprises (China) Investment Corp.	Capital increase	Nauchang President Enterprises Co., Ltd.	-	-	1,084,994	-	406,563	-	-	-	-	-	73,405	-	1,564,962

Company in transaction	General ledger account (Note 1)	Name of the counter-party	Relationship	Beginning balance			Addition			Disposal			Other increase (decrease)			Ending balance			
				Type and name of securities	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount	Gain/(loss) on disposal	Book value	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount	
Stock:																			
Uni-President Enterprises (China) Investment Corp.	11	Capital increase	-	-	\$ 381,900	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ 6,291	-	\$ 375,609
Uni-President Enterprises (China) Investment Corp.	11	Capital increase	-	-	329,308	-	-	-	-	-	-	-	-	-	-	-	6,140	-	323,168
Uni-President Enterprises (China) Investment Corp.	11	Capital increase	-	-	182,863	-	-	-	-	-	-	-	-	-	-	-	7,774	-	499,260
Chengde President Enterprises Co., Ltd.	11	Capital increase	-	-	1,145,700	-	-	-	-	-	-	-	-	-	-	-	18,872	-	1,126,828
Uni-President Shanghai Pearly Century Co., Ltd.	11	(Note 4)	-	-	151,163	151,163	-	-	-	-	-	-	-	-	-	-	150,271	151,163	1,392,719
Zhejiang President Enterprises Co., Ltd.	11	(Note 4)	-	-	1,180,319	-	-	-	-	-	-	-	-	-	-	-	893,102	349,346	-
Beijing President Enterprises Drinks & Food Co., Ltd.	11	Capital increase	-	-	374,063	-	-	-	-	-	-	-	-	-	-	-	27	-	374,036
Cayman Ton Yi Industrial Holdings Ltd.	11	Capital increase	-	-	6,131,561	30,000	-	-	-	-	-	-	-	-	-	-	141,707	210,000	7,222,768
Cayman Ton Yi Holdings Ltd.	11	Capital increase	-	-	6,131,561	30,000	-	-	-	-	-	-	-	-	-	-	141,707	210,000	7,222,768
Cayman Ton Yi (China) Holdings Limited	11	Capital increase	-	-	949,500	-	-	-	-	-	-	-	-	-	-	-	10,376	-	938,824
Ton Yi (China) Investment Co., Ltd.	11	Capital increase	-	-	561,433	-	-	-	-	-	-	-	-	-	-	-	2,414	-	563,847
Ton Yi (China) Investment Co., Ltd.	11	Capital increase	-	-	374,288	-	-	-	-	-	-	-	-	-	-	-	979	-	375,267

(Note 1) The code number explanations are 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 carried 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 carried at cost - non-current
10. Investments in bonds without active markets - non-current
11. Investments accounted for using equity method
12. Cash equivalents
13. Non-current assets held for sale

(Note 2) The counterparties are Kai Yu Investment Co., Ltd., Kai Nan Investment Co., Ltd., President International Development Corp., and other unrelated parties.

(Note 3) The counterparty is Ryohin Keikaku Co., Ltd.

(Note 4) For the year end December 31, 2014, Zhejiang President Enterprises Co., Ltd had sold all of its shares in Jinniang Beverage (Beijing) Co., Ltd to Uni-President Shanghai Pearly Century Co., Ltd.

(Note 5) Foreign currencies are translated into New Taiwan Dollars. Exchange rates of foreign currencies for beginning balance as at January 1, 2014 were as follows (USD:NTD 1:29.81, CYN:NTD 1:4.919). Additions and disposals are translated using the exchange rates as at December 31, 2014 (USD:NTD 1:31.65, CYN:NTD 1:5.092). Gains and losses on disposal are translated using average exchange rates for the year ended December 31, 2014 (USD:NTD 1:30.328, CYN:NTD 1:4.920).

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

Corporation of acquisition	Name of Property	Date of acquisition	Trade amount	Status of payment of proceeds	Name of the counter-party	Relationship	Owner	Relationship of sellers	Transfer Day	Amount	Basis for price determination	Reason for acquisition	Other terms
ScinoPharm Taiwan Ltd.	Construction of injectable Plant Facility	101. 6~103. 12	Approximate \$ 691, 929	\$ 318, 457	China Ecotek Corp. etc.	-	-	-	-	\$ -	Negotiation	Building for business use	None
ScinoPharm (Changshu) Pharmaceuticals, Ltd.	Phase II of plant construction	101. 11~103. 12	662, 334	538, 860	Jiangsu Qian Construction Group Co., Ltd.etc.	-	-	-	-	-	Negotiation	Building for business use	None
Uni-President Enterprises (Tianjin) Co., Ltd	Land use rights	103. 12	357, 554	357, 554	Tianjin Binhai New Area Land Development Center etc.	-	-	-	-	-	Negotiation	Building for business use	None

F. Disposal of real estate with an amount exceeding \$300,000 or 20 percent of the contributed capital: None.

G. Purchase or sales transactions with related parties amounting to \$100,000 or 20 percent of the contributed capital:

Purchase/sales company	Name of the counter-party	Relationship	Description of transaction			Description and reasons for difference in transaction terms compared to non-related party transactions			Notes or accounts receivable / (payable)		
			Purchases/(sales)	Amount	Percentage of net purchases / sales	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/ (payable)	Note	
Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	An investee company accounted for under the equity method	(Sales)	(\$ 7,326,426)	(18)		\$ -	(Note 1)	\$ 820,143	19	-
Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	(Sales)	(6,440,392)	(16)		-	(Note 1)	416,454	10	-
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(3,404,520)	(8)		-	(Note 1)	348,544	8	-
Uni-President Enterprises Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	(Sales)	(2,771,752)	(7)		-	(Note 1)	336,427	8	-
Uni-President Enterprises Corp.	Tun Hsiang Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(1,130,971)	(3)		-	(Note 1)	179,567	4	-
Uni-President Enterprises Corp.	Tung Shan Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(1,169,525)	(3)		-	(Note 1)	198,113	5	-
Uni-President Enterprises Corp.	Huai Tung Enterprises Corp.	The chairman of the company is a director of Nantien International Corp.	(Sales)	(788,324)	(2)		-	(Note 1)	175,563	4	-
Uni-President Enterprises Corp.	Kuan Chan Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(751,131)	(2)		-	(Note 1)	87,200	2	-
Uni-President Enterprises Corp.	Uni-President Vendor Corp.	An investee company accounted for under the equity method	(Sales)	(691,771)	(2)		-	(Note 1)	61,810	1	-
Uni-President Enterprises Corp.	Tung Chan Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(655,906)	(2)		-	(Note 1)	32,266	1	-
Uni-President Enterprises Corp.	Tung Yi Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(507,756)	(1)		-	(Note 1)	95,869	2	-
Uni-President Enterprises Corp.	Tung-Hsiang Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(489,837)	(1)		-	(Note 1)	90,005	2	-
Uni-President Enterprises Corp.	Tong Chu Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(402,899)	(1)		-	(Note 1)	52,762	1	-
Uni-President Enterprises Corp.	Fur-Tung Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(374,574)	(1)		-	(Note 1)	36,926	1	-
Uni-President Enterprises Corp.	Tait Marketing & Distribution Co., Ltd.	An investee company accounted for under the equity method	(Sales)	(294,256)	(1)		-	(Note 1)	28	-	-
Uni-President Enterprises Corp.	Tung Che Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(226,941)	(1)		-	(Note 1)	37,082	1	-
Uni-President Enterprises Corp.	Xin Ya Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(234,312)	(1)		-	(Note 1)	37,485	1	-

Purchases/sales company	Name of the counter-party	Relationship	Description of transaction			Description and reasons for difference in transaction terms compared to non-related party transactions			Notes or accounts receivable / (payable)		
			Purchases/(sales)	Amount	Percentage of net purchases /sales	Credit terms	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/ (payable)	Note
Uni-President Enterprises Corp.	President Starbucks Coffee Corp.	An investee company accounted for under the equity method	(Sales)	(\$ 198,051)	-	(Note 1)	\$ -	(Note 1)	\$ 26,085	1	-
Uni-President Enterprises Corp.	Hsin Tung Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(168,169)	-	(Note 1)	-	(Note 1)	6,745	-	-
Uni-President Enterprises Corp.	Jin Hui Food Corp	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(188,864)	-	(Note 1)	-	(Note 1)	7,996	-	-
Uni-President Enterprises Corp.	He-Zhi Enterprises Coporation	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(153,723)	-	(Note 1)	-	(Note 1)	6,430	-	-
Uni-President Enterprises Corp.	Chang Tung Coporation Ltd.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(130,127)	-	(Note 1)	-	(Note 1)	6,131	-	-
Uni-President Enterprises Corp.	Yuan-Tai Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(145,825)	-	(Note 1)	-	(Note 1)	27,241	1	-
Uni-President Enterprises Corp.	Chi-Chiyang Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(131,460)	-	(Note 1)	-	(Note 1)	5,539	-	-
Uni-President Enterprises Corp.	Kun-Fu Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(129,225)	-	(Note 1)	-	(Note 1)	5,992	-	-
Uni-President Enterprises Corp.	Tung-Ying Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(115,197)	-	(Note 1)	-	(Note 1)	3,460	-	-
Uni-President Enterprises Corp.	Xian-Jin Food Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(109,286)	-	(Note 1)	-	(Note 1)	8,086	-	-
Uni-President Enterprises Corp.	Lien Yu Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(100,261)	-	(Note 1)	-	(Note 1)	3,260	-	-
Uni-President Enterprises Corp.	Wei-Tong Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(106,024)	-	(Note 1)	-	(Note 1)	4,288	-	-
Uni-President Enterprises Corp.	Zhen-Yuan Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(105,305)	-	(Note 1)	-	(Note 1)	4,999	-	-
Uni-President Enterprises Corp.	Ming-Qing Food Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(100,924)	-	(Note 1)	-	(Note 1)	3,499	-	-
Uni-President Enterprises Corp.	President Kikkoman Inc.	An investee company accounted for under the equity method	Purchases	928,752	4	(Note 1)	-	(Note 1)	(66,203)	(5)	-
Uni-President Enterprises Corp.	President Nissin Corp.	An investee company accounted for under the equity method	Purchases	305,211	1	(Note 1)	-	(Note 1)	(38,228)	(3)	-
Uni-President Enterprises Corp.	President Packaging Corp.	An investee company accounted for under the equity method	Purchases	180,371	1	(Note 1)	-	(Note 1)	(15,752)	(1)	-
Uni-President Enterprises Corp.	TTEI Union Corp.	An investee company accounted for under the equity method	(Sales)	(168,468)	-	(Note 1)	-	(Note 1)	8,546	-	-

Purchases/sales company		Name of the counter-party	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/sales	Description of transaction	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
				Purchases (Sales)	\$			\$	(Note 1)	(\$		
Uni-President Enterprises Corp.	TTTET Union Corp.	An investee company accounted for under the equity method The Company	Purchases	(112,592)	-	-				(2,680)	-	
Uni-President Vendor Corp.	Uni-President Enterprises Corp.	An investee company accounted for under the equity method The Company	Purchases	(691,771)	70	Closes its accounts 30-60 days after the end of each month				(61,810)	(65)	
President Packaging Corp.	President Chain Store Corp.	An investee company accounted for under the equity method The Company	(Sales)	(484,664)	(18)	Closes its accounts 15-60 days after the end of each month				84,711	25	
President Packaging Corp.	Uni-President Enterprises Corp.	An investee company accounted for under the equity method The Company	(Sales)	(180,371)	(8)	Closes its accounts 45-60 days after the end of each month				15,752	5	
Nanfen International Corp.	Lien Bo Enterprises Corp.	An investee company of Nanfen International Corp. accounted for under the equity method	(Sales)	(1,122,407)	(42)	Closes its accounts 15-60 days after the end of each month				35,094	40	
Nanfen International Corp.	Lien Song Enterprises Corp.	An investee company of Nanfen International Corp. accounted for under the equity method	(Sales)	(310,382)	(12)	Closes its accounts 12 days after the end of each month				5,347	6	
Nanfen International Corp.	Huei Tung Enterprises Corp.	An investee company of Nanfen International Corp. accounted for under the equity method	(Sales)	(138,418)	(5)	Closes its accounts 15-60 days after the end of each month				35,201	40	
Tait Marketing & Distribution Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method The Company	(Sales)	(480,461)	(23)	Closes its accounts 20-70 days after the end of each month				41,484	29	
Tait Marketing & Distribution Co., Ltd.	Uni-President Enterprises Corp.	An investee company accounted for under the equity method The Company	Purchases	294,256	16	Closes its accounts 30 days after the end of each month				(28)	-	
Tait Marketing & Distribution Co., Ltd.	Weilih Food Industrial Co., Ltd.	An investee company accounted for under the equity method The Company	(Sales)	(114,376)	(6)					17,820	13	
President Nishin Corp.	Uni-President Enterprises Corp.	An investee company accounted for under the equity method The Company	(Sales)	(305,211)	(24)	Closes its accounts 30 days after the end of each month				38,228	14	
President Musashino Corp.	President Chain Store Corp.	An investee company accounted for under the equity method The Company	(Sales)	(2,873,605)	(100)	Closes its accounts 45 days after the end of each month				437,984	99	
President Kikkoman Inc.	Uni-President Enterprises Corp.	An investee company accounted for under the equity method The Company	(Sales)	(928,752)	(99)	One month				66,203	96	
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)	(7,753,283)	(37)	50 days after shipping				961,316	61	
Ton-Yi Industrial Corp.	TTTET Union Corp.	An investee company accounted for under the equity method The Company	(Sales)	(277,265)	(1)	Closes its accounts 30 days after the end of each month				29,837	2	
Ton-Yi Industrial Corp.	Tovecan Corp.	An investee company of Ton-Yi Industrial Corp. accounted for under the equity method	(Sales)	(216,360)	(1)	Closes its accounts 30 days after landing				55,395	3	
Ton-Yi Industrial Corp.	Fujian Ton Yi Trampoline Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method The Company	(Sales)	(150,428)	(1)	50 days after shipping				16,839	1	
President Chain Store Corp.	Uni-President Enterprises Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	13,502,698	16	Closes its accounts 30-40 days after the end of each month				(1,505,114)	(13)	
President Chain Store Corp.	President Musashino Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	2,873,605	3	Closes its accounts 45 days after the end of each month				(437,984)	(4)	
President Chain Store Corp.	Tung Aug Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	2,069,987	2	Closes its accounts 30 days after the end of each month				(161,995)	(1)	

Purchases/sales company	Name of the counter-party	Relationship	Purchases/(sales)	Amount	Percentage of net purchases /sales	Credit terms	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/ payable/	Note	Description of transaction		Description and reasons for difference in transaction terms compared to non-related party transactions	
												Purchases/(sales)	Amount	Notes or accounts receivable / (payable)	Percentage of notes or accounts receivable/ payable/
President Chain Store Corp.	Lien Bo Enterprises Corp.	An investee company of Nanfien International Corp. accounted for under the equity method	Purchases	\$ 903,757	1	Closes its accounts 10-54 days after the end of each month	\$ -	-	(\$ 97,555)	(1)	-				
President Chain Store Corp.	Vision Distribution Service Corp.	An investee company accounted for under the equity method by the investor	Purchases	874,910	1	Closes its accounts 30-60 days after the end of each month	-	-	(82,574)	(1)	-				
President Chain Store Corp.	Tait Marketing & Distribution Co., Ltd.	An investee company accounted for under the equity method	Purchases	480,461	1	Closes its accounts 20-70 days after the end of each month	-	-	(41,434)	-	-				
President Chain Store Corp.	President Packaging Corp.	An investee company accounted for under the equity method	Purchases	434,664	-	Closes its accounts 15-60 days after the end of each month	-	-	(84,711)	(1)	-				
President Chain Store Corp.	Qware Systems & Services Corp.	An investee company accounted for under the equity method by the investor	Purchases	324,782	-	Closes its accounts 15-40 days after the end of each month	-	-	(56,123)	-	-				
President Chain Store Corp.	Kuang Chuan Dairy Co., Ltd.	An investee company accounted for under the equity method	Purchases	347,907	-	Closes its accounts 30-65 days after the end of each month	-	-	(129,573)	(1)	-				
President Chain Store Corp.	President Pharmaceutical Corp.	An investee company accounted for under the equity method by the investor	Purchases	239,861	-	Closes its accounts 10-54 days after the end of each month	-	-	(30,223)	-	-				
President Chain Store Corp.	Weilih Food Industrial Co., Ltd.	An investee company accounted for under the equity method	Purchases	196,040	-	Closes its accounts 30-60 days after the end of each month	-	-	(19,007)	-	-				
President Chain Store Corp.	Century Quick Services Restaurant Corp.	An investee company accounted for under the equity method by the investor	Purchases	190,666	-	Closes its accounts 30-60 days after the end of each month	-	-	(46,905)	-	-				
President Chain Store Corp.	President Transnet Corp.	An investee company accounted for under the equity method by the investor	Purchases	138,034	-	Closes its accounts 60 days after the end of each month	-	-	(11,685)	-	-				
ScinoPharm Taiwan Ltd.	ScinoPharm (Changshu) Pharmaceuticals, Ltd.	An investee company of SPT International, Ltd. accounted for under the equity method	Purchases	112,663	9	After checking before reception 90 days	-	-	-	-	-				
Uni-President Hong Kong Holdings Ltd.	Xinjiang President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	112,673	55	Closes its accounts 30 days after the end of each month	-	-	(10,368)	(43)	-				
President Enterprises (China) Investment Corp.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanfien Holding Ltd. accounted for under the equity method	Purchases	653,308	100	Closes its accounts 30 days after the end of each month	-	-	(27,213)	(40)	-				
President Drugstore Business Corp.	President Pharmaceutical Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	1,373,631	17	Closes its accounts 30-80 days after the end of each month	-	-	(53,380)	(4)	-				
Wisdom Distribution Services Corp.	Books.com	An investee company of President Chain Store Corp. accounted for under the equity method	(Service revenue)	232,895	(4)	Closes its accounts 60 days after the end of each month	-	-	22,161	4	-				
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	373,802	6	Closes its accounts 20 days after the end of each month	-	-	(43,246)	(7)	-				
Century Quick Services Restaurant Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	190,666	(23)	Closes its accounts 30-60 days after the end of each month	-	-	46,905	43	-				

