

UNI-PRESIDENT ENTERPRISES CORP.

CONSOLIDATED FINANCIAL STATEMENTS AND

REPORT OF INDEPENDENT ACCOUNTANTS

JUNE 30, 2010 AND 2009

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

REVIEW REPORT OF INDEPENDENT ACCOUNTANTS TRANSLATED FROM CHINESE

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

We have reviewed the accompanying consolidated balance sheets of Uni-President Enterprises Corp. and subsidiaries as of June 30, 2010 and 2009, and the related consolidated statements of income, of changes in stockholders' equity and of cash flows for the six-month periods then ended. These financial statements are the responsibility of the Company's management. Our responsibility is to issue a conclusion on these financial statements based on our reviews. As described in Note 1(4), we did not review the financial statements of certain subsidiaries which statements reflect total assets of \$37,228,862,000 and \$37,431,973,000, representing 12.75% and 13.27% of the related consolidated totals, and total liabilities of \$17,938,035,000 and \$19,250,488,000, representing 9.73% and 10.63% of the related consolidated totals, as of June 30, 2010 and 2009, respectively, and total operating revenues of \$13,203,823,000 and \$11,017,871,000, representing 8.20% and 7.75% of the related consolidated totals for the six-month periods then ended. We also did not audit the financial statements of certain investee companies accounted for under the equity method. These long-term investments amounted to \$505,577,000 and \$507,049,000 as of June 30, 2010 and 2009, respectively, and their related net investment income amounted to \$10,194,000 and \$925,000 for the six-month periods then ended, respectively. The financial statements of these subsidiaries and investee companies were audited by other auditors whose reports thereon have been furnished to us, and our conclusion expressed herein, insofar as it relates to the amounts included for these subsidiaries and investee companies, is based solely on the reports of the other auditors.

Except as discussed in the following paragraph, we conducted our reviews in accordance with Statement of Auditing Standards No. 36, "Review of Financial Statements" in the Republic of China. A review of interim financial information consists principally of obtaining an understanding of the system for the preparation of interim financial information, applying analytical procedures to financial

data, and making inquiries of Company personnel responsible for financial and accounting matters. It is substantially less in scope than an audit conducted in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

As described in Note 1(4), the financial statements of certain subsidiaries were consolidated based on their unaudited or unreviewed financial statements as of and for the six-month periods ended June 30, 2010 and 2009. Total assets of these subsidiaries amounted to \$58,257,195,000 and \$55,487,967,000, representing 19.95% and 19.66% of the related consolidated totals, and total liabilities amounted to \$32,079,907,000 and \$35,720,811,000, representing 17.40% and 19.73% of the related consolidated totals, as of June 30, 2010 and 2009, respectively, and total net income amounted to \$2,953,245,000 and \$984,007,000, representing 30.16% and 13.45% of the related consolidated totals for the six-month periods then ended. In addition, as described in Note 4(10) to the consolidated financial statements, the financial statements of certain long-term investments accounted for under the equity method were not audited or reviewed by independent accountants. Long-term investments in these companies amounted to \$18,585,717,000 and \$20,889,812,000 as of June 30, 2010 and 2009, respectively, and the related investment income amounted to \$217,138,000 and \$847,529,000 for the six-month periods then ended, respectively. These amounts were based solely on their unaudited or unreviewed financial statements. We were unable to satisfy ourselves as to the carrying value of the investments or the equities in their earnings by other auditing procedures.

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

As described in Note 3, effective January 1, 2009, the Company and its subsidiaries adopted the amendments of R.O.C. Statement of Financial Accounting Standards No. 10, "Accounting for Inventories". As a result of the adoption of such amendments, net income decreased by \$50,194,000, and earnings per share decreased by \$0.01 for the six-month period ended June 30, 2009.