Purchases/sales company	Name of the counter-party	Relationship	Description of transaction			Description and reasons for difference in transaction terms compared to non-related party transactions			Notes or accounts receivable / (payable)	
			Purchases/(sales) (Service revenue)	Amount	Percentage of net purchases / sales	Credit terms	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/ (payable)
Capital Inventory Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	\$ 132,954	(76)	Closes its accounts 60 days after the end of each month	\$ -	-	\$ 28,078	83
Qware Systems & Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(324,792)	(39)	Closes its accounts 15-40 days after the end of each month	-	-	56,123	40
President Information Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(692,429)	(69)	Closes its accounts 30 days after the end of each month	-	-	50,330	36
President Transnet Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Distribution revenue)	(138,034)	(2)	Closes its accounts 60 days after the end of each month	-	-	11,665	1
President Transnet Corp.	Chieh Shun Transport Corp.	An investee company of President Logistics International Co., Ltd. accounted for under the equity method	Service cost	809,939	9	Closes its accounts 40 days after the end of each month	-	-	(102,204)	(8)
President Pharmaceutical Corp.	President Drugstore Business Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(1,373,631)	(38)	Closes its accounts 30-80 days after the end of each month	-	-	53,390	8
President Pharmaceutical Corp.	President Pharmaceutical (Hong Kong) Holdings Ltd.	An investee company accounted for under the equity method by the investor	(Sales)	(389,378)	(11)	Closes its accounts 180 days after the end of each month	-	-	174,989	26
President Pharmaceutical Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(239,861)	(7)	Closes its accounts 10-54 days after the end of each month	-	-	30,223	5
President Starbucks Coffee Corp.	Tung Chan Enterprises Corp.	An investee company of Nanlifen International Corp. accounted for under the equity method	Purchases	782,128	30	Closes its accounts 30 days after the end of each month	-	-	(70,085)	(20)
President Starbucks Coffee Corp.	Uni-President Enterprises Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	198,051	8	Closes its accounts 30 days after the end of each month	-	-	(26,095)	(7)
Uni-President Cold Chain Corp.	President Logistics International Co., Ltd.	An investee company accounted for under the equity method by the investor	Service cost	920,988	40	Closes its accounts 20 days after the end of each month	-	-	(75,632)	(2)
Mech-President Corp.	President Logistics International Co., Ltd.	An investee company of President Logistics International Co., Ltd. accounted for under the equity method	(Sales)	(105,074)	(1)	Closes its accounts 30 days after the end of each month	-	-	6,515	2
Mech-President Corp.	Chieh Shun Transport Corp.	An investee company of President Logistics International Co., Ltd. accounted for under the equity method	(Sales)	(116,289)	(1)	Closes its accounts 30 days after the end of each month	-	-	7,624	2
Shanghai President Coffee 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	489,374	44	Closes its accounts 45 days after the end of each month	-	-	(6,826)	(2)
Retail Support International Corp.	Retail Support Taiwan Corp.	An investee company accounted for under the equity method by the investor	Service cost	266,909	-	Closes its accounts 15-20 days after the end of each month	-	-	(17,987)	-
Retail Support International Corp.	President Logistics International Co., Ltd.	An investee company accounted for under the equity method by the investor	Service cost	707,256	1	Closes its accounts 20 days after the end of each month	-	-	(58,090)	(1)

		Description of transaction				Description and reasons for difference in transaction terms compared to non-related party transactions				Notes or accounts receivable / (payable)	
Purchases/sales company	Name of the counter-party	Relationship	Purchases/(sales) (Service revenue) (\$)	Amount	Percentage of net purchases (sales)	Credit terms	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/ (payable)	Note
Duskin Serve Taiwan Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	201,700	(23)	Closes its accounts 45 days after the end of each month	\$	-	\$ 40,485	30	-
Tung Ang Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	2,469,987	(28)	Closes its accounts 30 days after the end of each month	-	-	161,495	25	-
Tung Ang Enterprises Corp.	Tun Hsiang Enterprises Corp.	An investee company of Nanlifen International Corp. accounted for under the equity method	(Sales)	1,461,277	(21)	Closes its accounts 64 days after the end of each week	-	-	218,050	33	-
Tung Ang Enterprises Corp.	Far-Tung Enterprises Corp.	An investee company of Nanlifen International Corp. accounted for under the equity method	(Sales)	606,957	(9)	38 days after delivery	-	-	52,082	8	-
Tung Ang Enterprises Corp.	Tong Chu Enterprises Corp.	An investee company of Nanlifen International Corp. accounted for under the equity method	(Sales)	398,885	(5)	56 days after delivery	-	-	48,286	7	-
Tung Ang Enterprises Corp.	Huei Tung Enterprises Corp.	An investee company of Nanlifen International Corp. accounted for under the equity method	(Sales)	331,827	(5)	Closes its accounts 80 days after the end of each month	-	-	82,242	13	-
Tung Ang Enterprises Corp.	Tung Yu Enterprises Corp.	An investee company of Nanlifen International Corp. accounted for under the equity method	(Sales)	298,981	(4)	12 days after delivery	-	-	18,821	3	-
Tung Ang Enterprises Corp.	Hsin Tung Enterprises Corp.	An investee company of Nanlifen International Corp. accounted for under the equity method	(Sales)	192,457	(3)	17 days after delivery	-	-	5,780	1	-
Tung Ang Enterprises Corp.	Lien Yu Enterprises Corp.	An investee company of Nanlifen International Corp. accounted for under the equity method	(Sales)	152,291	(2)	12 days after delivery	-	-	4,564	1	-
Tung Ang Enterprises Corp.	Tung-Bo Enterprises Corp.	An investee company of Nanlifen International Corp. accounted for under the equity method	(Sales)	144,491	(2)	12 days after delivery	-	-	6,213	1	-
Tung Ang Enterprises Corp.	Lien Sheng Enterprises Corp.	An investee company of Nanlifen International Corp. accounted for under the equity method	(Sales)	126,431	(2)	12 days after delivery	-	-	6,166	1	-
Tung Ang Enterprises Corp.	Chang Tung Corporation Ltd.	An investee company of Nanlifen International Corp. accounted for under the equity method	(Sales)	116,353	(2)	12 days after delivery	-	-	6,591	1	-
Tung Ang Enterprises Corp.	Wei-Tong Enterprises Corp.	An investee company of Nanlifen International Corp. accounted for under the equity method	(Sales)	118,533	(2)	25 days after delivery	-	-	4,395	1	-
Tung Ang Enterprises Corp.	Tung-Ying Enterprises Corp.	An investee company of Nanlifen International Corp. accounted for under the equity method	(Sales)	103,644	(1)	12 days after delivery	-	-	2,514	-	-
Tung Ang Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	6,440,392	100	(Note 2)	-	-	(416,454)	(100)	-
President Pharmaceutical (Hong Kong) Holdings Ltd.	President Pharmaceutical Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	389,378	100	Closes its accounts 180 days after the end of each month	-	-	(174,985)	(100)	-
Vision Distribution Service Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	874,910	(57)	Closes its accounts 30-60 days after the end of each month	-	-	82,574	34	-
ScinoPharm (Changshu) Pharmaceuticals, Ltd.	ScinoPharm Taiwan Ltd.	An investee company accounted for under the equity method	(Sales)	112,663	(74)	90 days after delivery	-	-	-	-	-
Tung Che Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	226,941	91	Two months	-	-	(37,082)	(98)	-

		Description of transaction				Description and reasons for difference in transaction terms compared to non-related party transactions				Notes or accounts receivable / (payable)	
Purchases/sales company	Name of the counter-party	Relationship	Purchases/(sales)	Amount	Percentage of net purchases /sales	Credit terms	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/ (payable)	Note
Tung-Ying Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	\$ 115,197	47	Closes its accounts 30 days after the end of each month	\$ -	-	(\$ 3,480)	(52)	-
Tung-Ying Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	103,644	42	12 days after delivery	-	-	(2,514)	(38)	-
Xian-Jin Food Corp.	Uni-President Enterprises Corp.	The Company	Purchases	109,286	100	Closes its accounts 30 days after the end of each month	-	-	(8,086)	(100)	-
Yuan-Tai Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	145,825	98	Closes its accounts 60 days after the end of each month	-	-	(27,241)	(99)	-
Retail Support Taiwan Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	(Distribution revenue)	(266,909)	(75)	Closes its accounts 15-20 days after the end of each month	-	-	17,967	73	-
Tung-Hsiang Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	489,837	47	Closes its accounts 60 days	-	-	(90,005)	(57)	-
Tung Yi Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	507,756	90	Closes its accounts 60 days after the end of each month	-	-	(95,869)	(99)	-
Xin Ya Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	234,312	86	Closes its accounts 60 days after the end of each month	-	-	(37,485)	(100)	-
Lien Bo Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(903,757)	(52)	Closes its accounts 10-54 days after the end of each month	-	-	97,555	35	-
Lien Bo Enterprises Corp.	Nanfen International Corp.	An investee company accounted for under the equity method	Purchases	1,122,407	61	Closes its accounts 15-60 days after the end of each month	-	-	(35,094)	(29)	-
Lien Bo Enterprises Corp.	Union Chinese Corp.	Same Chairman with Nanfen International Corp.	Purchases	212,779	12	Closes its accounts 35 days after the end of each month	-	-	(37,649)	(32)	-
Lien Song Enterprises Corp.	Nanfen International Corp.	An investee company accounted for under the equity method	Purchases	310,382	85	Closes its accounts 12 days after the end of each month	-	-	(5,347)	(91)	-
Tun Hsiang Enterprises Corp.	Presicare Corp.	An investee company accounted for under the equity method	(Sales)	(626,001)	(21)	Closes its accounts 70 days after the end of each month	-	-	77,813	18	-
Tun Hsiang Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	1,461,277	47	Closes its accounts 64 days after the end of each week	-	-	(218,050)	(54)	-
Tun Hsiang Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	1,130,971	36	Two months	-	-	(179,567)	(45)	-
Tung Shun Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	1,169,525	91	Closes its accounts 60 days after the end of each week	-	-	(198,113)	(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	298,981	67	12 days after receiving	-	-	(18,921)	(70)	-
Tong Chu Enterprises Corp.	Presicare Corp.	An investee company accounted for under the equity method	(Sales)	(260,450)	(31)	Closes its accounts 70 days after the end of each month	-	-	37,500	29	-
Tong Chu Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	402,699	52	Closes its accounts 60 days after the end of each week	-	-	(52,762)	(51)	-
Tong Chu Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	368,885	48	56 days after receiving	-	-	(48,286)	(48)	-

Purchases/sales company	Name of the counter-party	Relationship	Description of transaction			Description and reasons for difference in transaction terms compared to non-related party transactions			Notes or accounts receivable / (payable)		
			Purchases/(sales)	Amount	Percentage of net purchases /sales	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/ (payable)	Note	
Tung-Bo Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	\$ 144,491	54	12 days after receiving	\$ -	-	(\$ 6,213)	(48)	-
Hsin Tung Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	192,457	46	17 days after receiving	-	-	(5,780)	(40)	-
Hsin Tung Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	168,169	40	17 days after receiving	-	-	(6,745)	(47)	-
President Logistics International Co., Ltd.	Uni-President Cold Chain Corp.	An investee company accounted for under the equity method	(Distribution revenue)	(920,988)	(41)	Closes its accounts 20 days after the end of each month	-	-	(75,632)	37	-
President Logistics International Co., Ltd.	Retail Support International Corp.	An investee company accounted for under the equity method	(Distribution revenue)	(707,256)	(31)	Closes its accounts 20 days after the end of each month	-	-	58,090	28	-
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)	(373,802)	(17)	Closes its accounts 20 days after the end of each month	-	-	43,246	21	-
President Logistics International Co., Ltd.	Chieh Shun Transport Corp.	An investee company accounted for under the equity method by the investor	Service cost	571,949	25	Closes its accounts 20 days after the end of each month	-	-	(100,255)	(52)	-
President Logistics International Co., Ltd.	Meech-President Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Service cost	105,074	5	Closes its accounts 30 days after the end of each month	-	-	(6,515)	(3)	-
Chieh Shun Transport Corp.	President Transnet Corp.	An investee company accounted for under the equity method	(Distribution revenue)	(809,939)	(59)	Closes its accounts 40 days after the end of each month	-	-	102,204	50	-
Chieh Shun Transport Corp.	President Logistics International Co., Ltd.	An investee company of Retail Support International Corp. accounted for under the equity method	(Distribution revenue)	(571,949)	(42)	Closes its accounts 20 days after the end of each month	-	-	100,255	49	-
Chieh Shun Transport Corp.	Meech-President Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Service cost	116,289	9	Closes its accounts 30 days after the end of each month	-	-	(7,624)	(10)	-
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)	(222,463)	(47)	Closes its accounts 30 days after the end of each month	-	-	36,079	44	-
Wuhan 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)	(204,656)	(43)	Closes its accounts 30 days after the end of each month	-	-	29,178	35	-
Cayman Ton Yi Industrial Holdings Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	(Sales)	(4,512,831)	(58)	50 days after shipping	-	-	611,800	63	-
Cayman Ton Yi Industrial Holdings Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Jiangsu Ton Yi Industrial Holdings Ltd. accounted for under the equity method	(Sales)	(3,306,860)	(42)	50 days after shipping	-	-	355,072	37	-
Cayman Ton Yi Industrial Holdings Ltd.	Ton-Yi Industrial Corp.	An investee company accounted for under the equity method	Purchases	7,753,283	100	50 days after shipping	-	-	(991,316)	(100)	-

Purchases/sales company	Name of the counter-party	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party transactions				
			Purchases/(sales)	Amount	Percentage of net purchases/sales	Credit terms	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/ (payable)	
											Purchases
Tovecan Corp.	Ton-Yi Industrial Corp.	An investee company accounted for under the equity method	Purchases	\$ 216,360	93	Closes its accounts 30 days after landing	\$ -	-	(\$ 55,335)	(100)	-
Uni-President (Thailand) Ltd.	Uni-President Marketing Co.,Ltd.	An investee company accounted for under the equity method by the investor	(Sales)	(1,245,521)	(75)	Closes its accounts 60 days after the end of each month	-	-	235,880	73	-
Uni-President Marketing Co., Ltd.	Uni-President (Thailand) Ltd.	An investee company of Uni-President Southeast Asia HoldingsLtd. accounted for under the equity method	Purchases	1,245,521	98	Closes its accounts 60 days after the end of each month	-	-	(235,880)	(96)	-
Uni-President (Vietnam) Co. Ltd.	Uni-President (Malasia) SDN. BHD.	An investee company accounted for under the equity method by the investor	(Sales)	(214,310)	(2)	Closes its accounts 90 days after the end of each month	-	-	7,537	1	-
Uni-President (Vietnam) Co. Ltd.	Tribeco Binh Duong Co., Ltd.	An investee company accounted for under the equity method by the investor	(Sales)	(188,965)	(2)	Closes its accounts 30 days after the end of each month	-	-	53,169	5	-
Tribeco Binh Duong Co., Ltd.	Uni-President (Vietnam) Co. Ltd.	An investee company of Uni-President Southeast Asia HoldingsLtd. accounted for under the equity method	Purchases	188,965	31	Closes its accounts 30 days after the end of each month	-	-	(53,169)	(30)	-
Uni-President (Malasia) SDN. BHD.	Uni-President (Vietnam) Co.Ltd.	An investee company of Uni-President Southeast Asia HoldingsLtd. accounted for under the equity method	Purchases	214,310	100	Closes its accounts 90 days after the end of each month	-	-	(7,537)	(100)	-
Jiangsu Ton Yi Timplate 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	(Sales)	(697,874)	(16)	67 days after invoice date	-	-	117,147	11	-
Jiangsu Ton Yi Timplate Co., Ltd.	Cayman Ton Yi Industrial Holdings Ltd.	An investee company of Ton-Yi Industrial Corp. accounted for under the equity method	Purchases	3,306,880	86	50 days after shipping	-	-	(355,072)	(96)	-
Fujian Ton Yi Timplate 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	(Sales)	(292,084)	(5)	67 days after invoice date	-	-	40,461	2	-
Fujian Ton Yi Timplate 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	(Sales)	(252,707)	(4)	67 days after invoice date	-	-	40,658	2	-
Fujian Ton Yi Timplate Co., Ltd.	Cayman Ton Yi Industrial Holdings Ltd.	An investee company of Ton-Yi Industrial Corp. accounted for under the equity method	Purchases	4,512,831	85	50 days after shipping	-	-	(611,800)	(88)	-
Fujian Ton Yi Timplate Co., Ltd.	Ton-Yi Industrial Corp.	An investee company accounted for under the equity method	Purchases	150,428	3	50 days after shipping	-	-	(16,839)	(2)	-
Wuxi Ton Yi Industrial Packing Co., Ltd.	Jiangsu Ton Yi Timplate Co., Ltd.	An investee company of Cayman Jiangsu Ton Yi Holdings Ltd. accounted for under the equity method	Purchases	697,874	61	67 days after invoice date	-	-	(117,147)	(54)	-

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				
			Purchases/(sales)	Amount	Percentage of net purchases /sales	Credit terms	Unit Price	Credit Period	Notes or accounts receivable / (payable)		
									Amount	Percentage of notes or accounts receivable/ (payable)	
Wuxi Ton Yi Industrial Packing Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Purchases	\$ 252,707	22	67 days after invoice date	\$ -	-	(\$ 40,658)	(19)	-
Chengdu Tongxin Industrial Packing Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Purchases	292,084	63	67 days after invoice date	-	-	(40,481)	(71)	-
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	(Sales)	(2,036,052)	(81)	Closes its accounts 28 days after the end of each month	-	-	77,228	73	-
Taizhou 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)	(206,636)	(8)	Closes its accounts 28 days after the end of each month	-	-	-	-	-
Taizhou Ton Yi Industrial Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlifen Holding Ltd. accounted for under the equity method	Purchases	193,538	12	15 days after invoice date	-	-	(5,358)	(7)	-
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	(Sales)	(1,942,948)	(86)	Closes its accounts 28 days after the end of each month	-	-	106,588	81	-
Zhangzhou Ton Yi Industrial Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlifen Holding Ltd. accounted for under the equity method	Purchases	128,694	9	15 days after invoice date	-	-	(17,727)	(17)	-
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)	(2,928,484)	(97)	Closes its accounts 28 days after the end of each month	-	-	144,239	89	-
Kunshan Ton Yi Industrial Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlifen Holding Ltd. accounted for under the equity method	Purchases	318,720	15	15 days after invoice date	-	-	(15,059)	(12)	-
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)	(758,708)	(100)	Closes its accounts 28 days after the end of each month	-	-	64,956	99	-
Huizhou Ton Yi Industrial Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlifen Holding Ltd. accounted for under the equity method	Purchases	123,812	20	15 days after invoice date	-	-	(19,304)	(17)	-
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)	(676,609)	(90)	Closes its accounts 28 days after the end of each month	-	-	72,190	78	-

Purchases/sites company		Name of the counter-party	Relationship	Purchases/(sales)	Amount	Percentage of net purchases /sales	Credit terms	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
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)	(\$ 2,689,087)	(98)	Closes its accounts 28 days after the end of each month	\$	-	-	\$ 113,385	97	
Beijing Ton Yi Industrial Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanliem Holding Ltd. accounted for under the equity method	Purchases	183,906	10	15 days after invoice date	-	-	-	(2,116)	(2)	
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)	(524,315)	(5)	Closes its accounts 30 days after the end of each month	-	-	-	17,843	10	
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	462,052	8	Closes its accounts 30 days after the end of each month	-	-	-	(17,841)	(3)	
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)	(367,448)	(3)	Closes its accounts 30 days after the end of each month	-	-	-	26,820	15	
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	Purchases	389,516	7	Closes its accounts 30 days after the end of each month	-	-	-	(15,349)	(2)	
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	Purchases	222,463	4	Closes its accounts 30 days after the end of each month	-	-	-	(36,079)	(6)	
Wuhan President Enterprises Food Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanliem Holding Ltd. accounted for under the equity method	Purchases	144,625	2	Closes its accounts 30 days after the end of each month	-	-	-	(4,397)	(1)	
Kunshan 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	(Sales)	(3,797,481)	(87)	Closes its accounts 30 days after the end of each month	-	-	-	91,753	52	
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	(Sales)	(489,371)	(11)	Closes its accounts 45 days after the end of each month	-	-	-	6,826	4	
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	(Sales)	(959,771)	(11)	Closes its accounts 30 days after the end of each month	-	-	-	107,721	42	
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	Purchases	917,083	15	Closes its accounts 30 days after the end of each month	-	-	-	(44,545)	(4)	