PricewaterhouseCoopers, Taiwan
Republic of China
September 10, 2010

The accompanying 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 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. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
JUNE 30
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)
(UNAUDITED)

| | 2010 | 2009 |
|--|-----------------------|-----------------------|
| ASSETS | | |
| Current Assets | | |
| Cash and cash equivalents (Note 4(1)) | \$ 34,692,291 | \$ 35,945,562 |
| Financial assets at fair value through profit or loss - current (Note 4(2)) | 17,326,249 | 14,113,274 |
| Available-for-sale financial assets - current (Note 4(3)) | - | 11,635 |
| Derivative financial assets for hedging - current (Note 10(4)) | - | 5,031 |
| Notes receivable, net (Notes 4(4) and 6) | 3,031,277 | 2,424,352 |
| Accounts receivable, net (Note 4(5)) | 12,096,172 | 11,369,564 |
| Accounts receivable, net - related parties (Note 5) | 1,519,491 | 1,377,260 |
| Other receivables (Notes 4(6) and 5) | 5,295,957 | 6,734,630 |
| Other financial assets - current (Note 6) | 5,277,484 | 63,141 |
| Inventories (Notes 3, 4(7)(11) and 6) | 26,989,874 | 20,260,933 |
| Prepayments (Note 7) | 9,480,649 | 10,016,787 |
| Non-current assets classified as held for sale (Note 6) | - | 335,841 |
| Deferred income tax assets - current (Note 4(27)) | 970,382 | 959,821 |
| Other current assets | 958,034 | 780,253 |
| Total current assets | <u>117,637,860</u> | <u>104,398,084</u> |
| Funds and Investments | | |
| Available-for-sale financial assets - non-current (Note 4(3)) | 10,133,161 | 7,616,422 |
| Financial assets carried at cost - non-current (Notes 4(8)(16) and 6) | 7,912,853 | 15,082,943 |
| Investments in bonds without active markets - non-current (Note 4(9)) | - | 15,000 |
| Long-term equity investments accounted for under the equity method (Notes 4(10) and 6) | 25,449,678 | 27,502,408 |
| Investments in real estate | 3,935 | 3,935 |
| Other financial assets - non-current (Note 6) | 30,825 | 8,603 |
| Total funds and investments | <u>43,530,452</u> | <u>50,229,311</u> |
| Property, Plant and Equipment, Net (Notes 4(11)(16), 5 and 6) | | |
| Cost | | |
| Land | 9,144,711 | 9,238,984 |
| Buildings | 36,734,635 | 33,867,734 |
| Machinery and equipment | 71,332,588 | 70,119,950 |
| Piping infrastructure and electricity generation equipment | 4,919,315 | 5,233,517 |
| Transportation equipment | 3,550,801 | 3,173,673 |
| Office equipment | 6,071,076 | 5,587,544 |
| Leased assets | 719,011 | 1,156,397 |
| Leasehold improvements | 9,526,684 | 8,930,356 |
| Other equipment | 34,463,736 | 29,057,629 |
| Revaluation increments | 4,688,102 | 4,014,528 |
| Cost and revaluation increments | <u>181,150,659</u> | <u>170,380,312</u> |
| Less: Accumulated depreciation | (87,715,186) | (78,698,929) |
| Accumulated impairment loss | (85,700) | (95,203) |
| Construction in progress and prepayments for equipment | <u>11,282,823</u> | <u>9,673,084</u> |
| Total property, plant and equipment, net | <u>104,632,596</u> | <u>101,259,264</u> |
| Intangible Assets | | |
| Deferred pension costs (Note 4(21)) | 192,415 | 225,682 |
| Other intangible assets (Notes 4(12)(16) and 6) | 5,595,172 | 5,335,391 |
| Total intangible assets | <u>5,787,587</u> | <u>5,561,073</u> |
| Other Assets | | |
| Assets leased to others (Notes 4(11)(13)(16) and 6) | 8,873,394 | 8,948,986 |
| Idle assets (Notes 4(11)(14)(16) and 6) | 1,388,008 | 1,341,351 |
| Refundable deposits (Notes 6 and 7) | 2,276,897 | 2,694,405 |
| Deferred expenses (Note 4(15)) | 926,430 | 1,135,831 |
| Long-term notes, accounts and overdue receivables (Note 5) | 800,576 | 606,698 |
| Deferred income tax assets - non-current (Note 4(27)) | 507,404 | 527,028 |
| Other assets - other (Notes 4(11) and 6) | 5,718,762 | 5,472,556 |
| Total other assets | <u>20,491,471</u> | <u>20,726,855</u> |
| TOTAL ASSETS | <u>\$ 292,079,966</u> | <u>\$ 282,174,587</u> |