		Description of transaction				Description and reasons for difference in transaction terms compared to non-related party transactions				Notes or accounts receivable / (payable)	
Purchases/sales company	Name of the counter-party	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/sales	Credit terms	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/ (payable)	Note
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	Purchases	\$ 1,785,880	30	Closes its accounts 30 days after the end of each month	\$	--	(\$ 221,954)	(20)	-
Hefei President Enterprises Co., Ltd.	Yantai Tongji Beverage Industries Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	519,509	9	Closes its accounts 30 days after the end of each month	-	--	(2,385)	-	-
Hefei President Enterprises Co., Ltd.	Guilin Ziquan Beverage Industries Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	362,299	6	Closes its accounts 30 days after the end of each month	-	--	(10,667)	(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	146,386	2	Closes its accounts 30 days after the end of each month	-	--	(557)	-	-
Hefei 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)	(174,753)	(18)	Closes its accounts 30 days after the end of each month	-	--	18,113	50	-
Shenyang President Enterprises Co., Ltd.	Changchun President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	304,530	20	Closes its accounts 30 days after the end of each month	-	--	(14,830)	(8)	-
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	174,753	12	Closes its accounts 30 days after the end of each month	-	--	(18,113)	(9)	-
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)	(1,277,211)	(96)	Closes its accounts 30 days after the end of each month	-	--	157,893	100	-
Chongqing 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)	(304,530)	(86)	Closes its accounts 30 days after the end of each month	-	--	14,830	88	-
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)	(145,725)	(2)	Closes its accounts 30 days after the end of each month	-	--	-	-	-
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	1,202,056	27	Closes its accounts 30 days after the end of each month	-	--	(40,658)	(9)	-
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	199,250	5	Closes its accounts 30 days after the end of each month	-	--	(7,371)	(2)	-

Purchases/sales company		Name of the counter-party	Relationship	Purchases/(sales)	Amount	Percentage of net purchases /sales	Credit terms	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/ payable	Note
				Purchases	\$	4	Closes its accounts 30 days after the end of each month	\$	--	(\$	(1)	--
Zhengzhou President Enterprises Co., Ltd.	Wuhan Zhiqiang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	184,054		4	Closes its accounts 30 days after the end of each month		--	4,287	(1)	--
Zhengzhou President Enterprises Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nantien Holding Ltd. accounted for under the equity method	Purchases	129,506		3	Closes its accounts 30 days after the end of each month		--	4,397	(1)	--
Beijing President Enterprises Drinks & Food Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	An investee company of Cayman Ton Yi (China) Holdings Ltd. accounted for under the equity method	Purchases	2,689,087		42	Closes its accounts 28 days after the end of each month		--	113,365	(26)	--
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	592,522		9	Closes its accounts 30 days after the end of each month		--	4,200	(1)	--
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	468,523		7	Closes its accounts 30 days after the end of each month		--	31,107	(7)	--
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	257,321		4	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	145,725		2	Closes its accounts 30 days after the end of each month		--	--	--	--
Beijing President Enterprises Drinks & 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	Purchases	149,109		2	Closes its accounts 30 days after the end of each month		--	11,708	(3)	--
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)	777,462		(4)	Closes its accounts 30 days after the end of each month		--	52,703	11	--
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	152,343		1	Closes its accounts 30 days after the end of each month		--	20,378	(2)	--
Guangzhou President Enterprises Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	An investee company of Cayman Ton Yi (China) Holdings Ltd. Accounted for under the equity method	Purchases	1,942,948		14	Closes its accounts 28 days after the end of each month		--	106,588	(10)	--
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	1,648,718		12	Closes its accounts 30 days after the end of each month		--	--	--	--

Purchases/sales company		Name of the counter-party	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/sales	Credit terms	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
Guangzhou President Enterprises Co., Ltd.	Zhejiang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	\$ 1,063,084	7	Closes its accounts 30 days after the end of each month	\$	-	-	(\$ 23,395)	(2)	-
Guangzhou President Enterprises Co., Ltd.	Gulfin Ziquan Beverage Industrialized Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	750,634	5	Closes its accounts 30 days after the end of each month		-	-	(73,390)	(7)	-
Guangzhou President Enterprises Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	An investee company of Cayman Ton Yi (China) Holdings Ltd. accounted for under the equity method	Purchases	758,708	5	Closes its accounts 28 days after the end of each month		-	-	(64,956)	(6)	-
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	429,508	3	Closes its accounts 30 days after the end of each month		-	-	-	-	-
Guangzhou President Enterprises Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	An investee company of Cayman Ton Yi (China) Holdings Ltd. accounted for under the equity method	Purchases	206,636	1	Closes its accounts 28 days after the end of each month		-	-	-	-	-
Guangzhou President Enterprises Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanfen Holding Ltd. accounted for under the equity method	Purchases	164,015	1	Closes its accounts 30 days after the end of each month		-	-	(5,955)	(1)	-
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	163,714	1	Closes its accounts 30 days after the end of each month		-	-	(15,499)	(1)	-
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)	(917,083)	(5)	Closes its accounts 30 days after the end of each month		-	-	44,545	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	Purchases	959,771	6	Closes its accounts 30 days after the end of each month		-	-	(107,721)	(11)	-
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)	(163,714)	(1)	Closes its accounts 30 days after the end of each month		-	-	15,499	2	-
Uni-President Trading (Kunshan) 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)	(149,109)	(1)	Closes its accounts 30 days after the end of each month		-	-	11,708	1	-
Uni-President Trading (Kunshan) 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)	(107,107)	(1)	Closes its accounts 30 days after the end of each month		-	-	9,427	1	-

Purchases/sales company		Name of the counter-party		Relationship		Description of transaction		Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable / (payable)	
Purchases/sales company	Name of the counter-party	Relationship	Purchases/(sales)	Amount	Percentage of net purchases /sales	Credit terms	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/ (payable)	Note
Uni-President 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	\$ 3,787,481	26	Closes its accounts 30 days after the end of each month	\$	-	(\$ 91,753)	(9)	-
Uni-President Trading (Kunshan) Co., Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	An investee company of Cayman Ton Yi (China) Holdings Ltd. accounted for under the equity method	Purchases	2,928,484	20	Closes its accounts 28 days after the end of each month	-	-	(144,289)	(15)	-
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	2,513,068	17	Closes its accounts 30 days after the end of each month	-	-	(128,485)	(13)	-
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	2,165,962	15	Closes its accounts 30 days after the end of each month	-	-	(216,191)	(22)	-
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	955,360	6	Closes its accounts 30 days after the end of each month	-	-	(149,357)	(15)	-
Uni-President Trading (Kunshan) Co., Ltd.	Wuxue President Mineral Water Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	157,869	1	Closes its accounts 30 days after the end of each month	-	-	(7,050)	(1)	-
Uni-President Trading (Kunshan) Co., Ltd.	Henan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	120,469	1	Closes its accounts 30 days after the end of each month	-	-	(464)	-	-
Uni-President Trading (Kunshan) Co., Ltd.	Jinan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	105,718	1	Closes its accounts 30 days after the end of each month	-	-	(1,819)	-	-
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)	(2,165,962)	(100)	Closes its accounts 30 days after the end of each month	-	-	216,191	100	-
Taizhou President Enterprises Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	2,036,052	100	Closes its accounts 28 days after the end of each month	-	-	(77,228)	(85)	-
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)	(462,052)	(11)	Closes its accounts 30 days after the end of each month	-	-	17,841	26	-
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	524,315	21	Closes its accounts 30 days after the end of each month	-	-	(17,843)	(9)	-

		Description of transaction				Notes or accounts receivable/(payable)					
		Description of transaction				Description and reasons for difference in transaction terms compared to non-related party transactions					
Purchases/sales company	Name of the counter-party	Relationship	Purchases/(sales)	Amount	Percentage of net purchases /sales	Credit terms	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)	Note
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)	(\$ 269,669)	(6)	Closes its accounts 30 days after the end of each month	\$ -	-	\$ 9,832	14	-
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	496,489	20	Closes its accounts 30 days after the end of each month	-	-	(42,605)	(20)	-
Nanchang President Enterprises Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nantien Holding Ltd. accounted for under the equity method	Purchases	209,697	8	Closes its accounts 30 days after the end of each month	-	-	(13,243)	(6)	-
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)	(158,427)	(1)	Closes its accounts 30 days after the end of each month	-	-	15,184	7	-
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	1,277,211	18	Closes its accounts 30 days after the end of each month	-	-	(157,893)	(19)	-
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	925,900	13	Closes its accounts 30 days after the end of each month	-	-	(63,420)	(7)	-
Chengdu President Enterprises Food Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	An investee company of Cayman Ton Yi (China) Holdings Ltd. Accounted for under the equity method	Purchases	676,609	9	Closes its accounts 28 days after the end of each month	-	-	(72,190)	(8)	-
Chengdu President Enterprises Food Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nantien Holding Ltd. Accounted for under the equity method	Purchases	116,922	2	Closes its accounts 30 days after the end of each month	-	-	(17,265)	(2)	-
Chengdu 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	Purchases	107,107	2	Closes its accounts 30 days after the end of each month	-	-	(9,427)	(1)	-
Xinjiang President Enterprises Food Co., Ltd.	Uni-President Hong Kong Holdings Ltd.	An investee company of Uni-President Asia Holdings Ltd. accounted for under the equity method	(Sales)	(112,673)	(2)	Closes its accounts 30 days after the end of each month	-	-	10,368	14	-
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	699,576	21	Closes its accounts 30 days after the end of each month	-	-	(8,880)	(2)	-
Xinjiang 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	448,965	14	Closes its accounts 30 days after the end of each month	-	-	(63,939)	(12)	-

Purchases/sales company	Name of the counter-party	Relationship	Description of transaction			Description and reasons for difference in transaction terms compared to non-related party transactions			Notes or accounts receivable/(payable)	
			Purchases/(sales)	Amount	Percentage of net purchases /sales	Credit terms	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)
Xinyang President Enterprises Food Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nantien Holding Ltd. accounted for under the equity method	Purchases	\$ 115,414	4	Closes its accounts 30 days after the end of each month	\$ -	-	(\$ 2,168)	-
Xuzhou 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	(Sales)	(955,360)	(100)	Closes its accounts 30 days after the end of each month	-	-	149,357	100
Guiyang 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)	(489,915)	(79)	Closes its accounts 30 days after the end of each month	-	-	-	-
Guiyang President Enterprises Food Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nantien Holding Ltd. accounted for under the equity method	Purchases	108,581	28	Closes its accounts 30 days after the end of each month	-	-	-	-
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)	(1,202,056)	(60)	Closes its accounts 30 days after the end of each month	-	-	40,658	98
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)	(257,321)	(13)	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)	(146,386)	(7)	Closes its accounts 30 days after the end of each month	-	-	557	1
Henan President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Cayman Nantien Holding Ltd. accounted for under the equity method	(Sales)	(120,469)	(6)	Closes its accounts 30 days after the end of each month	-	-	464	1
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	696,480	44	Closes its accounts 30 days after the end of each month	-	-	(24,549)	4
Kunming President Enterprises Food 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	158,427	7	Closes its accounts 30 days after the end of each month	-	-	(15,184)	(6)
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	Purchases	489,915	21	Closes its accounts 30 days after the end of each month	-	-	-	-
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)	(1,785,860)	(67)	Closes its accounts 30 days after the end of each month	-	-	221,954	82
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)	(468,523)	(18)	Closes its accounts 30 days after the end of each month	-	-	31,107	11

Purchases/sales company	Name of the counter-party	Relationship	Description of transaction				Notes or accounts receivable / (payable)					
			Purchases/(sales)	Amount	Percentage of net purchases /sales	Credit terms	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/ (payable)	Note	
												(Sales)
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)	(199,250)	(8)	Closes its accounts 30 days after the end of each month	-	-	-	7,371	3	-
Jinan 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)	(105,718)	(4)	Closes its accounts 30 days after the end of each month	-	-	-	1,819	1	-
Jinan President Enterprises Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlun Holding Ltd. Accounted for under the equity method	Purchases	134,796	7	Closes its accounts 30 days after the end of each month	-	-	-	(9,537)	(2)	-
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)	(925,900)	(63)	Closes its accounts 30 days after the end of each month	-	-	-	63,420	49	-
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)	(448,965)	(30)	Closes its accounts 30 days after the end of each month	-	-	-	63,939	50	-
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)	(592,522)	(88)	Closes its accounts 30 days after the end of each month	-	-	-	4,200	25	-
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)	(496,499)	(8)	Closes its accounts 30 days after the end of each month	-	-	-	42,605	32	-
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	289,669	7	Closes its accounts 30 days after the end of each month	-	-	-	(9,832)	(2)	-
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)	(389,516)	(6)	Closes its accounts 30 days after the end of each month	-	-	-	15,349	12	-
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	367,448	10	Closes its accounts 30 days after the end of each month	-	-	-	(26,820)	(6)	-
Changsha President Enterprises Co., Ltd.	Wuhan President Packing Ind. Corp.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	204,656	5	Closes its accounts 30 days after the end of each month	-	-	-	(29,178)	(6)	-
Changsha President Enterprises Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlun Holding Ltd. accounted for under the equity method	Purchases	128,879	3	Closes its accounts 30 days after the end of each month	-	-	-	(7,008)	(1)	-

Purchases/sales company	Name of the counter-party	Relationship	Description of transaction			Notes or accounts receivable / (payable)					
			Purchases/(sales)	Amount	Percentage of net purchases /sales	Credit terms	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/ (payable)	Note
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)	(\$ 2,513, 068)	(100)	Closes its accounts 30 days after the end of each month	\$ -	-	\$ 128, 485	100	-
Shanghai E & P Trading Co., Ltd.	President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	(Sales)	(663, 308)	(16)	Closes its accounts 30 days after the end of each month	-	-	27, 213	23	-
Shanghai E & P Trading Co., Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	An investee company of Cayman Ton Yi (China) Holdings Ltd. accounted for under the equity method	(Sales)	(318, 720)	(8)	15 days after invoice date	-	-	15, 089	13	-
Shanghai E & P Trading Co., Ltd.	Nanchang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(209, 687)	(5)	Closes its accounts 30 days after the end of each month	-	-	13, 243	11	-
Shanghai E & P Trading Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	An investee company of Cayman Ton Yi (China) Holdings Ltd. accounted for under the equity method	(Sales)	(183, 906)	(5)	15 days after invoice date	-	-	2, 116	2	-
Shanghai E & P Trading Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	An investee company of Cayman Ton Yi (China) Holdings Ltd. accounted for under the equity method	(Sales)	(193, 538)	(5)	15 days after invoice date	-	-	5, 358	5	-
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)	(164, 015)	(4)	Closes its accounts 30 days after the end of each month	-	-	5, 955	5	-
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)	(144, 625)	(4)	Closes its accounts 30 days after the end of each month	-	-	4, 397	4	-
Shanghai E & P Trading Co., Ltd.	Jinan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(134, 786)	(3)	Closes its accounts 30 days after the end of each month	-	-	9, 537	8	-
Shanghai E & P Trading Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(129, 506)	(3)	Closes its accounts 30 days after the end of each month	-	-	4, 387	4	-
Shanghai E & P Trading Co., Ltd.	Guiyang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(108, 581)	(3)	Closes its accounts 30 days after the end of each month	-	-	-	-	-
Shanghai E & P Trading Co., Ltd.	Nanning President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(126, 228)	(3)	Closes its accounts 30 days after the end of each month	-	-	985	1	-

Purchases/sales company	Name of the counter-party	Relationship	Description of transaction			Description and reasons for difference in transaction terms compared to non-related party transactions			Notes or accounts receivable/(payable)	
			Purchases/(sales)	Amount	Percentage of net purchases/sales	Credit terms	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)
Shanghai E & P Trading 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)	(\$ 116,922)	(3)	Closes its accounts 30 days after the end of each month	\$ -	-	\$ 17,265	15
Shanghai E & P Trading Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(128,879)	(3)	Closes its accounts 30 days after the end of each month	-	-	7,008	6
Shanghai E & P Trading Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	An investee company of Cayman Ton Yi (China) Holdings Ltd. accounted for under the equity method	(Sales)	(123,812)	(3)	15 days after invoice date	-	-	19,304	17
Shanghai E & P Trading 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)	(115,414)	(3)	Closes its accounts 30 days after the end of each month	-	-	2,168	2
Shanghai E & P Trading Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	An investee company of Cayman Ton Yi (China) Holdings Ltd. accounted for under the equity method	(Sales)	(128,694)	(3)	15 days after invoice date	-	-	17,727	15
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)	(1,648,718)	(99)	Closes its accounts 30 days after the end of each month	-	-	-	-
Nanning President Enterprises Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holding Ltd. accounted for under the equity method	Purchases	126,228	11	Closes its accounts 30 days after the end of each month	-	-	(995)	(1)
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)	(669,576)	(75)	Closes its accounts 30 days after the end of each month	-	-	8,880	36
Wuxue President Mineral Water 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)	(157,869)	(77)	Closes its accounts 30 days after the end of each month	-	-	7,050	72
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)	(1,063,084)	(86)	Closes its accounts 30 days after the end of each month	-	-	23,305	89
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)	(429,508)	(100)	Closes its accounts 30 days after the end of each month	-	-	-	-
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)	(152,343)	(3)	Closes its accounts 30 days after the end of each month	-	-	20,378	22

Purchases/sales company	Name of the counter-party	Relationship	Description of transaction			Description and reasons for difference in transaction terms compared to non-related party transactions			Notes or accounts receivable / (payable)	
			Purchases/(sales)	Amount	Percentage of net purchases /sales	Credit terms	Unit Price	Credit Period	Amount	Note
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	\$ 777,482	26	Closes its accounts 30 days after the end of each month	\$ -	-	(\$ 52,703)	(17)
Uni-Splendor Corp.	Uni-Splendor Technology (Huizhou) Corp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	(Sales)	(1,287,413)	(12)	(Note 3)	-	-	1,582,705	38
Uni-Splendor Corp.	Uni-Splendor Technology (Huizhou) Corp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	Purchases	4,888,277	48	(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)	(738,237)	(7)	(Note 3)	-	-	642,641	15
Uni-Splendor Corp.	Ever-Splendor Electrics (Shenzhen) Co., Ltd.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	Purchases	3,222,389	31	(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	(Sales)	(3,222,369)	(97)	(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	738,237	35	(Note 3)	-	-	(642,641)	(40)
Uni-Splendor Technology (Huizhou) Corp.	Uni-Splendor Corp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	(Sales)	(4,888,277)	(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	1,287,413	39	(Note 3)	-	-	(1,582,705)	(56)

(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 at year ended December 31, 2014 (USD:NTD 1:31.65, CYN:NTD 1:5.092, TBH:NTD 1:0.967), and amounts of transactions are translated using the average exchange rates for the year ended December 31, 2014 (USD:NTD 1:30.32, CYN:NTD 1:4.92, TBH:NTD 1:0.9384).