(Continued)

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

| | 2010 | 2009 |
|--|-----------------------|-----------------------|
| LIABILITIES AND STOCKHOLDERS' EQUITY | | |
| Current Liabilities | | |
| Short-term loans (Notes 4(17) and 6) | \$ 20,758,700 | \$ 21,472,571 |
| Notes and bills payable (Notes 4(18) and 6) | 8,280,856 | 8,816,449 |
| Financial liabilities at fair value through profit or loss - current (Note 4(2)) | - | 2,097 |
| Notes payable | 1,397,284 | 2,007,912 |
| Accounts payable (Note 5) | 24,160,572 | 19,713,528 |
| Income tax payable (Note 4(27)) | 1,660,538 | 1,275,119 |
| Accrued expenses (Note 5) | 16,904,228 | 14,470,140 |
| Other payables (Note 5) | 13,807,053 | 13,721,577 |
| Receipts in advance | 3,316,749 | 2,892,497 |
| Long-term liabilities - current portion (Notes 4(19)(20)(22) and 6) | 13,473,136 | 10,839,386 |
| Capital lease payables - current (Note 4(11)) | - | 23,839 |
| Other current liabilities | 167,863 | 249,644 |
| Total current liabilities | <u>103,926,979</u> | <u>95,484,759</u> |
| Long-term Liabilities | | |
| Bonds payable (Note 4(19)) | 5,200,000 | 4,519,323 |
| Long-term loans (Notes 4(20) and 6) | 64,222,232 | 68,279,134 |
| Long-term notes payable | 229,535 | 1,458,237 |
| Capital lease payables - non-current (Note 4(11)) | - | 57,987 |
| Long-term notes, accounts and overdue payable - related parties (Note 5) | 448,296 | 320,051 |
| Total long-term liabilities | <u>70,100,063</u> | <u>74,634,732</u> |
| Reserve | | |
| Land value incremental reserve (Note 4(11)) | <u>1,923,522</u> | <u>1,773,357</u> |
| Other Liabilities | | |
| Accrued pension liabilities (Note 4(21)) | 2,782,849 | 2,504,121 |
| Guarantee deposits received | 3,664,624 | 3,985,785 |
| Other liabilities - other (Note 4(22)) | 1,979,934 | 2,653,993 |
| Total other liabilities | <u>8,427,407</u> | <u>9,143,899</u> |
| TOTAL LIABILITIES | <u>184,377,971</u> | <u>181,036,747</u> |
| Stockholders' Equity | | |
| Capital (Notes 1 and 4(23)) | | |
| Common stock | 38,974,002 | 37,331,420 |
| Stock dividends to be distributed | 3,897,400 | 1,642,582 |
| Capital Reserves (Notes 4(19)(24)) | | |
| Additional paid-in capital - treasury stock transactions | 34,027 | 34,027 |
| Capital reserve from donated assets | 500 | 458 |
| Capital reserve from long-term investments | 5,610,255 | 5,618,883 |
| Capital reserve from stock warrants | 489,454 | 489,454 |
| Retained Earnings (Notes 4(23)(25)) | | |
| Legal reserve | 8,058,301 | 7,272,218 |
| Undistributed earnings | 6,353,534 | 5,180,483 |
| Other Adjustments to Stockholders' Equity | | |
| Asset revaluations (Note 4(11)) | 2,162,862 | 1,817,172 |
| Unrealized gain or loss on financial instruments (Notes 4(3)(10), 10(1)(4)) | 913,793 | 1,931,820 |
| Cumulative translation adjustments | 1,453,724 | 2,162,910 |
| Unrecognized pension cost (Note 4(21)) | (1,526,294) | (1,197,630) |
| Total parent company's equity | 66,421,558 | 62,283,797 |
| Minority interest | 41,280,437 | 38,854,043 |
| Total stockholders' equity | <u>107,701,995</u> | <u>101,137,840</u> |
| Contingent Liabilities And Commitments (Notes 5 and 7) | | |
| TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY | <u>\$ 292,079,966</u> | <u>\$ 282,174,587</u> |

The accompanying notes are an integral part of these consolidated financial statements.
See review report of independent accountants dated September 10, 2010.

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

| | 2010 | 2009 | | |
|---|-----------------------|----------------------|----------------|----------------|
| Operating Revenues (Note 5) | | | | |
| Sales | \$ 161,156,835 | \$ 142,591,689 | | |
| Sales returns | (229,235) | (282,909) | | |
| Sales discounts | (4,026,668) | (3,240,091) | | |
| Net Sales | 156,900,932 | 139,068,689 | | |
| Other operating revenues | 4,184,366 | 3,163,074 | | |
| Net Operating Revenues | <u>161,085,298</u> | <u>142,231,763</u> | | |
| Operating Costs (Notes 3, 4(7)(26) and 5) | | | | |
| Cost of goods sold | (110,394,999) | (97,375,439) | | |
| Other service costs | (1,179,519) | (1,226,154) | | |
| Net Operating Costs | <u>(111,574,518)</u> | <u>(98,601,593)</u> | | |
| Gross profit | <u>49,510,780</u> | <u>43,630,170</u> | | |
| Operating Expenses (Notes 4(26) and 5) | | | | |
| Sales and marketing expenses | (31,304,526) | (29,642,277) | | |
| General and administrative expenses | (8,174,108) | (5,740,207) | | |
| Research and development expenses | (378,005) | (229,452) | | |
| Total Operating Expenses | <u>(39,856,639)</u> | <u>(35,611,936)</u> | | |
| Operating income | <u>9,654,141</u> | <u>8,018,234</u> | | |
| Non-operating Income and Gains | | | | |
| Interest income (Note 5) | 214,970 | 201,275 | | |
| Gain on valuation of financial assets (Note 4(2)) | - | 129,440 | | |
| Investment income accounted for under the equity method (Note 4(10)) | 335,336 | 1,192,565 | | |
| Dividend income | 260,260 | 105,911 | | |
| Gain on disposal of property, plant and equipment (Note 4(11)) | 129,864 | 15,459 | | |
| Gain on disposal of investments (Notes 4(2)(8)) | 1,750,188 | 635,842 | | |
| Foreign exchange gain, net (Note 4(2)) | 65,239 | 89,506 | | |
| Rental income (Note 4(13)) | 200,107 | 261,191 | | |
| Other non-operating income (Note 5) | 894,916 | 559,305 | | |
| Total Non-operating Income and Gains | <u>3,850,880</u> | <u>3,190,494</u> | | |
| Non-operating Expenses and Losses | | | | |
| Interest expense (Notes 4(11) and 10(3)) | (790,035) | (1,251,614) | | |
| Loss on valuation of financial assets (Note 4(2)) | (2,923) | - | | |
| Loss on valuation of financial liabilities (Note 4(2)) | (455) | (2,097) | | |
| Loss on disposal of property, plant and equipment | (62,959) | (84,561) | | |
| Impairment loss (Notes 4(8)(11)(12)(13)(14)(16)) | (1,918) | (85,942) | | |
| Other non-operating losses (Note 5) | (802,534) | (886,422) | | |
| Total Non-operating Expenses and Losses | <u>(1,660,824)</u> | <u>(2,310,636)</u> | | |
| Income before income tax | 11,844,197 | 8,898,092 | | |
| Income tax expense (Note 4(27)) | <u>(2,050,825)</u> | <u>(1,582,197)</u> | | |
| Consolidated net income | <u>\$ 9,793,372</u> | <u>\$ 7,315,895</u> | | |
| Attributable to: | | | | |
| Equity holders of the Company | \$ 6,215,865 | \$ 5,102,238 | | |
| Minority interest | <u>3,577,507</u> | <u>2,213,657</u> | | |
| | <u>\$ 9,793,372</u> | <u>\$ 7,315,895</u> | | |
| | Before Tax | After Tax | Before Tax | After Tax |
| Basic Earnings Per Common Share (in dollars) (Note 4(28)) | | | | |
| Net income | <u>\$ 2.76</u> | <u>\$ 1.45</u> | <u>\$ 2.08</u> | <u>\$ 1.19</u> |
| Diluted Earnings Per Common Share (in dollars) (Note 4(28)) | | | | |
| Net income | <u>\$ 2.70</u> | <u>\$ 1.42</u> | <u>\$ 2.03</u> | <u>\$ 1.17</u> |

The accompanying notes are an integral part of these consolidated financial statements.
See review report of independent accountants dated September 10, 2010.