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

The name of the creditor	Name of the counter-party	Relationship	Other receivables - related party		Turnover rate	Overdue receivables		Allowance for doubtful accounts
			General ledger account	Amount		Amount	Acition taken	
Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	An investee company accounted for under the equity method	Accounts receivable	\$ 820,143	8.89	\$ -	\$ 820,143	\$ -
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	416,454	15.82	-	416,454	-
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	348,544	9.24	-	348,544	-
Uni-President Enterprises Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	Accounts receivable	336,427	8.14	-	336,419	-
Uni-President Enterprises Corp.	Tung Shun Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	Accounts receivable	198,113	5.86	-	198,113	-
Uni-President Enterprises Corp.	Tun Hsiang Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	Accounts receivable	179,567	5.42	-	179,567	-
Uni-President Enterprises Corp.	Huei Tung Enterprises Corp.	The chairman of the company is a director of Nantien International Corp.	Accounts receivable	175,563	4.51	-	103,036	-
Cayman President Holdings Ltd.	Sanshui Jiantibao Commerce Co., Ltd.	An investee company of Cayman President Holdings Ltd. accounted for under the equity method	Other receivables	949,500	-	-	-	-
Cayman President Holdings Ltd.	Uni-President (Vietnam) Co., Ltd.	An investee company of Uni-President Southeast Asia Holdings Ltd. accounted for under the equity method	Other receivables	633,000	-	-	-	-
Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	An investee company of Cayman President Holdings Ltd. accounted for under the equity method	Other receivables	446,582	-	-	-	-
Kai Yu Investment Co., Ltd.	Kai Nian Investment Co., Ltd.	An investee company accounted for under the equity method	Other receivables	188,900	-	-	-	-
President International Development Corp.	President Property Corp.	An investee company accounted for under the equity method	Other receivables	500,000	-	-	-	-
Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd.	An investee company of Ton-Yi Industrial Corp. accounted for under the equity method	Accounts receivable	961,316	9.50	-	961,316	-
President Chain Store Corp.	Wisdom Distribution Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	232,872	-	-	197,988	-
Tung Ang Enterprises Corp.	Tun Hsiang Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	Accounts receivable	218,050	6.58	-	218,050	-

The name of the creditor	Name of the counter-party	Relationship	Other receivables - related party				Turnover rate	Overdue receivables		Subsequent collections	Allowance for doubtful accounts
			General ledger account	Amount	Amount	Action taken		Amount			
									Accounts receivable		
Tung Ang Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	\$ 161,995	13.04	-	-	\$ 161,995	\$ -		
President Musashino Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	437,984	6.42	-	-	437,984	-		
President Pharmaceutical Corp.	President Pharmaceutical (Hong Kong) Holdings Ltd.	An investee company accounted for under the equity method by the investor	Accounts receivable	174,989	1.89	-	-	101,310	-		
Chieh Shun Transport Corp.	President Logistics International Co., Ltd.	An investee company of Uni-President Cold Chain Corp. accounted for under the equity method	Accounts receivable	100,255	6.08	-	-	70,255	-		
Chieh Shun Transport Corp.	President Transnet Corp.	An investee company accounted for under the equity method	Accounts receivable	102,204	8.22	-	-	102,123	-		
Cayman Ton Yi Industrial Holdings Ltd.	Fujian Ton Yi Timplat Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Accounts receivable	611,800	7.82	-	-	611,800	-		
Cayman Ton Yi Industrial Holdings Ltd.	Jiangsu Ton Yi Timplat Co., Ltd.	An investee company of Cayman Jiangsu Ton Yi Holdings Ltd. accounted for under the equity method	Accounts receivable	355,072	14.49	-	-	355,072	-		
Cayman Ton Yi Industrial Holdings Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	An investee company of Cayman Ton Yi (China) Holdings Ltd. accounted for under the equity method	Other receivables	317,353	-	-	-	853	-		
Cayman Ton Yi Industrial Holdings Ltd.	Beijing Ton Yi Industrial Co., Ltd.	An investee company of Cayman Ton Yi (China) Holdings Ltd. accounted for under the equity method	Other receivables	475,346	-	-	-	158,539	-		
Cayman Ton Yi Industrial Holdings Ltd.	Chengde Ton Yi Industrial Co., Ltd.	An investee company of Cayman Ton Yi (China) Holdings Ltd. accounted for under the equity method	Other receivables	317,227	-	-	-	317,227	-		
Cayman Ton Yi Industrial Holdings Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	An investee company of Cayman Ton Yi (China) Holdings Ltd. accounted for under the equity method	Other receivables	317,163	-	-	-	571	-		
Cayman Ton Yi Industrial Holdings Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	An investee company of Cayman Ton Yi (China) Holdings Ltd. accounted for under the equity method	Other receivables	253,794	-	-	-	459	-		

The name of the creditor	Name of the counter-party	Relationship	Other receivables - related party		Turnover rate	Overdue receivables		Allowance for doubtful accounts
			General ledger account	Amount		Amount	Action taken	
Chengdu Ton Yi Industrial Packing 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	Other receivables	\$ 255,081	-	-	\$ -	\$ -
Jiangsu Ton Yi Tintplate 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	Accounts receivable	117,147	5.43	-	-	66,734
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	106,588	10.60	-	-	106,588
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	144,239	18.40	-	-	144,239
Kunshan Ton Yi Industrial Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	An investee company of Cayman Ton Yi (China) Holdings Ltd. accounted for under the equity method	Other receivables	331,585	-	-	-	-
Kunshan Ton Yi Industrial Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	An investee company of Cayman Ton Yi (China) Holdings Ltd. accounted for under the equity method	Other receivables	152,972	-	-	-	-
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	Accounts receivable	113,385	17.89	-	-	113,385
Kai Yu (BYD) Investment Co., Ltd.	Cayman President Holdings Ltd.	An investee company accounted for under the equity method	Other receivables	464,622	-	-	-	-
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	4,175,780	-	-	-	-
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	2,062,260	-	-	-	-
Uni-President Enterprises China 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	1,838,319	-	-	-	-

		Other receivables - related party				Turnover		Overdue receivables		Allowance for		
		General				rate		Amount		Subsequent		
		ledger account		Amount		rate		Amount		collections		
		Other receivables		\$		-		-		-		
		Other receivables		1,788,910		-		-		-		
		Other receivables		1,486,131		-		-		-		
		Other receivables		1,431,992		-		-		-		
		Other receivables		1,109,929		-		-		-		
		Other receivables		912,063		-		-		-		
		Other receivables		903,580		-		-		-		
		Other receivables		747,791		-		-		-		
		Other receivables		564,322		-		-		-		
		Other receivables		498,527		-		-		-		
		Other receivables		467,369		-		-		-		
		Other receivables		444,237		-		-		-		
Uni-President Enterprises China Holdings Ltd.	Name of the counter-party	Hefei President Enterprises Co., Ltd.	Relationship	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Amount	1,788,910	Turnover rate	-	Amount	-	Allowance for doubtful accounts	-
Uni-President Enterprises China Holdings Ltd.	Name of the counter-party	Beijing President Enterprises Drinks & Food Co., Ltd.	Relationship	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Amount	1,486,131	Turnover rate	-	Amount	-	Allowance for doubtful accounts	-
Uni-President Enterprises China Holdings Ltd.	Name of the counter-party	Uni-President Asia Holdings Ltd.	Relationship	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Amount	1,431,992	Turnover rate	-	Amount	-	Allowance for doubtful accounts	-
Uni-President Enterprises China Holdings Ltd.	Name of the counter-party	Wuhan President Enterprises Food Co., Ltd.	Relationship	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Amount	1,109,929	Turnover rate	-	Amount	-	Allowance for doubtful accounts	-
Uni-President Enterprises China Holdings Ltd.	Name of the counter-party	Xinjiang President Enterprises Food Co., Ltd.	Relationship	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Amount	912,063	Turnover rate	-	Amount	-	Allowance for doubtful accounts	-
Uni-President Enterprises China Holdings Ltd.	Name of the counter-party	Guangzhou President Enterprises Co., Ltd.	Relationship	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Amount	903,580	Turnover rate	-	Amount	-	Allowance for doubtful accounts	-
Uni-President Enterprises China Holdings Ltd.	Name of the counter-party	Zhengzhou President Enterprises Co., Ltd.	Relationship	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Amount	747,791	Turnover rate	-	Amount	-	Allowance for doubtful accounts	-
Uni-President Enterprises China Holdings Ltd.	Name of the counter-party	Jinan President Enterprises Co., Ltd.	Relationship	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Amount	564,322	Turnover rate	-	Amount	-	Allowance for doubtful accounts	-
Uni-President Enterprises China Holdings Ltd.	Name of the counter-party	Changsha President Enterprises Co., Ltd.	Relationship	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Amount	498,527	Turnover rate	-	Amount	-	Allowance for doubtful accounts	-
Uni-President Enterprises China Holdings Ltd.	Name of the counter-party	Fuzhou President Enterprises Co., Ltd.	Relationship	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Amount	467,369	Turnover rate	-	Amount	-	Allowance for doubtful accounts	-
Uni-President Enterprises China Holdings Ltd.	Name of the counter-party	Hangzhou President Enterprises Co., Ltd.	Relationship	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Amount	444,237	Turnover rate	-	Amount	-	Allowance for doubtful accounts	-

The name of the creditor		Name of the counter-party	Relationship	Other receivables - related party		Turnover		Overdue receivables		Subsequent	Allowance for
				General	Amount	rate	Amount	Action taken	collections	doubtful accounts	
				ledger account	\$		\$		\$	\$	
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	422,013	-	-	-	-	-	-	
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	405,053	-	-	-	-	-	-	
Uni-President Enterprises China Holdings Ltd.	Shijiazhuang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	356,433	-	-	-	-	-	-	
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	340,014	-	-	-	-	-	-	
Uni-President Enterprises China Holdings Ltd.	Sanxi President Enterprises Corp.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	307,049	-	-	-	-	-	-	
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	281,096	-	-	-	-	-	-	
Uni-President Enterprises China Holdings Ltd.	Guiyang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	276,951	-	-	-	-	-	-	
Uni-President Enterprises China Holdings Ltd.	Changchun President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	248,658	-	-	-	-	-	-	
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	234,410	-	-	-	-	-	-	
Uni-President Enterprises China Holdings Ltd.	Chongqing President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	191,210	-	-	-	-	-	-	
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	178,657	-	-	-	-	-	-	

		Other receivables - related party						Allowance for doubtful accounts	
The name of the creditor	Name of the counter-party	Relationship	General ledger account		Turnover rate	Overdue receivables		Subsequent collections	Allowance for doubtful accounts
			Amount	Other receivables		Amount	Action taken		
Uni-President Enterprises China Holdings Ltd.	Kunming President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	\$ 155,790	Other receivables	-	\$ -	-	\$ -	-
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	155,790	Other receivables	-	-	-	-	-
Uni-President Enterprises China Holdings Ltd.	Nanchang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	124,632	Other receivables	-	-	-	-	-
Uni-President Asia Holdings Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	778,949	Other receivables	-	-	-	-	-
Uni-President Asia Holdings Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	623,159	Other receivables	-	-	-	-	-
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	467,369	Other receivables	-	-	-	-	-
Uni-President Asia Holdings Ltd.	Chengde President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	467,369	Other receivables	-	-	-	-	-
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	438,879	Other receivables	-	-	-	-	-
Uni-President Asia Holdings Ltd.	Nanchang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	311,579	Other receivables	-	-	-	-	-
Uni-President Asia Holdings Ltd.	Changchun President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	218,106	Other receivables	-	-	-	-	-
Uni-President Asia Holdings Ltd.	Kunming President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	155,790	Other receivables	-	-	-	-	-

The name of the creditor	Name of the counter-party	Relationship	Other receivables - related party				Turnover rate	Overdue receivables		Subsequent collections	Allowance for doubtful accounts
			General ledger account		Amount	Amount		Action taken			
			Other receivables								
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	\$	155,790	-	\$	-	-	\$	-	
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		2,256,163	-	-	-	-	-	-	
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		1,707,857	-	-	-	-	-	-	
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		1,354,472	-	-	-	-	-	-	
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		1,054,044	-	-	-	-	-	-	
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		897,414	-	-	-	-	-	-	
Uni-President Enterprises (China) Investment Corp.	Changshaishan President Enterprises (Jifin) Mineral Water Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method		879,388	-	-	-	-	-	-	
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		865,640	-	-	-	-	-	-	
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		834,121	-	-	-	-	-	-	
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		785,718	-	-	-	-	-	-	
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		677,236	-	-	-	-	-	-	

The name of the creditor		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	Amount		
Uni-President Enterprises (China) Investment Corp.	Shansi President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	\$	356,695	-	-	\$	-	\$	-
Uni-President Enterprises (China) Investment Corp.	Changchun President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables		351,348	-	-		-		-
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		350,075	-	-		-		-
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		335,581	-	-		-		-
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		203,680	-	-		-		-
Uni-President Enterprises (China) Investment Corp.	Uni-President Shanghai Peary Century Co., Ltd.	An investee company of Kunshan President Enterprises Co., Ltd. accounted for under the equity method	Other receivables		185,858	-	-		-		-
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		152,760	-	-		-		-
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		111,260	-	-		-		-
Uni-President (Thailand) Ltd.	Uni-President Marketing Co.,Ltd.	An investee company accounted for under the equity method by the investor	Accounts receivable		235,880	5.47	-		-		-
Uni-President (Vietnam) Co.,Ltd.	UPEC (India) Foods Private Ltd.	An investee company accounted for under the equity method by the investor	Accounts receivable		136,034	0.05	-	133,967	-		-
Uni-President (Vietnam) Co.,Ltd.	Tribeco Binh Duong Co., Ltd.	An investee company accounted for under the equity method by the investor	Owners' current account		285,000	-	-		-		-
Uni-President (Vietnam) Co.,Ltd.	Uni-President Vietnam Aquatic Breeding Co., Ltd.	An investee company accounted for under the equity method by the investor	Owners' current account		188,777	-	-		-		-

The name of the creditor		Name of the counter-party	Relationship	General ledger account		Turnover rate	Overdue receivables		Subsequent collections	Allowance for doubtful accounts
				Amount	Amount		Amount	Action taken		
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	\$ 560,843	\$ -	-	\$ -	-	\$ -	\$ -
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	Accounts receivable	107,721	-	6.55	-	-	-	-
Xuzhou 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	149,357	-	13.24	-	-	-	-
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	478,648	-	-	-	-	-	-
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	Accounts receivable	221,954	-	9.74	-	-	-	-
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	157,893	-	5.54	-	-	-	-
Kunshan President Enterprises Food Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	1,018,400	-	-	-	-	-	-
Kunshan President Enterprises Food Co., Ltd.	Xuzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	509,200	-	-	-	-	-	-
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	Other receivables	707,368	-	-	-	-	-	-
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	Other receivables	254,600	-	-	-	-	-	-
Chengdu President Enterprises Food Co., Ltd.	Sansui President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	254,600	-	-	-	-	-	-

The name of the creditor	Name of the counter-party	Relationship	Other receivables - related party			Turnover rate	Overdue receivables		Allowance for doubtful accounts
			General ledger account	Amount	Amount		Action taken	Subsequent collections	
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	\$ 208,772	-	-	\$ -	-	
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	128,485	-	-	-	-	
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	216,191	-	-	-	-	
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	305,520	-	-	-	-	
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	Other receivables	528,767	-	-	-	-	
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	254,600	-	-	-	-	
Zhanjiang President Enterprises Co., Ltd.	Uni-President Shanghai Pearly Century Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	1,242,448	-	-	-	-	
Uni-Splendor Corp.	Uni-Splendor Technology (Huizhou) Corp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	Accounts receivable	1,582,705	-	-	-	-	
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	642,641	-	-	-	-	

(Note) Ending balance and subsequent collections of accounts receivable and other receivables for related parties denominated in foreign currencies are translated into New Taiwan Dollars using the exchange rates as at report date. (USD:NTD 1:31.65, CYN:NTD 1:5.092, TBH:NTD 1:0.967, VND:NTD 1:0.001425).

I. Derivative financial instrument translation :

(1) As of December 31, 2014, the remaining balance of derivative financial instruments held for transaction that was due was zero, and the net gain recognized as derivative financial instrument transactions was \$27,023.

(2) The derivative financial instrument transactions of subsidiaries are as follows:

(A) As of December 31, 2014, the derivative financial instruments that were held for transaction:

Name of company	Derivative financial instruments	December 31, 2014	
		Contract amount	Book value
ScinoPharm Taiwan Ltd.	Forward exchange contracts-sell USD	(USD) 4,950	(\$ 3,669)
Tait Marketing & Distribution Co., Ltd.	Forward exchange contracts-buy USD	USD 4,026	3,067
President International Development Corp.	Unsecured Bond	NTD 22,889	22,920
President (BVI) International Holdings Ltd.	Commodity Transaction Advisor	USD 7,007	271,054
President (BVI) International Holdings Ltd.	Equity linked notes	USD 3,455	110,200

(B) Additional disclosed information:

For the year ended December 31, 2014, the Company's subsidiaries recognized a net loss of \$51,928 as a result of derivative financial instrument transaction.

(Note) Foreign currencies are translated into New Taiwan Dollars. Exchange rates of foreign currencies indicated as of report date were as follows:
 USD:NTD 1:31.65, CNY:NTD 1:5.092.