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

| | Capital | | Retained Earnings | | | Asset revaluations | Unrealized gain or loss on financial instruments | Cumulative translation adjustments | Unrecognized pension cost | Minority interest | Total |
|--|----------------------|-----------------------------------|---------------------|---------------------|------------------------|---------------------|--|------------------------------------|---------------------------|----------------------|-----------------------|
| | Common stock | Stock dividends to be distributed | Capital Reserves | Legal reserve | Undistributed earnings | | | | | | |
| <u>Year 2009</u> | | | | | | | | | | | |
| Balance at January 1, 2009 | \$ 37,331,420 | \$ - | \$ 6,093,456 | \$ 6,912,135 | \$ 3,723,492 | \$ 1,814,671 | \$ 107,727 | \$ 2,206,858 | (\$ 1,197,630) | \$ 36,847,755 | \$ 93,839,884 |
| Distribution of 2008 consolidated net income (note): | | | | | | | | | | | |
| Legal reserve | - | - | - | 360,083 | (360,083) | - | - | - | - | - | - |
| Cash dividends | - | - | - | - | (1,642,582) | - | - | - | - | - | (1,642,582) |
| Stock dividends | - | 1,642,582 | - | - | (1,642,582) | - | - | - | - | - | - |
| Consolidated net income for the six months ended June 30, 2009 | - | - | - | - | 5,102,238 | - | - | - | - | 2,213,657 | 7,315,895 |
| Adjustment of capital reserve due to change in ownership of subsidiaries by subsidiaries | - | - | 9,227 | - | - | - | - | - | - | - | 9,227 |
| Recognized cash dividends due to parent company change in ownership of subsidiaries | - | - | (661) | - | - | - | - | - | - | - | (661) |
| Adjustment due to subsidiaries' retirement of treasury stock | - | - | 42,069 | - | - | - | - | - | - | - | 42,069 |
| Adjustment of capital reserve due to convertible bonds payable transaction of subsidiaries | - | - | (1,269) | - | - | - | - | - | - | - | (1,269) |
| Adjustment of asset revaluations due to change in ownership by subsidiaries | - | - | - | - | - | 2,501 | - | - | - | - | 2,501 |
| Adjustment of unrealized gain on financial instruments by subsidiaries | - | - | - | - | - | - | 850,781 | - | - | - | 850,781 |
| Adjustment due to revaluation of derivative financial liabilities for hedging | - | - | - | - | - | - | 17,470 | - | - | - | 17,470 |
| Adjustment due to revaluations of available-for-sale financial assets | - | - | - | - | - | - | 955,842 | - | - | - | 955,842 |
| Cumulative translation adjustment | - | - | - | - | - | - | - | (43,948) | - | - | (43,948) |
| Changes in minority interest | - | - | - | - | - | - | - | - | - | (207,369) | (207,369) |
| Balance at June 30, 2009 | <u>\$ 37,331,420</u> | <u>\$ 1,642,582</u> | <u>\$ 6,142,822</u> | <u>\$ 7,272,218</u> | <u>\$ 5,180,483</u> | <u>\$ 1,817,172</u> | <u>\$ 1,931,820</u> | <u>\$ 2,162,910</u> | <u>(\$ 1,197,630)</u> | <u>\$ 38,854,043</u> | <u>\$ 101,137,840</u> |

(Continued)

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

| | Capital | | Retained Earnings | | | Unrealized gain or loss on financial instruments | Cumulative translation adjustments | Unrecognized pension cost | Minority interest | Total | |
|--|----------------------|-----------------------------------|---------------------|---------------------|------------------------|--|------------------------------------|---------------------------|------------------------|----------------------|-----------------------|
| | Common stock | Stock dividends to be distributed | Capital Reserves | Legal reserve | Undistributed earnings | | | | | | Asset revaluations |
| Year 2010 | | | | | | | | | | | |
| Balance at January 1, 2010 | \$ 38,974,002 | \$ - | \$ 6,185,983 | \$ 7,272,218 | \$ 7,939,072 | \$ 2,199,292 | \$ 2,235,217 | \$ 1,130,482 | (\$ 1,529,221) | \$ 40,038,382 | \$ 104,445,427 |
| Reversal of unrealized revaluation increments for land expropriation | - | - | - | - | - | (1,184) | - | - | - | - | (1,184) |
| Distribution of 2009 consolidated net income (note): | | | | | | | | | | | |
| Legal reserve | - | - | - | 786,083 | (786,083) | - | - | - | - | - | - |
| Cash dividends | - | - | - | - | (3,117,920) | - | - | - | - | - | (3,117,920) |
| Stock dividends | - | 3,897,400 | - | - | (3,897,400) | - | - | - | - | - | - |
| Consolidated net income for the six months ended June 30, 2010 | - | - | - | - | 6,215,865 | - | - | - | - | 3,577,507 | 9,793,372 |
| Reversal of certain stockholders' equity accounts due to disposal of ownership of subsidiaries | - | - | (51,747) | - | - | (34,937) | - | - | 118 | - | (86,566) |
| Adjustment of asset revaluations by subsidiaries | - | - | - | - | - | (309) | - | - | - | - | (309) |
| Adjustment of unrealized gain on financial instruments by subsidiaries | - | - | - | - | - | (1,186,306) | - | - | - | - | (1,186,306) |
| Adjustment due to revaluation of available-for-sale financial assets | - | - | - | - | - | (135,118) | - | - | - | - | (135,118) |
| Cumulative translation adjustment | - | - | - | - | - | - | 323,242 | - | - | - | 323,242 |
| Adjustment of unrecognized pension cost by subsidiaries | - | - | - | - | - | - | - | 2,809 | - | - | 2,809 |
| Changes in minority interest | - | - | - | - | - | - | - | - | (2,335,452) | (2,335,452) | (2,335,452) |
| Balance at June 30, 2010 | <u>\$ 38,974,002</u> | <u>\$ 3,897,400</u> | <u>\$ 6,134,236</u> | <u>\$ 8,058,301</u> | <u>\$ 6,353,534</u> | <u>\$ 2,162,862</u> | <u>\$ 913,793</u> | <u>\$ 1,453,724</u> | <u>(\$ 1,526,294)</u> | <u>\$ 41,280,437</u> | <u>\$ 107,701,995</u> |

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

The accompanying notes are an integral part of these consolidated financial statements.
See review report of independent accountants dated September 10, 2010.