J. Significant inter-company transactions during the year ended December 31, 2014:

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)
						Closes its accounts	Transaction terms	
0	Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	1	Sales	\$ 7,326,426	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	820,143			—
0	Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	1	Shipping expenses	409,430			—
0	Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	1	Sales	6,440,392	Closes its accounts 28 days after 10 days		2%
0	Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	1	Accounts receivable	416,454			—
0	Uni-President Enterprises Corp.	President Chain Store Corp.	1	Sales	3,404,520	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	348,544			—
0	Uni-President Enterprises Corp.	Retail Support International Corp.	1	Sales	2,771,752	Closes its accounts 30 days after the end of each month		1%
0	Uni-President Enterprises Corp.	Retail Support International Corp.	1	Accounts receivable	336,427			—
0	Uni-President Enterprises Corp.	Tung Shun Enterprises Corp.	1	Sales	1,169,525	Closes its accounts 60 days after the end of each week		—
0	Uni-President Enterprises Corp.	Tung Shun Enterprises Corp.	1	Accounts receivable	198,113			—
0	Uni-President Enterprises Corp.	Tun Hsiang Enterprises Corp.	1	Sales	1,130,971	Two months		—
0	Uni-President Enterprises Corp.	Tun Hsiang Enterprises Corp.	1	Accounts receivable	179,567			—
0	Uni-President Enterprises Corp.	Uni-President Vendor Corp.	1	Sales	691,771	Closes its accounts 30-60 days after the end of each month		—
0	Uni-President Enterprises Corp.	Tung Yi Enterprises Corp.	1	Sales	507,756	Closes its accounts 60 days after the end of each week		—
0	Uni-President Enterprises Corp.	Tung-Hsiang Enterprises Corp.	1	Sales	489,837	Closes its accounts 60 days after the end of each week		—
0	Uni-President Enterprises Corp.	Tong Chu Enterprises Corp.	1	Sales	402,699	Closes its accounts 60 days after the end of each week		—
0	Uni-President Enterprises Corp.	Tait Marketing & Distribution Co., Ltd.	1	Sales	294,256	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)
0	Uni-President Enterprises Corp.	Xin Ya Enterprises Corp.	1	Sales	\$ 234,312	Closes its accounts 60 days after the end of each month	-
0	Uni-President Enterprises Corp.	Tung Che Enterprises Corp.	1	Sales	228,941	Two months	-
0	Uni-President Enterprises Corp.	President Starbucks Coffee Corp.	1	Sales	198,051	Closes its accounts 30 days after the end of each month	-
0	Uni-President Enterprises Corp.	Hsin Tung Enterprises Corp.	1	Sales	168,169	Closes its accounts 60 days after the end of each month	-
0	Uni-President Enterprises Corp.	Yuan-Tai Enterprises Corp.	1	Sales	145,825	Closes its accounts 60 days after the end of each month	-
0	Uni-President Enterprises Corp.	Xian-Jin Food Corp.	1	Sales	109,286	Closes its accounts 60 days after the end of each month	-
0	Uni-President Enterprises Corp.	President Kikkoman Inc.	1	Purchases	928,752	Closes its accounts 30 days after the end of each month	-
0	Uni-President Enterprises Corp.	President Nisshin Corp.	1	Purchases	305,211	Closes its accounts 30 days after the end of each month	-
0	Uni-President Enterprises Corp.	President Packaging Corp.	1	Purchases	180,371	Closes its accounts 30 days after the end of each month	-
0	Uni-President Enterprises Corp.	Uni-President Dream Parks Corp.	1	Advertising expenses	468,923	-	-
0	Uni-President Enterprises Corp.	Presco Netmarketing Inc.	1	Advertising expenses	103,954	-	-
1	Cayman President Holdings Ltd.	Sanshui Jianlibao Commerce Co., Ltd.	3	Other receivables	949,500	-	-
1	Cayman President Holdings Ltd.	Uni-President (Vietnam) Co., Ltd.	3	Other receivables	633,000	-	-
1	Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	3	Other receivables	446,582	-	-
2	Kai Yu Investment Co., Ltd.	Kai Nan Investment Co., Ltd.	3	Other receivables	188,900	-	-
3	President International Development Corp.	President Property Corp.	3	Other receivables	500,000	-	-

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)
4	President Packaging Corp.	President Chain Store Corp.	3	Sales	\$ 434,664	Closes its accounts 15-60 days after the end of each month	-
5	Nanlien International Corp.	Lien Bo Enterprises Corp.	3	Sales	1,122,407	Closes its accounts 15-60 days after the end of each month	-
5	Nanlien International Corp.	Lien Song Enterprises Corp.	3	Sales	310,382	Closes its accounts 12 days after the end of each month	-
6	Tait Marketing & Distribution Co., Ltd.	President Chain Store Corp.	3	Sales	460,461	Closes its accounts 20-70 days after the end of each month	-
7	President Musashino Corp.	President Chain Store Corp.	3	Sales	2,873,605	Closes its accounts 45 days after the end of each month	1%
7	President Musashino Corp.	President Chain Store Corp.	3	Accounts receivable	437,984	-	-
8	Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd.	3	Sales	7,753,283	50 days after shipping	2%
8	Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd.	3	Accounts receivable	961,316	-	-
8	Ton-Yi Industrial Corp.	Tovecan Corp.	3	Sales	216,360	30 days after landing	-
8	Ton-Yi Industrial Corp.	Fujian Ton Yi Timplat Co., Ltd.	3	Sales	150,428	50 days after shipping	-
9	President Chain Store Corp.	Wisdom Distribution Services Corp.	3	Other receivables	232,872	-	-
10	Wisdom Distribution Services Corp.	Books. Com	3	Service revenue	232,895	Closes its accounts 60 days after the end of each month	-
11	Century Quick Services Restaurant Corp.	President Chain Store Corp.	3	Sales	190,666	Closes its accounts 30-60 days after the end of each month	-
12	Capital Inventory Services Corp.	President Chain Store Corp.	3	Service revenue	132,954	Closes its accounts 60 days after the end of each month	-
13	Qware Systems & Services Corp.	President Chain Store Corp.	3	Sales	324,792	Closes its accounts 15-40 days after the end of each month	-
14	President Information Corp.	President Chain Store Corp.	3	Service revenue	692,429	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)
15	President Transnet Corp.	President Chain Store Corp.	3	Distribution revenue	\$ 138,034	Closes its accounts 60 days after the end of each month	-
16	President Pharmaceutical Corp.	President Drugstore Business Corp.	3	Sales	1,373,631	Closes its accounts 30-80 days after the end of each month	-
16	President Pharmaceutical Corp.	President Pharmaceutical (Hong Kong) Holdings Ltd.	3	Sales	389,378	Closes its accounts 180 days after the end of each month	-
16	President Pharmaceutical Corp.	President Pharmaceutical (Hong Kong) Holdings Ltd.	3	Accounts receivable	174,989	-	-
16	President Pharmaceutical Corp.	President Chain Store Corp.	3	Sales	239,861	Closes its accounts 10-54 days after the end of each month	-
17	Mech-President Corp.	Chieh Shun Transport Corp.	3	Sales	116,289	Closes its accounts 30 days after the end of each month	-
17	Mech-President Corp.	President Logistics International Co., Ltd.	3	Sales	105,074	Closes its accounts 30 days after the end of each month	-
18	Duskin Serve Taiwan Co., Ltd.	President Chain Store Corp.	3	Service revenue	201,700	Closes its accounts 45 days after the end of each month	-
19	Tung Ang Enterprises Corp.	President Chain Store Corp.	3	Sales	2,069,987	Closes its accounts 30 days after the end of each month	-
19	Tung Ang Enterprises Corp.	President Chain Store Corp.	3	Accounts receivable	161,995	-	-
19	Tung Ang Enterprises Corp.	Tun Hsiang Enterprises Corp.	3	Sales	1,461,277	Closes its accounts 64 days after the end of each week	-
19	Tung Ang Enterprises Corp.	Tun Hsiang Enterprises Corp.	3	Accounts receivable	218,050	-	-
19	Tung Ang Enterprises Corp.	Tong Chu Enterprises Corp.	3	Sales	368,885	56 days after delivery	-
19	Tung Ang Enterprises Corp.	Tung Yu Enterprises Corp.	3	Sales	298,981	12 days after delivery	-
19	Tung Ang Enterprises Corp.	Hsin Tung Enterprises Corp.	3	Sales	192,457	17 days after delivery	-
19	Tung Ang Enterprises Corp.	Tung-Bo Enterprises Corp.	3	Sales	144,491	12 days after delivery	-

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)
20	Vision Distribution Service Corp.	President Chain Store Corp.	3	Sales	\$ 874, 910	Closes its accounts 30-60 days after the end of each month	-
21	ScinoPharm (Changshu) Pharmaceuticals, Ltd.	ScinoPharm Taiwan Ltd.	3	Sales	112, 663	90 days after delivery	-
22	Retail Support Taiwan Corp.	Retail Support International Corp.	3	Distribution revenue	266, 909	Closes its accounts 15-20 days after the end of each month	-
23	Lien Bo Enterprises Corp.	President Chain Store Corp.	3	Sales	903, 757	Closes its accounts 10-54 days after the end of each month	-
24	President Logistics International Co., Ltd.	Uni-President Cold Chain Corp.	3	Distribution revenue	920, 988	Closes its accounts 20 days after the end of each month	-
24	President Logistics International Co., Ltd.	Retail Support International Corp.	3	Distribution revenue	707, 256	Closes its accounts 20 days after the end of each month	-
24	President Logistics International Co., Ltd.	Wisdom Distribution Services Corp.	3	Distribution revenue	373, 802	Closes its accounts 20 days after the end of each month	-
25	Chieh Shun Transport Corp.	President Transnet Corp.	3	Distribution revenue	809, 939	Closes its accounts 40 days after the end of each month	-
25	Chieh Shun Transport Corp.	President Transnet Corp.	3	Accounts receivable	102, 204	--	-
25	Chieh Shun Transport Corp.	President Logistics International Co., Ltd.	3	Distribution revenue	571, 949	Closes its accounts 20 days after the end of each month	-
25	Chieh Shun Transport Corp.	President Logistics International Co., Ltd.	3	Accounts receivable	100, 255	--	-
26	Wuhan President Packing Ind. Corp.	Wuhan President Enterprises Food Co., Ltd.	3	Sales	222, 463	Closes its accounts 30 days after the end of each month	-
26	Wuhan President Packing Ind. Corp.	Changsha President Enterprises Co., Ltd.	3	Sales	204, 656	Closes its accounts 30 days after the end of each month	-
27	Cayman Ton Yi Industrial Holdings Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Sales	4, 512, 831	50 days after shipping	1%
27	Cayman Ton Yi Industrial Holdings Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Accounts receivable	611, 800	--	-
27	Cayman Ton Yi Industrial Holdings Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	3	Sales	3, 306, 880	50 days after shipping	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)
27	Cayman Ton Yi Industrial Holdings Ltd.	Jiangsu Ton Yi Timplite Co., Ltd.	3	Accounts receivable	\$ 355, 072	-	-
27	Cayman Ton Yi Industrial Holdings Ltd.	Beijing Ton Yi Industrial Co., Ltd.	3	Other receivables	475, 346	-	-
27	Cayman Ton Yi Industrial Holdings Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	3	Other receivables	317, 353	-	-
27	Cayman Ton Yi Industrial Holdings Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	3	Other receivables	317, 227	-	-
27	Cayman Ton Yi Industrial Holdings Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	3	Other receivables	317, 163	-	-
27	Cayman Ton Yi Industrial Holdings Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	3	Other receivables	253, 794	-	-
28	Uni-President (Thailand) Ltd.	Uni-President Marketing Co., Ltd.	3	Sales	1, 245, 521	Closes its accounts 60 days after the end of each month	-
28	Uni-President (Thailand) Ltd.	Uni-President Marketing Co., Ltd.	3	Accounts receivable	235, 880	-	-
29	Uni-President (Vietnam) Co., Ltd.	Uni-President (Malasia) SDN. BHD.	3	Sales	214, 310	Closes its accounts 90 days after the end of each month	-
29	Uni-President (Vietnam) Co., Ltd.	Tribeco Binh Duong Co., Ltd.	3	Sales	188, 985	Closes its accounts 30 days after the end of each month	-
29	Uni-President (Vietnam) Co., Ltd.	Tribeco Binh Duong Co., Ltd.	3	Owners' current account	285, 000	-	-
29	Uni-President (Vietnam) Co., Ltd.	Uni-President Vietnam Aquatic Breeding Co., Ltd.	3	Owners' current account	188, 777	-	-
29	Uni-President (Vietnam) Co., Ltd.	UPEC (India) Foods Private Ltd.	3	Accounts receivable	136, 034	-	-
30	Jiangsu Ton Yi Timplite Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Sales	697, 874	67 days after invoice date	-
30	Jiangsu Ton Yi Timplite Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Accounts receivable	117, 147	-	-
31	Fujian Ton Yi Timplite Co., Ltd.	Chengdu Tongxin Industrial Packing Co., Ltd.	3	Sales	292, 084	67 days after invoice date	-
31	Fujian Ton Yi Timplite Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Sales	252, 707	67 days after invoice date	-
32	Taizhou Ton Yi Industrial Co., Ltd.	Taizhou President Enterprises Co., Ltd.	3	Sales	2, 036, 052	Closes its accounts 28 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)
32	Taizhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	\$ 206,636	Closes its accounts 28 days after the end of each month	-
33	Zhangzhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	1,942,948	Closes its accounts 28 days after the end of each month	-
33	Zhangzhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Accounts receivable	106,588	-	-
34	Kunshan Ton Yi Industrial Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	2,928,484	Closes its accounts 28 days after the end of each month	1%
34	Kunshan Ton Yi Industrial Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Accounts receivable	144,239	-	-
34	Kunshan Ton Yi Industrial Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	3	Other receivables	331,585	-	-
34	Kunshan Ton Yi Industrial Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	3	Other receivables	152,972	-	-
35	Huizhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	758,708	Closes its accounts 28 days after the end of each month	-
36	Chengdu Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	676,609	Closes its accounts 28 days after the end of each month	-
37	Beijing Ton Yi Industrial Co., Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	3	Sales	2,689,087	Closes its accounts 28 days after the end of each month	1%
37	Beijing Ton Yi Industrial Co., Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	3	Accounts receivable	113,385	-	-
38	Chengdu Ton Yi Industrial Packing Co., Ltd.	Chengdu Tongxin Industrial Packing Co., Ltd.	3	Other receivables	255,081	-	-
39	Kai Yu (BVI) Investment Co., Ltd.	Cayman President Holdings Ltd.	3	Other receivables	464,622	-	-
40	Uni-President Enterprises China Holdings Ltd.	Kunshan President Enterprises Food Co., Ltd.	3	Other receivables	4,175,780	-	1%
40	Uni-President Enterprises China Holdings Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Other receivables	2,062,260	-	1%

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)
40	Uni-President Enterprises China Holdings Ltd.	Chengdu President Enterprises Food Co., Ltd.		3	Other receivables	\$ 1,838,319	-	-	
40	Uni-President Enterprises China Holdings Ltd.	Hefei President Enterprises Co., Ltd.		3	Other receivables	1,788,910	-	-	
40	Uni-President Enterprises China Holdings Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.		3	Other receivables	1,486,131	-	-	
40	Uni-President Enterprises China Holdings Ltd.	Uni-President Asia Holdings Ltd.		3	Other receivables	1,431,992	-	-	
40	Uni-President Enterprises China Holdings Ltd.	Wuhan President Enterprises Food Co., Ltd.		3	Other receivables	1,109,929	-	-	
40	Uni-President Enterprises China Holdings Ltd.	Xinjiang President Enterprises Food Co., Ltd.		3	Other receivables	912,063	-	-	
40	Uni-President Enterprises China Holdings Ltd.	Guangzhou President Enterprises Co., Ltd.		3	Other receivables	903,580	-	-	
40	Uni-President Enterprises China Holdings Ltd.	Zhengzhou President Enterprises Co., Ltd.		3	Other receivables	747,791	-	-	
40	Uni-President Enterprises China Holdings Ltd.	Jinan President Enterprises Co., Ltd.		3	Other receivables	564,322	-	-	
40	Uni-President Enterprises China Holdings Ltd.	Changsha President Enterprises Co., Ltd.		3	Other receivables	498,527	-	-	
40	Uni-President Enterprises China Holdings Ltd.	Fuzhou President Enterprises Co., Ltd.		3	Other receivables	467,369	-	-	
40	Uni-President Enterprises China Holdings Ltd.	Hangzhou President Enterprises Co., Ltd.		3	Other receivables	444,237	-	-	

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)
				Other receivables	Other receivables			
40	Uni-President Enterprises China Holdings Ltd.	Henan President Enterprises Co., Ltd.	3	Other receivables	\$ 422, 013	—	—	
40	Uni-President Enterprises China Holdings Ltd.	Harbin President Enterprises Co., Ltd.	3	Other receivables	405, 053	—	—	
40	Uni-President Enterprises China Holdings Ltd.	Shijiazhuang President Enterprises Co., Ltd.	3	Other receivables	356, 433	—	—	
40	Uni-President Enterprises China Holdings Ltd.	Xuzhou President Enterprises Co., Ltd.	3	Other receivables	340, 014	—	—	
40	Uni-President Enterprises China Holdings Ltd.	Sanxi President Enterprises Corp.	3	Other receivables	307, 049	—	—	
40	Uni-President Enterprises China Holdings Ltd.	Hainan President Enterprises Co., Ltd.	3	Other receivables	281, 096	—	—	
40	Uni-President Enterprises China Holdings Ltd.	Guiyang President Enterprises Co., Ltd.	3	Other receivables	276, 951	—	—	
40	Uni-President Enterprises China Holdings Ltd.	Changchun President Enterprises Co., Ltd.	3	Other receivables	248, 658	—	—	
40	Uni-President Enterprises China Holdings Ltd.	Jiangsu President Enterprises Co., Ltd.	3	Other receivables	234, 410	—	—	
40	Uni-President Enterprises China Holdings Ltd.	Chongqing President Enterprises Co., Ltd.	3	Other receivables	191, 210	—	—	
40	Uni-President Enterprises China Holdings Ltd.	Changbaishan President Enterprises (Jilin) Mineral Water Co., Ltd.	3	Other receivables	179, 657	—	—	
40	Uni-President Enterprises China Holdings Ltd.	Kunming President Enterprises Food Co., Ltd.	3	Other receivables	155, 790	—	—	

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)
40	Uni-President Enterprises China Holdings Ltd.	Shenyang President Enterprises Co., Ltd.	3	Other receivables	\$ 155,790	-	-
40	Uni-President Enterprises China Holdings Ltd.	Nanchang President Enterprises Co., Ltd.	3	Other receivables	124,632	-	-
41	Uni-President Asia Holdings Ltd.	Hefei President Enterprises Co., Ltd.	3	Other receivables	778,949	-	-
41	Uni-President Asia Holdings Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Other receivables	623,159	-	-
41	Uni-President Asia Holdings Ltd.	Shenyang President Enterprises Co., Ltd.	3	Other receivables	467,369	-	-
41	Uni-President Asia Holdings Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Other receivables	467,369	-	-
41	Uni-President Asia Holdings Ltd.	Kunshan President Enterprises Food Co., Ltd.	3	Other receivables	488,879	-	-
41	Uni-President Asia Holdings Ltd.	Nanchang President Enterprises Co., Ltd.	3	Other receivables	311,579	-	-
41	Uni-President Asia Holdings Ltd.	Changchun President Enterprises Co., Ltd.	3	Other receivables	218,106	-	-
41	Uni-President Asia Holdings Ltd.	Kunming President Enterprises Food Co., Ltd.	3	Other receivables	155,790	-	-
41	Uni-President Asia Holdings Ltd.	Jinan President Enterprises Co., Ltd.	3	Other receivables	155,790	-	-
42	Uni-President Enterprises (China) Investment Corp.	Sanxi President Enterprises Corp.	3	Other receivables	2,256,163	-	1%
42	Uni-President Enterprises (China) Investment Corp.	Hangzhou President Enterprises Co., Ltd.	3	Other receivables	1,707,857	-	-
42	Uni-President Enterprises (China) Investment Corp.	Henan President Enterprises Co., Ltd.	3	Other receivables	1,354,472	-	-
42	Uni-President Enterprises (China) Investment Corp.	Shijiazhuang President Enterprises Co., Ltd.	3	Other receivables	1,054,044	-	-
42	Uni-President Enterprises (China) Investment Corp.	Jinan President Enterprises Co., Ltd.	3	Other receivables	897,414	-	-