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

| | 2010 | | 2009 |
|---|------------------|----|-------------------|
| <u>CASH FLOWS FROM OPERATING ACTIVITIES</u> | | | |
| Consolidated net income | \$ 9,793,372 | \$ | 7,315,895 |
| Adjustments to reconcile net income to net cash provided by operating activities | | | |
| Loss (gain) on valuation of financial assets | 16,552 | (| 127,343) |
| Provision for doubtful accounts | - | | 86,841 |
| Reclassification of provision for doubtful accounts as other income | (6,086) | | - |
| Reversal of allowance for doubtful accounts | (27,463) | (| 185,820) |
| Provision for inventory obsolescence | 115,474 | | 23,183 |
| Reversal of allowance for inventory market price decline | (276,838) | (| 930,787) |
| Reclassification of provision for inventory obsolescence as other income | - | (| 44,946) |
| Investment income accounted for under the equity method | (335,336) | (| 1,192,565) |
| Cash dividends from equity subsidiaries | 113,789 | | 84,246 |
| Gain on sale of investments | (1,488,833) | (| 391,025) |
| Depreciation | 5,234,692 | | 4,687,359 |
| Loss (gain) on disposal of property, plant and equipment, assets leased to others, idle assets and other assets | (66,905) | | 69,102 |
| Impairment loss | 1,918 | | 85,942 |
| Amortization | 408,269 | | 533,003 |
| Changes in assets and liabilities | | | |
| Financial assets at fair value through profit or loss - current | (3,456,479) | (| 1,893,837) |
| Notes receivable | (404,783) | | 51,258 |
| Accounts receivable | (2,029,511) | (| 2,186,113) |
| Accounts receivable - related parties | (448,828) | (| 333,636) |
| Other receivables | 685,992 | (| 2,977,485) |
| Inventories | (4,756,969) | | 5,527,398 |
| Prepayments | (559,119) | (| 1,190,756) |
| Deferred income tax assets - current | (50,193) | | 102,536 |
| Other current assets | (244,376) | (| 114,530) |
| Deferred pension cost | 28,018 | | 2,810 |
| Long-term notes, accounts and overdue receivables | (196,294) | (| 644) |
| Deferred income tax assets - non-current | (199,942) | (| 231,847) |
| Notes payable | (414,991) | (| 638,222) |
| Accounts payable | 3,756,791 | (| 140,989) |
| Income tax payable | 988,425 | | 217,371 |
| Accrued expenses | 2,379,329 | | 3,277,744 |
| Other payables | 2,429,342 | | 4,291,823 |
| Receipts in advance | (1,435,144) | (| 311,765) |
| Other current liabilities | 52,782 | | 92,431 |
| Accrued pension liabilities | (42,301) | | 11,897 |
| Net cash provided by operating activities | <u>9,564,354</u> | | <u>13,568,529</u> |

(Continued)

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

| | 2010 | 2009 |
|--|---------------|---------------|
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Decrease in available-for-sale financial assets - current | \$ 23,014 | \$ - |
| Decrease in employees' car loans | 3,615 | 1,586 |
| Decrease (increase) in other receivables - related parties | 83,413 | (28,445) |
| (Increase) decrease in other financial assets - current | (4,929,864) | 60,119 |
| Increase in available-for-sale financial assets - non-current | 1,238,175 | (602,378) |
| Increase in financial assets carried at cost - non-current | (149,451) | (836,617) |
| Increase in long-term investments - non subsidiaries | (860,566) | (2,503,675) |
| Proceeds from sale of long-term investments - non subsidiaries | 2,384,067 | 3,607,170 |
| Proceeds from capital reduction of subsidiaries | 39,286 | 22,790 |
| (Increase) decrease in other financial assets - non-current | (12,217) | 15,977 |
| Cash paid for acquisition of property, plant and equipment, assets leased to others, idle assets and other assets | (6,771,615) | (6,337,415) |
| Proceeds from disposal of property, plant and equipment, assets leased to others, idle assets and other assets | 492,904 | 951,509 |
| Increase in other intangible assets | (336,782) | (734,242) |
| Decrease (increase) in refundable deposits | 13,011 | (439,083) |
| Increase in other deferred expenses | (140,037) | (245,564) |
| Increase in other assets -other | (1,705,613) | - |
| Net cash used in investing activities | (13,105,010) | (7,068,268) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | |
| Increase in short-term loans | 2,551,087 | 1,101,341 |
| Increase (decrease) in notes and bills payable | 877,061 | (376,213) |
| Increase in bonds payable | 2,259,109 | 59,110 |
| Increase (decrease) in long-term loans | 507,493 | (4,007,167) |
| (Decrease) increase in long-term notes payable, accounts and overdue payable | (296,518) | 1,057,026 |
| Increase in long-term notes payable, accounts and overdue payable - related parties | 32,649 | 85,098 |
| Increase (decrease) in guarantee deposits received | 3,861 | (49,435) |
| (Decrease) increase in other liabilities-other | (289,113) | 910,277 |
| Decrease in minority interest | (2,335,452) | (207,369) |
| Net cash provided by (used in) financing activities | 3,310,177 | (1,427,332) |
| Effect of foreign exchange rate changes on cash | 1,427,836 | (813,708) |
| Net effect of change in the consolidated entities | (2,180,419) | - |
| Net (decrease) increase in cash and cash equivalents | (983,062) | 4,259,221 |
| Cash and cash equivalents at beginning of period | 35,675,353 | 31,686,341 |
| Cash and cash equivalents at end of period | \$ 34,692,291 | \$ 35,945,562 |
| Supplemental disclosures of cash flow information | | |
| 1. Interest paid (excluding capitalized interest) | \$ 957,709 | \$ 1,123,424 |
| 2. Income tax paid | \$ 1,312,535 | \$ 1,494,137 |
| Investing and financing activities with partial cash payment | | |
| 1. Proceeds from disposal of long-term investment-non subsidiaries | \$ 2,384,067 | \$ 1,592,015 |
| Add: Other receivables, beginning of period | - | 2,015,155 |
| Proceeds from sales of long-term investment-non subsidiaries | \$ 2,384,067 | \$ 3,607,170 |
| 2. Acquisition of property, plant and equipment, assets leased to others, idle assets and other assets | \$ 6,017,585 | \$ 6,821,199 |
| Add : Other payables, beginning of period | 1,823,602 | 578,750 |
| Capital lease payables, beginning of period | 70,203 | 92,883 |
| Less : Other payables, end of period | (1,139,775) | (1,073,591) |
| Capital lease payables, end of period | - | (81,826) |
| Cash paid for acquisition of property, plant and equipment, assets leased to others, idle assets and other assets | \$ 6,771,615 | \$ 6,337,415 |
| Other activities with no cash flow effect | | |
| Unpaid cash dividends | \$ 3,117,920 | \$ 1,642,582 |
| Reversal of unrealized revaluation increments for land expropriation | \$ 1,184 | - |
| Reclassification of financial assets carried at cost as available -for-sale financial assets due to stock conversion | \$ 3,685,194 | - |