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)
42	Uni-President Enterprises (China) Investment Corp.	Changbaishan President Enterprises (Jilin) Mineral Water Co., Ltd.	3	Other receivables	\$ 879, 388	-	-
42	Uni-President Enterprises (China) Investment Corp.	Hefei President Enterprises Co., Ltd.	3	Other receivables	865, 640	-	-
42	Uni-President Enterprises (China) Investment Corp.	Jiangsu President Enterprises Co., Ltd.	3	Other receivables	834, 121	-	-
42	Uni-President Enterprises (China) Investment Corp.	Baiyin President Enterprises Co., Ltd.	3	Other receivables	735, 718	-	-
42	Uni-President Enterprises (China) Investment Corp.	Hainan President Enterprises Co., Ltd.	3	Other receivables	677, 236	-	-
42	Uni-President Enterprises (China) Investment Corp.	Shanxi President Enterprises Co., Ltd.	3	Other receivables	356, 695	-	-
42	Uni-President Enterprises (China) Investment Corp.	Changchun President Enterprises Co., Ltd.	3	Other receivables	351, 348	-	-
42	Uni-President Enterprises (China) Investment Corp.	Guiyang President Enterprises Co., Ltd.	3	Other receivables	350, 075	-	-
42	Uni-President Enterprises (China) Investment Corp.	Aksu President Enterprises Co., Ltd.	3	Other receivables	336, 581	-	-
42	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Huubei) Tomato Products Technology Co., Ltd.	3	Other receivables	203, 680	-	-
42	Uni-President Enterprises (China) Investment Corp.	Uni-President Shanghai Pearly Century Co., Ltd.	3	Other receivables	185, 858	-	-
42	Uni-President Enterprises (China) Investment Corp.	Xuzhou President Enterprises Co., Ltd.	3	Other receivables	152, 760	-	-
42	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Shanghai) Co., Ltd.	3	Other receivables	111, 260	-	-
43	Wuhan President Enterprises Food Co., Ltd.	Nanchang President Enterprises Co., Ltd.	3	Sales	524, 315	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)
43	Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Sales	\$ 367,448	Closes its accounts 30 days after the end of each month	-
44	Kunshan President Enterprises Food Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	3,797,481	Closes its accounts 30 days after the end of each month	1%
44	Kunshan President Enterprises Food Co., Ltd.	Shanghai President Coffee Co., Ltd.	3	Sales	489,371	Closes its accounts 45 days after the end of each month	-
44	Kunshan President Enterprises Food Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	3	Other receivables	1,018,400	-	-
44	Kunshan President Enterprises Food Co., Ltd.	Xuzhou President Enterprises Co., Ltd.	3	Other receivables	509,200	-	-
45	Hefei President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	959,771	Closes its accounts 30 days after the end of each month	-
45	Hefei President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Accounts receivable	107,721	-	-
46	Harbin President Enterprises Co., Ltd.	Shenyang President Enterprises Co., Ltd.	3	Sales	174,753	Closes its accounts 30 days after the end of each month	-
47	Chongqing President Enterprises Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	1,277,211	Closes its accounts 30 days after the end of each month	-
47	Chongqing President Enterprises Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Accounts receivable	157,893	-	-
48	Chongqing President Enterprises Co., Ltd.	Shenyang President Enterprises Co., Ltd.	3	Sales	304,530	Closes its accounts 30 days after the end of each month	-
49	Zhengzhou President Enterprises Co., Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	3	Sales	145,725	Closes its accounts 30 days after the end of each month	-
50	Guangzhou President Enterprises Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	3	Sales	777,482	Closes its accounts 30 days after the end of each month	-
51	Uni-President Trading (Kunshan) Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Sales	917,083	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)
51	Uni-President Trading (Kunshan) Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	\$ 163, 714	Closes its accounts 30 days after the end of each month	-
51	Uni-President Trading (Kunshan) Co., Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	3	Sales	149, 109	Closes its accounts 30 days after the end of each month	-
51	Uni-President Trading (Kunshan) Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	107, 107	Closes its accounts 30 days after the end of each month	-
52	Taizhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	2, 165, 962	Closes its accounts 30 days after the end of each month	1%
52	Taizhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Accounts receivable	216, 191	-	-
52	Taizhou President Enterprises Co., Ltd.	Jinan President Enterprises Co., Ltd.	3	Other receivables	305, 520	-	-
53	Nanchang President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	Sales	462, 052	Closes its accounts 30 days after the end of each month	-
53	Nanchang President Enterprises Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Sales	269, 669	Closes its accounts 30 days after the end of each month	-
53	Nanchang President Enterprises Co., Ltd.	Changbaishan President Enterprises (Jilin) Mineral Water Co., Ltd.	3	Other receivables	478, 648	-	-
54	Chengdu President Enterprises Food Co., Ltd.	Szechwan Ton Yi Industrial Co., Ltd.	3	Other receivables	707, 368	-	-
54	Chengdu President Enterprises Food Co., Ltd.	Chongqing President Enterprises Co., Ltd.	3	Other receivables	254, 600	-	-
54	Chengdu President Enterprises Food Co., Ltd.	Sanxi President Enterprises Co., Ltd.	3	Other receivables	254, 600	-	-
54	Chengdu President Enterprises Food Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	3	Sales	158, 427	Closes its accounts 30 days after the end of each month	-
55	Xinjiang President Enterprises Food Co., Ltd.	Uni-President Hong Kong Holdings Ltd.	3	Sales	112, 673	Closes its accounts 30 days after the end of each month	-
56	Xuzhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	955, 360	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)
56	Xuzhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Accounts receivable	\$ 149,357	-	-
57	Guiyang President Enterprises Food Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	3	Sales	489,915	Closes its accounts 30 days after the end of each month	-
58	Henan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	1,202,056	Closes its accounts 30 days after the end of each month	-
58	Henan President Enterprises Co., Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	3	Sales	257,321	Closes its accounts 30 days after the end of each month	-
58	Henan President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Sales	146,386	Closes its accounts 30 days after the end of each month	-
58	Henan President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	120,469	Closes its accounts 30 days after the end of each month	-
59	Jinan President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Sales	1,785,880	Closes its accounts 30 days after the end of each month	-
59	Jinan President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Accounts receivable	221,954	-	-
59	Jinan President Enterprises Co., Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	3	Sales	468,523	Closes its accounts 30 days after the end of each month	-
59	Jinan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	199,250	Closes its accounts 30 days after the end of each month	-
59	Jinan President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	105,718	Closes its accounts 30 days after the end of each month	-
60	Sanxi President Enterprises Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	925,900	Closes its accounts 30 days after the end of each month	-
60	Sanxi President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	3	Sales	448,965	Closes its accounts 30 days after the end of each month	-
61	Shijiazhuang President Enterprises Co., Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	3	Sales	592,522	Closes its accounts 30 days after the end of each month	-
62	Changsha President Enterprises Co., Ltd.	Nanchang President Enterprises Co., Ltd.	3	Sales	496,499	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)
62	Changsha President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	Sales	\$ 389,516	Closes its accounts 30 days after the end of each month	-
63	Hangzhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	2,513,068	Closes its accounts 30 days after the end of each month	1%
63	Hangzhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Accounts receivable	128,485	-	-
64	Shanghai E & P Trading Co., Ltd.	President Enterprises (China) Investment Corp.	3	Sales	663,308	Closes its accounts 30 days after the end of each month	-
64	Shanghai E & P Trading Co., Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	3	Sales	318,720	15 days after invoice date	-
64	Shanghai E & P Trading Co., Ltd.	Nanchang President Enterprises Co., Ltd.	3	Sales	209,697	Closes its accounts 30 days after the end of each month	-
64	Shanghai E & P Trading Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	3	Sales	193,538	15 days after invoice date	-
64	Shanghai E & P Trading Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	3	Sales	183,906	15 days after invoice date	-
64	Shanghai E & P Trading Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	164,015	Closes its accounts 30 days after the end of each month	-
64	Shanghai E & P Trading Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	Sales	144,625	Closes its accounts 30 days after the end of each month	-
64	Shanghai E & P Trading Co., Ltd.	Jinan President Enterprises Co., Ltd.	3	Sales	134,796	Closes its accounts 30 days after the end of each month	-
64	Shanghai E & P Trading Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	129,506	Closes its accounts 30 days after the end of each month	-
64	Shanghai E & P Trading Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Sales	128,879	Closes its accounts 30 days after the end of each month	-
64	Shanghai E & P Trading Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	3	Sales	128,694	15 days after invoice date	-
64	Shanghai E & P Trading Co., Ltd.	Nanning President Enterprises Co., Ltd.	3	Sales	126,228	Closes its accounts 30 days after the end of each month	-
64	Shanghai E & P Trading Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	3	Sales	123,812	15 days after invoice date	-

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)
64	Shanghai E & P Trading Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	\$ 116,922	Closes its accounts 30 days after the end of each month	-
64	Shanghai E & P Trading Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	3	Sales	115,414	Closes its accounts 30 days after the end of each month	-
64	Shanghai E & P Trading Co., Ltd.	Guiyang President Enterprises Co., Ltd.	3	Sales	108,581	Closes its accounts 30 days after the end of each month	-
65	Nanning President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	1,648,718	Closes its accounts 30 days after the end of each month	-
66	Aksu President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	3	Sales	669,576	Closes its accounts 30 days after the end of each month	-
67	Wuxue President Mineral Water Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	157,869	Closes its accounts 30 days after the end of each month	-
68	Zhanjiang President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	1,063,084	Closes its accounts 30 days after the end of each month	-
68	Zhanjiang President Enterprises Co., Ltd.	Zhanjiang Ton Yi Industrial Co., Ltd.	3	Other receivables	528,767	-	-
68	Zhanjiang President Enterprises Co., Ltd.	Hainan President Enterprises Co., Ltd.	3	Other receivables	254,600	-	-
69	Hainan President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	429,508	Closes its accounts 30 days after the end of each month	-
70	Fuzhou President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	152,343	Closes its accounts 30 days after the end of each month	-
71	Zhengzhou President Enterprises Co., Ltd.	Uni-President Shanghai Pearly Century Co., Ltd.	3	Other receivables	1,242,448	-	-
72	Beijing Uni-President Enterprises Drink & Food Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Other receivables	560,843	-	-
73	Beijing President Enterprises Drinks & Food Co., Ltd.	Shijiazhuang President Enterprises Co., Ltd.	3	Other receivables	208,772	-	-

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)
74	Uni-Splendor Corp.	Uni-Splendor Technology (Huizhou) Corp.	3	Sales	\$ 1,287,413	According to the state of fund	-
74	Uni-Splendor Corp.	Uni-Splendor Technology (Huizhou) Corp.	3	Accounts receivable	1,582,705	-	-
74	Uni-Splendor Corp.	Ever-Splendor Electrics (Shenzhen) Co., Ltd.	3	Sales	738,237	According to the state of fund	-
74	Uni-Splendor Corp.	Ever-Splendor Electrics (Shenzhen) Co., Ltd.	3	Accounts receivable	642,641	-	-
75	Ever-Splendor Electrics (Shenzhen) Co., Ltd.	Uni-Splendor Corp.	3	Sales	3,222,369	According to the state of fund	1%
76	Uni-Splendor Technology (Huizhou) Corp.	Uni-Splendor Corp.	3	Sales	4,888,277	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 disclosure.

(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 ending period; Sales is calculated using the amount of the period over the consolidated total revenue of the period.

(2) Disclosure information of investee company

(According to the related regulations, only disclose information as of and for the year ended December 31, 2014)
Information about the investees' name, locations, etc. (not including investees in Mainland China)

Investors	Name of investees	Address	Main Business	Original investments		Holding status		Net income (loss) of the investee	Income(loss) recognized by the Company	Note
				Ending balance of the current period	Ending balance of prior period	Shares	Percentage of ownership			
Uni-President Enterprises Corp.	Cayman President Holdings Ltd.	Cayman Islands	Professional investments	\$ 12,542,813	\$ 6,540,823	406,136,000	100.00	\$ 42,419,478	\$ 1,576,782	Subsidiary
Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.	Taiwan	Professional investments	3,927,054	3,927,054	306,205,428	100.00	2,953,010	460,890	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	1,522,324	(2,664)	Subsidiary
Uni-President Enterprises Corp.	President Global Corp.	United States	Instant noodles and juice can importation	147,250	147,250	500,000	100.00	1,071,908	150,745	Subsidiary
Uni-President Enterprises Corp.	Kai Nan Investment Co., Ltd.	Taiwan	Professional investments	2,135,000	2,135,000	213,500,000	100.00	814,731	(9,392)	Subsidiary
Uni-President Enterprises Corp.	Tone Sang Construction Corp.	Taiwan	Commissioned to build house, commercial buildings and other rental businesses	1,030,000	1,030,000	34,020,000	100.00	566,100	194,032	Subsidiary
Uni-President Enterprises Corp.	Nanfen International Corp.	Taiwan	Importation and exportation business	525,889	525,890	99,999,184	99.99	1,056,660	289,931	Subsidiary
Uni-President Enterprises Corp.	Tung Ho Development Corp.	Taiwan	Entertainment business	3,016,930	3,016,930	72,120,000	72.12	411,614	(40,984)	Subsidiary
Uni-President Enterprises Corp.	President International Development Corp.	Taiwan	Investment in manufacturing business	10,431,029	10,251,454	917,734,230	69.37	9,997,143	258,721	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	520,427	11,147	Subsidiary
Uni-President Enterprises Corp.	President Entertainment Corp.	Taiwan	Entertainment business	1,250,717	1,250,717	98,885,255	61.80	934,903	(118,301)	Subsidiary
Uni-President Enterprises Corp.	President Tokyo Corp.	Taiwan	Car rental	389,977	389,977	29,986,824	51.00	481,028	46,231	Subsidiary

Investors	Name of investees	Address	Main Business	Original investments		Holding status		Net income (loss) of the investee	Income(loss) recognized by the Company	Note
				Ending balance of the current period	Ending balance of prior period	Shares	Percentage of ownership			
Uni-President Enterprises Corp.	President Packaging Corp.	Taiwan	Package and container sales	\$ 198,726	\$ 198,726	31,767,030	50.58	\$ 550,965	\$ 120,438	Subsidiary
Uni-President Enterprises Corp.	Ton-Yi Industrial Corp.	Taiwan	Manufacturing of tinplate	9,061,326	9,061,326	719,357,425	45.55	8,833,882	350,548	Subsidiary
Uni-President Enterprises Corp.	President Chain Store Corp.	Taiwan	Operation of supermarkets	5,493,775	5,493,775	471,996,430	45.40	10,708,985	4,179,625	Subsidiary
Uni-President Enterprises Corp.	President Fair Development Corp.	Taiwan	Shopping mall, Department store and trading	4,551,750	4,551,750	445,500,000	40.50	2,242,260	(216,669)	Subsidiary
Uni-President Enterprises Corp.	ScinoPharm Taiwan Ltd.	Taiwan	Research, Manufacturing and sales of materials for medicine	3,881,044	3,881,044	286,671,029	37.94	5,324,302	183,661	Subsidiary
Uni-President Enterprises Corp.	TTET Union Corp.	Taiwan	Soybean crushing and manufacture of vegetable oil	1,009,589	1,009,589	60,269,231	37.67	1,740,694	371,917	--
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	1,146,912	138,467	--
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	1,422,172	158,067	--
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	1,312,687	67,982	Subsidiary
Uni-President Enterprises Corp.	President Securities Corp.	Taiwan	Securities trading	2,141,370	2,141,370	366,644,096	27.71	6,393,184	438,705	--

Investors	Name of investees	Address	Main Business	Original investments		Holding status		Net income (loss) of the investee	Income(loss) recognized by the Company	Note	
				Ending balance of the current period	Ending balance of prior period	Shares	Percentage of ownership				Book value
Uni-President Enterprises Corp.	Presicarre Corp.	Taiwan	General merchandise	\$ 198,677	\$ 198,677	137,511,893	20.50	\$ 2,208,965	\$ 921,414	\$ 188,922	--
Uni-President Enterprises Corp.	Grand Bills Finance Co.	Taiwan	Securities trading	690,997	690,997	78,209,035	14.46	1,208,929	459,538	66,457	--
Uni-President Enterprises Corp.	Prince Housing Development Corp.	Taiwan	Commissioned to build house, commercial buildings and other rental	1,047,234	747,877	162,743,264	9.79	2,346,140	2,398,718	238,080	--
Uni-President Enterprises Corp.	Uni-President Glass Industrial Co., Ltd.	Taiwan	Manufacturing and sales of glass	2,630,339	3,035,485	176,722,245	--	2,387,561	2,612,087	725,672	--
Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	Tortola, British Virgin Islands	Professional investments	648,825	648,825	3	100.00	1,310,412	199,820	--	Subsidiary of subsidiary (Note 1)
Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	Cayman Islands	Professional investments	2,373,750	2,373,750	75,000,000	100.00	1,111,982	300,490	--	Subsidiary of subsidiary (Note 1)
Cayman President Holdings Ltd.	Uni-President Enterprises China Holdings Ltd.	Cayman Islands	Professional investments	19,736,134	10,287,437	3,044,508,000	70.49	38,265,130	1,404,900	--	Subsidiary of subsidiary (Note 1)
Cayman President Holdings Ltd.	Queen Holdings (BVI) Ltd.	Tortola, British Virgin Islands	Professional investments	381,916	381,916	4,540	45.40	524,322	65,475	--	(Note 1)
Cayman President Holdings Ltd.	President Energy Development (Cayman Islands) Ltd.	Cayman Islands	Professional investments	225,981	225,981	7,140,000	25.50	754,200	471,792	--	(Note 1)
Cayman President Holdings Ltd.	PPG Investments, Inc. etc.	United States	Professional investment	100,748	100,748	1,454	--	109,905	(3,854)	--	(Note 1)
Kai Yu Investment Co., Ltd.	Kai Yu (BVI) Investment Co.,Ltd.	Tortola, British Virgin Islands	Professional investments	340,171	340,171	1	100.00	1,559,996	361,784	--	Subsidiary of subsidiary (Note 1)
Kai Yu Investment Co., Ltd.	Eagle Cold Storage Enterprises Co., Ltd.	Taiwan	Sales of cold foods	297,073	--	8,500,000	7.12	306,863	496,413	--	(Note 1)

Investors	Name of investees	Address	Main Business	Original investments		Holding status		Net income (loss) of the investee	Income(loss) recognized by the Company	Note	
				Ending balance of the current period	Ending balance of prior period	Shares	Percentage of ownership				Book value
Kai Yu Investment Co., Ltd.	Ton-Yi Industrial Corp.	Taiwan	Manufacturing of tinplate	\$ 122,262	\$ 122,262	26,445,229	1.67	\$ 325,079	\$ 775,960	-	Subsidiary (Note1)
Kai Yu Investment Co., Ltd.	President Chain Store Corp.	Taiwan	Operation of supermarkets etc.	271,796	271,796	4,203,200	-	308,522	9,086,015	-	Subsidiary (Note1)
Kai Yu Investment Co., Ltd.	Tung Ang Enterprises Corp. etc.	Taiwan	Sales of beverage	380,307	380,304	32,628,428	-	676,733	2,929,018	-	Subsidiary (Note1)
Kai Nan Investment Co., Ltd.	President Securities Corp.	Taiwan	Securities trading	601,180	601,180	37,104,849	2.80	645,915	1,583,169	-	Subsidiary of subsidiary (Note 1)
Kai Nan Investment Co., Ltd.	Eagle Cold Storage Enterprises Co., Ltd. etc.	Taiwan	Sales of cold foods etc.	489,339	234,243	22,664,555	-	439,791	956,238	-	Subsidiary of subsidiary (Note 1)
Nanlien International Corp.	Lien Bo Enterprises Corp. etc.	Taiwan	Sales of foods etc.	1,409,496	1,381,593	108,238,321	-	1,410,803	1,029,986	-	Subsidiary of subsidiary (Note 1)
President International Development Corp.	President (BYI) International Investment Holdings Ltd.	Tortola, British Virgin Islands	Professional investments	2,496,061	3,099,648	173,975,937	100.00	6,703,481	287,396	-	Subsidiary of subsidiary (Note 1)
President International Development Corp.	Ton Yu Investment Inc.	Taiwan	Professional investments	750,000	750,000	45,460,000	100.00	578,677	67,274	-	Subsidiary of subsidiary (Note 1)
President International Development Corp.	President Fair Development Corp.	Taiwan	Shopping mall, Department store and trading	4,851,750	4,851,750	445,500,000	40.50	2,242,260	594,986	-	Subsidiary (Note1)(Note2)
President International Development Corp.	President Entertainment Corp.	Taiwan	Entertainment business	1,401,819	1,401,819	61,114,744	38.20	577,855	191,415	-	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	625,912	59,574	-	(Note1)(Note3)
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	875,124	226,607	-	Subsidiary of subsidiary (Note 1)(Note4)

Investors	Name of investees	Address	Main Business	Original investments		Shares	Holding status		Net income (loss) of the investee	Income(loss) recognized by the Company	Note
				Ending balance of the current period	Ending balance of prior period		Percentage of ownership	Book value			
President International Development Corp.	ScinoPharm Taiwan Ltd.	Taiwan	Research, Manufacturing and sales of materials for medicine	\$ 246,394	\$ 246,334	25,490,569	3.63	\$ 410,501	\$ 484,143	\$ -	Subsidiary (Note1)
President International Development Corp.	President Life Sciences Co., Ltd. etc.	Taiwan	Manufacturing of chemical material and instrument etc.	897,070	885,570	46,235,966	-	653,665	3,482,923	-	(Note 1)
Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd.	Cayman Islands	Import/export trade business and investment	7,863,787	5,468,928	25,309,700	100.00	10,167,438	95,179	-	Subsidiary of subsidiary (Note 1)
Ton-Yi Industrial Corp.	Tovecan Corp.	Vietnam	Manufacturing of cans	43,740	43,740	-	51.00	63,740	13,426	-	Subsidiary of subsidiary (Note 1)
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	4,045,242	(484)	-	Subsidiary of subsidiary (Note 1)
President Chain Store Corp.	President Drugstore Business Corp.	Taiwan	Sales of cosmetics and medicines	288,559	288,559	40,000,000	100.00	733,327	336,875	-	Subsidiary of subsidiary (Note 1)
President Chain Store Corp.	President Musashino Corp.	Taiwan	Sales of fresh foods	520,141	520,141	48,519,890	90.00	380,689	(6,713)	-	Subsidiary of subsidiary (Note 1)
President Chain Store Corp.	Qware Systems & Services Corp.	Taiwan	Information services	332,482	332,482	24,382,921	86.76	353,732	99,329	-	Subsidiary of subsidiary (Note 1)
President Chain Store Corp.	President Information Corp.	Taiwan	Information services	320,741	320,741	25,714,475	86.00	407,973	57,520	-	Subsidiary of subsidiary (Note 1)
President Chain Store Corp.	Mech-President Corp.	Taiwan	Operation of gas station and manufacture of elevators	904,475	904,475	55,858,815	80.87	551,680	(5,615)	-	Subsidiary of subsidiary (Note 1)

Investors	Name of investees	Address	Main Business	Original investments		Holding status		Net income (loss) of the investee	Income(loss) recognized by the Company	Note	
				Ending balance of the current period	Ending balance of prior period	Shares	Percentage of ownership				Book value
President Chain Store Corp.	President Pharmaceutical Corp.	Taiwan	Wholesale of medicines and medical appliances	\$ 330,216	\$ 330,216	22,121,962	73.74	\$ 886,474	\$ 525,020	\$ -	Subsidiary of subsidiary (Note 1)
President Chain Store Corp.	President Transnet Corp.	Taiwan	Transportation of goods	711,576	711,576	86,246,999	70.00	1,019,639	341,816	-	Subsidiary of subsidiary (Note 1)
President Chain Store Corp.	Uni-President Department Stores Corp.	Taiwan	Operation of department store	1,120,000	1,120,000	55,999,999	70.00	499,047	132,977	-	Subsidiary of subsidiary (Note 1)
President Chain Store Corp.	Uni-President Cold Chain Corp.	Taiwan	Distribution center	237,437	237,437	19,563,271	60.00	424,296	306,534	-	Subsidiary of subsidiary (Note 1)
President Chain Store Corp.	Books.com	Taiwan	Information Supply Services	100,400	100,400	9,999,999	50.03	300,427	299,087	-	Subsidiary of subsidiary (Note 1)
President Chain Store Corp.	President Starbucks Coffee Corp.	Taiwan	Coffee chain merchandise	59,400	59,400	10,691,337	30.00	352,169	701,131	-	Subsidiary of subsidiary (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	872,213	226,607	-	Subsidiary of subsidiary (Note 1)
President Chain Store Corp.	Presicare Corp.	Taiwan	General merchandise	7,112,028	7,112,028	130,801,027	19.50	5,021,414	921,414	-	Subsidiary of subsidiary (Note 1)
President Chain Store Corp.	President Fair Development Corp.	Taiwan	Shopping mall, Department store and trading	2,321,500	2,321,500	209,000,000	19.00	1,224,548	(534,986)	-	Subsidiary of subsidiary (Note 1)
President Chain Store Corp.	President International Development Corp.	Taiwan	Investment in manufacturing business	500,000	500,000	44,100,000	3.33	468,111	258,721	-	Subsidiary of subsidiary (Note 1)
President Chain Store Corp.	Uni-President Yi-Lan Art and Culture Corp. etc.	Taiwan	Art and culture etc.	3,402,418	3,365,330	175,576,118	-	1,726,508	846,902	-	Subsidiary of subsidiary (Note 1)

Investors	Name of investees	Address	Main Business	Original investments		Shares	Holding status		Net income (loss) of the investee	Income(loss) recognized by the Company	Note
				Ending balance of the current period	Ending balance of prior period		Percentage of ownership	Book value			
President Fair Development Corp.	President Century Corp.	Taiwan	Development of specific professional areas	\$ 685,649	\$ 685,649	20,000,000	100.00	\$ 1,184,356	\$ 6,541	-	Subsidiary of subsidiary (Note 1)
President Fair Development Corp.	T.S.Retail & Distribution Co., Ltd.	Taiwan	Operation of department store	500,000	250,000	50,000,000	50.00	394,800	(152,869)	-	(Note 1)
ScinoPharm Taiwan Ltd.	SPT International, Ltd.	Tortola, British Virgin Islands	General investment	1,833,304	1,727,867	60,524,644	100.00	1,458,873	(307,827)	-	Subsidiary of subsidiary (Note 1)
ScinoPharm Taiwan Ltd.	ScinoPharm Singapore Pte Ltd. etc.	Singapore etc.	General investment, etc.	107,388	107,388	3,600,002	-	79,958	(118,480)	-	Subsidiary of subsidiary (Note 1)
Ton Yu Investment Inc.	Synergy Scien Tech Corp. etc.	Taiwan	Manufacturing of lithium etc.	12,454	2,082	6,710,000	-	103,031	643,652	-	Subsidiary of subsidiary (Note 1)
Uni-President Enterprises China Holdings Ltd.	Uni-President Asia Holdings Ltd.	Cayman Islands	Professional investments	36,504,463	29,528,236	79,808,000,000	100.00	58,266,644	1,954,660	-	Subsidiary of subsidiary (Note 1)
Uni-President Asia Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	Hong Kong	Professional investments	42,934,702	37,565,462	4,089,655,600	100.00	57,137,804	1,971,471	-	Subsidiary of subsidiary (Note 1)
Uni-President Asia Holdings Ltd.	Champ Green Capital Limited. etc.	Hong Kong etc.	Professional investment etc.	304,775	304,775	1,701,290	100.00	333,659	(1,216)	-	Subsidiary of subsidiary (Note 1)
President Chain Store (BVI) Holdings Ltd.	President Chain Store Hong Kong Holdings Ltd.	Hong Kong	Professional investments	3,942,059	3,942,059	124,551,630	100.00	2,642,671	192,963	-	Subsidiary of subsidiary (Note 1)
President Chain Store (BVI) Holdings Ltd.	President Chain Store (Labuan) Holdings Ltd.	Malaysia	Professional investments	654,659	654,659	20,684,321	100.00	1,272,644	301,559	-	Subsidiary of subsidiary (Note 1)

Investors	Name of investees	Address	Main Business	Original investments		Holding status		Incomes(loss) recognized by the Company	Note	
				Ending balance of the current period	Ending balance of prior period	Percentage of ownership	Book value			
President Chain Store (BVI) Holdings Ltd.	Prescience Limited, etc.	Tortola, British Virgin Islands etc.	Professional investment etc.	\$ 1,099,760	\$ 962,015	46,424,050	-\$ 236,352	\$ 118,418	\$ -	Subsidiary of subsidiary (Note 1)
President Chain Store Hong Kong Holdings Ltd.	President Coffee (Cayman) Holdings Ltd.	Cayman Islands	Professional investments	56,970	56,970	-	1,092,095	1,759,256	-	Subsidiary of subsidiary (Note 1)
President Chain Store Hong Kong Holdings Ltd.	PCSC Restaurant (Cayman) Holdings Limited etc.	Cayman Islands	Professional investments	187,347	164,836	-	44,877	1,885	-	Subsidiary of subsidiary (Note 1)
President Chain Store (Labuan) Holdings Ltd.	Philippine Seven Corp.	Philippines	Sales of food and merchandise	653,772	653,772	236,376,070	1,271,941	614,915	-	Subsidiary of subsidiary (Note 1)
Uni- President Southeast Asia Holdings Ltd.	Uni-President (Vietnam) Co.,Ltd.	Vietnam	Manufacturing and sales of food, feed, flour	3,123,782	3,123,782	-	3,217,835	134,218	-	Subsidiary of subsidiary (Note 1)
Uni- President Southeast Asia Holdings Ltd.	Uni- President (Philippines) Corp.	Thailand	Manufacturing and sales of food	897,645	897,645	-	393,276	36,763	-	Subsidiary of subsidiary (Note 1)
Uni- President Southeast Asia Holdings Ltd.	Uni- President (Philippines) Corp.	Philippines	Manufacturing and sales of food	965,858	965,858	60,000,000	379,320	55,756	-	Subsidiary of subsidiary (Note 1)
Uni- President Southeast Asia Holdings Ltd.	PT ABC President Indonesia.	Indonesia	Manufacturing and sales of instant noodles, soft drinks	610,783	610,783	-	368,868	112,647	-	Subsidiary of subsidiary (Note 1)
Uni- President Southeast Asia Holdings Ltd.	Uni- President Holdings (Phils.), Inc. etc.	Philippines etc.	Professional investments	543	543	40	552	233	-	Subsidiary of subsidiary (Note 1)
President (B.V.I.) International Investment Holdings Ltd.	Uni-Home Tech Corp.	Tortola, British Virgin Islands	Professional investments	1,027,746	1,027,746	47,472,226	1,216,837	407,618	-	Subsidiary of subsidiary (Note 1)

Investors	Name of investees	Address	Main Business	Original investments		Holding status		Net income (loss) of the investee	Income(loss) recognized by the Company	Note
				Ending balance of the current period	Ending balance of prior period	Shares	Percentage of ownership			
President (B.V.I.) International Investment Holdings Ltd.	President Energy Development (Cayman Islands) Ltd.	Cayman Islands	Energy investments	\$ 360,666	\$ 360,666	11,282,040	40.29	\$ 1,191,724	\$ -	Subsidiary of subsidiary (Note 1)
President (B.V.I.) International Investment Holdings Ltd.	Outlook Investment Pte Ltd.	Singapore	Professional investments etc.	304,077	304,077	9,607,500	25.00	381,694	(255,367)	(Note 1)
President (B.V.I.) International Investment Holdings Ltd.	President Life Sciences Cayman Co., Ltd. etc.	Cayman Islands etc.	Professional investments etc.	218,671	196,663	15,394,360	-	92,342	1,384,791	(Note 1)
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Ton Yi Holdings Ltd.	Cayman Islands	Professional investments	6,646,500	5,697,000	210,000,000	100.00	7,222,768	299,539	Subsidiary of subsidiary (Note 1)
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Fujian Ton Yi Industrial Holdings Ltd.	Cayman Islands	Professional investments	2,027,565	2,027,565	8,727	100.00	4,168,663	(95,592)	Subsidiary of subsidiary (Note 1)
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Jiangsu Ton Yi Industrial Holdings Ltd.	Cayman Islands	Professional investments	1,136,323	1,136,323	5,000	100.00	2,493,653	(25,618)	Subsidiary of subsidiary (Note 1)
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Ton Yi (China) Holdings Ltd.	Cayman Islands	Professional investments	6,646,500	5,697,000	210,000,000	100.00	7,222,768	299,539	Subsidiary of subsidiary (Note 1)
Uni-Home Tech Corp. etc.	Da Tong Ying Corp. etc.	Taiwan etc.	Manufacturing of home appliances. etc.	3,795,731	3,517,720	261,544,521	-	489,367	1,746,518	(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 \$362,385, were pledged for loan.

(Note 3) In which, 24,313 thousand shares, equals \$372,765, were pledged for loan.

(Note 4) In which, 40,000 thousand shares, equals \$486,180, were pledged for loan.

(Note 5) 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 1:31.65 CNY:NTD 1:5.092 HKD:NTD 1:4.08. Profit and loss were translated using the average exchange rates for the year ended December 31, 2014 as follows: USD:NTD 1:30.32 CNY:NTD 1:4.920 HKD:NTD 1:3.91.

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

(For the year ended December 31, 2014. The disclosure of information on subsidiaries were prepared based on audited financial statements of subsidiaries as of and for the year ended December 31, 2014)

1. The basic information:

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)	Investment balance as of December 31, 2014	Accumulated remittance	Note
					Payment	Return							
Uni-President Enterprises (China) Investment Corp.	Professional investments	\$ 30,974,906	(Note 1)	\$ -	\$ -	\$ -	\$ -	\$ 1,960,181	70.52	\$ 1,382,320	\$ 38,245,808	\$ -	(Note 22)
Kunshan President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	3,038,400	(Note 2)	1,617,172	-	-	1,617,172	392,446	70.52	276,753	3,531,938	-	(Note 22)
Wulian President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	1,886,340	(Note 2)	912,327	-	-	912,327	757,082	70.52	533,894	2,630,462	-	(Note 22)
Chengdu President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	2,057,250	(Note 2)	1,289,533	-	-	1,289,533	675,094	70.52	476,076	2,539,309	-	(Note 22)
Guangzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	2,373,750	(Note 2)	1,210,853	-	-	1,210,853	457,978	70.52	322,966	2,487,330	-	(Note 22)
Uni-President Shanghai Pearly Century Co., Ltd.	Manufacturing and sales of clothes	305,520	(Note 2)	-	-	-	-	55,075	70.52	38,839	1,995,019	-	(Note 22)
Zhengzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,171,050	(Note 2)	581,490	-	-	581,490	535,435	70.52	377,589	1,546,401	-	(Note 22)
Nanchang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,392,600	(Note 2)	441,932	290,031	-	731,963	193,870	70.52	136,717	1,304,567	-	(Note 22)
Xinjiang President Enterprises Food Co., Ltd.	Tomato products, instant noodles, soft drinks, food.	1,186,875	(Note 2)	670,500	-	-	670,500	201,190	70.52	141,879	1,102,250	-	(Note 22)
Beijing Uni-President Enterprises Drink & Food Co., Ltd.	Instant noodles, soft drinks, food	1,550,850	(Note 2)	-	780,853	-	780,853	17,608	70.52	12,417	1,098,877	-	(Note 22)
Uni-President Enterprises (Shanghai) Co., Ltd.	Instant noodles, soft drinks, food	1,266,000	(Note 2)	-	274,414	-	274,414	24,314	70.52	(17,146)	1,059,519	-	(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)	Investment balance as of December 31, 2014	Accumulated remittance	Note
					Payment	Return							
Chongqing President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	\$ 1,063,440	(Note 2)	\$ 195,381	-	\$ -	\$ 195,381	\$ 47,264	70.52	\$ 33,331	\$ 930,300	\$ -	(Note 22)
Nanning President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	949,500	(Note 2)	98,853	290,031	-	388,884	136,309	70.52	96,125	923,820	-	(Note 22)
Changshia President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	949,500	(Note 2)	98,853	290,031	-	388,884	217,510	70.52	153,388	896,356	-	(Note 22)
Jinan President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	949,500	(Note 2)	372,389	-	-	372,389	115,030	70.52	81,119	884,438	-	(Note 22)
Fuzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	633,000	(Note 2)	232,596	-	-	232,596	264,417	70.52	186,467	854,698	-	(Note 22)
Taizhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	949,500	(Note 2)	174,447	-	-	174,447	129,896	70.52	91,603	829,684	-	(Note 22)
Xuzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	949,500	(Note 2)	488,451	-	-	488,451	12,558	70.52	8,856	807,429	-	(Note 22)
Shijiazhuang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,107,750	(Note 2)	145,372	223,101	-	368,473	30,294	70.52	(21,363)	794,944	-	(Note 22)
Hangzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	949,500	(Note 2)	174,447	-	-	174,447	57,971	70.52	40,881	781,789	-	(Note 22)
Henan President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	949,500	(Note 2)	444,542	-	-	444,542	90,720	70.52	63,976	779,875	-	(Note 22)
Hefei President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	949,500	(Note 2)	586,618	-	-	586,618	257,439	70.52	(181,546)	727,525	-	(Note 22)
Zhanjiang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	791,250	(Note 2)	359,810	-	-	359,810	182,082	70.52	128,404	779,269	-	(Note 22)
Jiangsu President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	949,500	(Note 2)	334,651	133,861	-	468,512	22,570	70.52	(15,916)	723,898	-	(Note 22)
Kunming President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	949,500	(Note 2)	405,192	-	-	405,192	14,184	70.52	(10,002)	707,921	-	(Note 22)
Shanxi President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	949,500	(Note 2)	-	368,116	-	368,116	6,590	70.52	(4,648)	700,903	-	(Note 22)
Shanghai President Enterprises Management Consulting Management	Enterprises Management Consulting	101,840	(Note 2)	-	-	-	-	34,445	70.52	24,291	683,670	-	(Note 22)
Uni-President Enterprises (Inner Mongolia) Co., Ltd.	Instant noodles, soft drinks, food	949,500	(Note 2)	257,721	200,791	-	468,512	1,567	70.52	(1,105)	646,127	-	(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)	Investment balance as of December 31, 2014	Accumulated remittance	Note
					Payment	Return							
Guiyang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	\$ 949,500	(Note 2)	\$ 471,360	\$ -	\$ -	471,360 (\$ 29,915)	70.52 (\$ 21,086)	\$ 621,192	\$ -	(Note 22)		
Sanxi President Enterprises Corp.	Instant noodles, soft drinks, food	949,500	(Note 2)	372,627	-	-	372,627 (53,000)	70.52 (37,375)	612,049	-	(Note 22)		
Beijing President Enterprises Drinks & Food Co., Ltd.	Instant noodles, soft drinks, food	933,675	(Note 2)	279,115	-	-	279,115 (257,016)	70.52 (181,247)	534,677	-	(Note 22)		
Changbaishan President Enterprises (Jilin) Mineral Water Co., Ltd.	Manufacturing and sales of mineral water	687,420	(Note 2)	-	-	-	- (23,950)	70.52 (16,889)	465,874	-	(Note 22)		
Shenyang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,262,835	(Note 2)	551,744	-	-	551,744 (387,008)	70.52 (272,918)	347,418	-	(Note 22)		
Aksu President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	633,000	(Note 2)	69,779	178,480	-	248,259 35,547	70.52 25,067	498,544	-	(Note 22)		
Uni-President Enterprises (Huubai) Tomato Products Technology Co., Ltd.	Tomato products	617,175	(Note 2)	-	234,256	-	234,256 (11,017)	70.52 (7,769)	422,253	-	(Note 22)		
Baiyin President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	633,000	(Note 2)	69,779	178,480	-	248,259 (34,532)	70.52 (24,352)	371,804	-	(Note 22)		
Changchun President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	633,000	(Note 2)	116,288	-	-	116,288 (112,025)	70.52 (79,000)	332,666	-	(Note 22)		
Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Instant noodles, soft drinks, food	474,750	(Note 2)	-	334,651	-	334,651 (2,455)	70.52 (1,732)	329,079	-	(Note 22)		
Ningxia Uni-President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	417,780	(Note 2)	-	93,702	-	93,702 (3,951)	70.52 (2,787)	286,714	-	(Note 22)		
Uni-President Enterprises (Tianjin) Co., Ltd.	Instant noodles, soft drinks, food	379,800	(Note 2)	-	-	-	- (26)	70.52 (18)	263,770	-	(Note 22)		
Hainan President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	443,100	(Note 2)	81,409	-	-	81,409 (55,403)	70.52 (39,070)	248,513	-	(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)	Investment balance as of December 31, 2014	Accumulated remittance	Note
					Payment	Return							
President (Kunshan) Real Estate Development Co., Ltd.	Leases	\$ 305,520	(Note 2)	\$ -	\$ -	\$ -	(\$ 3,521)	70.52	(\$ 2,483)	\$ 211,254	\$ -	(Note 22)	
Wuxue President Mineral Water Co., Ltd.	Manufacturing and sales of mineral	151,920	(Note 2)	27,912	-	27,912	28,249	70.52	19,922	125,245	-	(Note 22)	
President Bama Bottled Water Co., Ltd.	Manufacturing and sales of mineral	131,348	(Note 2)	-	-	-	13,708	70.52	9,667	117,179	-	(Note 22)	
Champ Green (Shanghai) Management Consulting Co., Ltd.	Enterprises Management Consulting	4,748	(Note 3)	3,489	-	3,489	14,022	70.52	9,888	75,137	-	(Note 22)	
Uni-President Trading (Hubei) Co., Ltd.	Wholesale and retail	488,832	(Note 22)	-	-	-	88,476	70.52	62,394	67,255	-	(Note 22)	
Wuyuan President Enterprises Mineral Water Co., Ltd.	Manufacturing and sales of mineral	53,805	(Note 2)	27,912	-	27,912	1,648	70.52	(1,162)	33,347	-	(Note 22)	
President (Shanghai) Trading Co., Ltd.	Wholesale and retail	272,190	(Note 2)	186,077	-	186,077	22,458	70.52	(15,837)	23,756	-	(Note 22)	
President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Wholesale and retail	30,068	(Note 1)	22,097	-	22,097	10,850	70.52	7,651	34,020	-	(Note 22)	
Zixi President Enterprises Drink and Food Co., Ltd.	Manufacturing and sales of m ineral water	31,650	(Note 2)	-	23,260	23,260	219	70.52	154	9,939	-	(Note 22)	
Uni-President (Chengdu) The Skillful Noodle Restaurant Dining Culture Co., Ltd.	Catering services	5,092	(Note 2)	-	-	-	107	70.52	75	3,925	-	(Note 22)	
Beijing President Food Co., Ltd.	Instant noodles, food	740,610	(Note 2)	116,298	-	116,298	2,801	70.52	(1,975)	63,319	-	(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)	Investment balance as of December 31, 2014	Accumulated remittance	Note
					Payment	Return							
Harbin President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	\$ 791,250	(Note 2)	\$ 275,250	\$ -	\$ -	\$ 275,250	\$ 50,629	70.52	\$ 35,704	\$ 85,813	\$ -	(Note 22)
Uni-President Trading (Kunshan) Co., Ltd.	Wholesale and retail	316,500	(Note 2)	46,519	178,481	-	225,000	(1,113,992)	70.52	(785,587)	(1,086,173)	-	(Note 22)
Sms Private Equity Fund Management	Professional investments	27,852	(Note 3)	3,722	10,896	-	14,618	(19,838)	35.26	(6,995)	-	-	(Note 22)
Jinmailang Beverage (Beijing) Co., Ltd.	Development, processing and sales of soft drink and vegetable	5,050,398	(Note 2)	-	-	-	-	952,759	33.73	321,363	3,051,323	-	(Note 22)
Guilin Ziquan Beverage Industrial Co., Ltd.	Instant noodles, soft drinks, food	603,249	(Note 2)	-	-	-	(1,519)	-	29.62	(450)	200,412	-	(Note 22)
Yichang Ziquan B everage Industries Co., Ltd.	Instant noodles, soft drinks, food	284,850	(Note 2)	-	-	-	-	-	24.68	-	69,754	-	(Note 22)
Uni-President Enterprises (Kunshan) Food Technology Co., Ltd.	Flavoring	37,980	(Note 2)	2,186	-	-	2,186	-	10.58	-	2,630	-	(Note 22)
Sanshui Jianlibao Commerce Co., Ltd	Sales of soft drinks	2,189,560	(Note 4)	1,769,836	-	-	1,769,836	353,842	100.00	353,842	2,535,752	-	(Note 22)
Zhongshan President Enterprises Co., Ltd.	Manufacturing and sales of marine products, livestock, pet foods	614,010	(Note 5)	692,945	-	-	692,945	169,162	100.00	169,162	1,499,635	-	(Note 22)
Qingdao President Feed & Livestock Co., Ltd.	Manufacturing and sales of marine products, livestock, pet foods	474,750	(Note 5)	291,648	-	-	291,648	46,390	100.00	46,390	569,627	-	(Note 22)
Songjiang President Enterprises Co., Ltd.	Storage service	601,350	(Note 5)	528,630	-	-	528,630	4,046	100.00	4,046	258,458	-	(Note 22)
Tianjin President Enterprises Food Co., Ltd.	Manufacturing and sales of flour	499,016	(Note 5)	395,062	-	-	395,062	1,471	100.00	1,471	78,766	-	(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)	Investment balance as of December 31, 2014	Accumulated remittance	Note
					Payment	Return							
Zhangjiagang President Nisshin Food Co., Ltd.	Manufacturing and sales of fats, feed, flour	\$ 538,050	(Note 4)	\$ 322,830	\$ -	\$ -	\$ 322,830	\$ 146,995	60.00	\$ 88,197	\$ 574,345	\$ -	(Note 22)
President-Kikkoman Zhenji Foods Co., Ltd.	Soy sauce and flavoring	1,527,600	(Note 4)	625,329	52,774	-	678,103	50,024	50.00	25,012	712,848	-	(Note 22)
Taizhou Ton Yi Industrial Co., Ltd.	Manufacture of plastics packings	949,500	(Note 6)	949,500	-	-	949,500	127,233	47.50	60,436	657,559	-	(Note 22)
Zhangzhou Ton Yi Industrial Co., Ltd.	Manufacture of plastics packings	949,500	(Note 6)	949,500	-	-	949,500	125,796	47.50	59,753	564,502	-	(Note 22)
Kunshan Ton Yi Industrial Co., Ltd.	Manufacture of plastics packings	949,500	(Note 6)	-	-	-	-	97,534	47.50	46,329	501,005	-	(Note 22)
Huizhou Ton Yi Industrial Co., Ltd.	Manufacture of plastics packings	949,500	(Note 6)	189,900	-	-	189,900	15,850	47.50	(7,529)	428,219	-	(Note 22)
Chengdu Ton Yi Industrial Co., Ltd.	Manufacture of plastics packings	949,500	(Note 6)	363,975	-	-	363,975	63,754	47.50	(30,283)	402,838	-	(Note 22)
Beijing Ton Yi Industrial Co., Ltd.	Manufacture of plastics packings	949,500	(Note 6)	-	-	-	-	25,634	47.50	12,176	430,845	-	(Note 22)
Wuxi Ton Yi Industrial Packing Co., Ltd.	Manufacturing of cans	307,638	(Note 7)	221,550	-	-	221,550	41,363	47.50	(19,647)	260,901	-	(Note 22)
Chengdu Ton Yi Industrial Packing Co., Ltd.	Manufacturing of cans	237,375	(Note 7)	237,375	-	-	237,375	3,034	47.50	1,441	151,246	-	(Note 22)
Changsha Ton Yi Industrial Co., Ltd.	Manufacturing of cans	221,550	(Note 7)	-	-	-	-	6,305	47.50	2,995	105,793	-	(Note 22)
Chengdu Tongxin Industrial Packing Co., Ltd.	Manufacturing of cans	152,760	(Note 8)	-	-	-	-	51,166	47.50	(24,304)	30,171	-	(Note 22)
Ton Yi (China) Investment Co., Ltd.	Manufacturing of cans	949,500	(Note 6)	-	949,500	-	949,500	2,946	47.50	1,399	445,846	-	(Note 22)
Szechwan Ton Yi Industrial Co., Ltd.	Manufacture of plastics packings	569,700	(Note 11)	-	-	-	-	2,333	47.50	1,108	267,827	-	(Note 22)
Zhanjiang Ton Yi Industrial Co., Ltd.	Manufacture of plastics packings	379,800	(Note 11)	-	-	-	-	945	47.50	449	178,252	-	(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)	Investment balance as of December 31, 2014	Accumulated remitance	Note
					Payment	Return							
Fujian Ton Yi Tinplate Co., Ltd.	Manufacturing of tinplates	\$ 2,737,725	(Note 9)	\$ 1,688,433	\$ -	\$ -	1,688,433	110,123	41.23	(\$ 45,404)	\$ 1,946,883	\$ -	(Note 22)
Jiangsu Ton Yi Tinplate Co., Ltd.	Manufacturing of tinplates	1,266,000	(Note 10)	878,287	-	-	878,287	30,918	39.36	(12,169)	1,120,179	-	(Note 22)
Zhejiang Uni-Champion Logistics Dvpt. Ltd.	Distribution and storage	203,680	(Note 12)	93,919	-	-	93,919	6,506	50.00	3,253	95,407	-	(Note 22)
President Chain Store (Shanghai) Ltd.	Operation of supermarkets	1,934,960	(Note 13)	1,860,987	-	-	1,860,987	237,674	45.80	(108,855)	103,699	-	(Note 22)
Shanghai Cold Stone Ice Cream Corp.	Sales of ice cream	827,672	(Note 13)	755,949	-	-	755,949	78,861	45.80	(36,118)	104,551	-	(Note 22)
PCSC (Chengdu) Hypermarket Ltd.	Murchandise wholesale and retail	509,200	(Note 13)	410,263	-	-	410,263	5,536	45.80	(2,535)	80,196	-	(Note 22)
Shanghai President Logistic Co. Ltd.	Logistics	69,591	(Note 13)	63,300	-	-	63,300	50,186	45.80	22,985	49,345	-	(Note 22)
Shanghai President Trading Co., Ltd.	Retail of food	301,693	(Note 13)	163,649	-	-	163,649	398	45.80	(182)	17,663	-	(Note 22)
PCSC (Sichuan) Hypermarket Ltd.	Murchandise wholesale and retail	407,360	(Note 13)	320,615	-	-	320,615	54,190	45.80	(24,819)	59,995	-	(Note 22)
PresiClerc (Beijing) Supermarket Ltd.	Murchandise wholesale and retail	813,677	(Note 14)	561,754	137,745	-	699,499	135,413	41.57	(56,291)	116,979	-	(Note 22)
PCSC Shanghai STAO Restaurant Corporation Ltd.	Japanese cuisine restaurant	117,101	(Note 13)	56,083	-	-	56,083	487	37.10	(181)	935	-	(Note 22)
President (Sanghai) Health Product Trading Company Ltd.	Sales of merchandise	97,549	(Note 15)	94,860	-	-	94,860	55,599	33.77	18,776	85,327	-	(Note 22)
Shanghai President Coffee Co., Ltd.	Sales of coffee and sundry of goods	395,050	(Note 13)	63,300	-	-	63,300	1,871,894	33.74	631,577	1,118,388	-	(Note 22)
President Cosmed Chain Store (Shen Zhen) Co., Ltd.	Merchandise and retail	509,200	(Note 16)	275,229	22,828	-	298,057	684	45.80	313	31,479	-	(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)	Investment balance as of December 31, 2014	Accumulated remittance	Note
					Payment	Return							
Shan Dong President Yin Zuo Commercial Limited	Merchandise wholesale and retail	\$ 305,520	(Note 13)	\$ 129,080	\$ -	\$ -	\$ 129,080	\$ 51,761	25.19 %	\$ 13,039	\$ 130,853	\$ -	(Note 22)
Shanghai Royal Host Restaurant System Co., Ltd.	Japanese cuisine restaurant	137,619	(Note 13)	48,425	19,370	-	67,795	(25,569)	23.36 %	(5,973)	2,266	-	(Note 22)
Beijing Bokelai Customer Co.	Consulting service	607	(Note 17)	-	-	-	-	(10)	22.91 %	(2)	14	-	(Note 22)
Mister Donut Shanghai Co., Ltd.	Retail of food	751,584	(Note 13)	172,087	63,300	-	235,387	(37,366)	22.90 %	(8,564)	20,092	-	(Note 22)
Duskin Shanghai Co., Ltd.	Sales of cleaning instruments.	305,520	(Note 18)	21,197	-	-	21,197	47,809	2.04 %	975	406	-	(Note 22)
ScinoPharm (Changshu) Pharmaceuticals, Ltd.	Research, manufacturing and sale of materials for medicine	1,632,018	(Note 19)	1,526,580	105,438	-	1,632,018	(300,758)	47.96 %	(144,244)	479,635	-	(Note 22)
Scino Pharm (Kunshan) Technology Co., Ltd.	Research, manufacturing and sale of materials for medicine	121,100	(Note 19)	121,100	-	-	121,100	591	47.96 %	283	225,564	-	(Note 22)
ScinoPharm Shanghai Biochemical Technology, Ltd.	Import, export and sales of Active Pharmaceutical Ingredients and intermediates, etc.	35,743	(Note 19)	35,743	-	-	35,743	(7,559)	47.96 %	(3,625)	10,472	-	(Note 22)
Tait Trading (Shanghai) Company Ltd.	Sales of food and soft drinks etc.	4,748	(Note 20)	4,748	-	-	4,748	(1,675)	64.30 %	(1,077)	(3,146)	-	(Note 22)
Tait (Shanghai) Investment Management Co., Ltd.	Sales of food and soft drinks etc.	-	(Note 20)	-	-	-	-	-	64.30 %	-	-	-	(Note 22)
United Advisor Venture Management Ltd. etc	Manufacturing and sales etc.	10,732,609	(Note 21)	2,666,801	140,809	-	2,807,610	907,913	-	144,607	3,442,459	-	(Note 22)

2. The ceiling amount of investment in Mainland China:

Name of endorsees	Accumulated investment balance from Taiwan to Mainland China	Amount approved by MOEA	Ceiling amount of investment in Mainland China by MOEA (Note23)
	\$	\$	\$
Uni-President Enterprises Corp.	24,008,577	35,453,866	89,760,926
Ton-Yi Industrial Corp.	6,428,020	11,685,408	12,365,428
President Chain Store Corp.	3,892,619	6,424,983	18,178,745
ScinoPharm Taiwan Ltd.	1,919,525	1,919,525	5,628,163
Tait Marketing & Distribution Co., Ltd.	157,174	158,757	375,648
Kai Yu Investment Co., Ltd.	195,027	345,371	1,865,374
President Packaging Corp.	117,105	117,105	616,151
President Pharmaceutical Corp.	94,860	94,860	592,088
Uni-President Cold Chain Corp.	93,919	93,919	411,972
Uni-President Dream Parks Corp.	39,563	39,563	69,988
Duskin Serve Taiwan Co., Ltd.	21,197	21,197	179,489
Nanlien International Corp.	19,718	19,718	869,505
President Tokyo Corp.	94,950	316,500	463,725
President International Development Corp.	2,309,647	2,500,825	8,523,299
(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 Food stuff (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 (Cayman Ton Yi Industrial Holdings Ltd.) located in the third area.			
(Note8) Indirect investment in PRC through the existing company (Wuxi Ton Yi Industrial Packing Co., Ltd.) located in PRC.			
(Note9) Indirect investment in PRC through the existing company (Cayman Fujian Ton Yi Industrial Holdings Ltd.) located in the third area.			
(Note10) Indirect investment in PRC through the existing company (Cayman Jiangsu Ton Yi Holdings Ltd.) located in the third area.			
(Note11) Indirect investment in PRC through the existing company (Ton Yi (China) Investment Co., 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 (Presiclerc Ltd.) 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 (President (BVI) International Holdings Ltd. etc.) located in the third area.
- (Note22) The financial statements are audited by the CPA of parent company in Taiwan.
- (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 1:31.65; CNY:NTD 1:5.092. Investment gains or losses were translated using the average rates for the year ended December 31, 2014 as follows NTD 1:30.318; CNY: NTD 1:4.9202.
3. The transactions across third region company with the investees in Mainland China:
- (1) Purchase amount and the ending balance of the respective accounts payable: None.
 - (2) Sales amount and the ending balance of the respective accounts receivable: None.
 - (3) Property transaction amount and related gain or loss: None.
 - (4) Endorsement, guarantee and security's ending balance and purpose: None.
 - (5) Maximum balance, ending balance, range of interest rates and interest expense for financing transactions: None.
 - (6) Other events having significant effects on the operating results and financial conditions: None.

14. SEGMENT INFORMATION

The Company has provided the operating segments disclosure in the consolidated financial statements.