The accompanying notes are an integral part of these consolidated financial statements.
See review report of independent accountants dated September 10, 2010.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

JUNE 30, 2010 AND 2009

(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
EXCEPT AS OTHERWISE INDICATED)

1. HISTORY AND ORGANIZATION

- (1) Uni-President Enterprises Corp. (the “Company”) was incorporated as a company limited by shares under the provisions of the Company Law of the Republic of China (R.O.C.) in August 1967 with an initial capital of \$32,000. As of June 30, 2010, the Company’s authorized capital was \$48,000,000, and the paid-in capital was \$38,974,002, consisting of 3,897,400,000 shares of common stock with a par value of \$10 (in NT dollars) per share. The Company is primarily engaged in the manufacture, processing and sales of various soft drinks, food, animal feeds and flour.
- (2) As of June 30, 2010, the Company and its subsidiaries had approximately 78,700 employees.
- (3) The common shares of the Company have been listed on the Taiwan Stock Exchange since December 1987.

(4) Names of consolidated subsidiaries, their major business activities, the percentage owned by the Company and their changes in 2010 were as follows:

| Name of Investor | Name of subsidiaries | Business activities | Percentage owned by the Company | | Note |
|---------------------------------|--|--|---------------------------------|---------------|----------|
| | | | June 30, 2010 | June 30, 2009 | |
| Uni-President Enterprises Corp. | Cayman President Holdings Ltd. | Professional investment | 100.00% | 100.00% | — |
| | Kai Nan Investment Co., Ltd. | " | " | " | (Note 1) |
| | Kai Yu Investment Co., Ltd. | " | " | " | " |
| | President International Trade and Investment Corp. | " | " | " | " |
| | President Global Corp. | Instant noodle and juice can importation | " | " | " |
| | Uni-President Glass Industrial Co., Ltd. | Manufacturing and sales of glass products | " | " | " |
| | Tone Sang Construction Corp. | Construction of buildings | " | " | " |
| | Uni-President Vendor Corp. | Sales of soft drinks and food | " | " | " |
| | Tung-Yuan Corp. | Distribution center | " | " | " |
| | Presco Netmarketing Inc. | Information services | " | " | " |
| | Uni-President Dream Parks Corp. | Wholesale and retailing of food, advertising, etc. | " | " | " |

| Name of Investor | Name of subsidiaries | Business activities | Percentage owned by the Company | | Note |
|---------------------------------|--|---|---------------------------------|----------------------------------|----------------------|
| | | | June 30, 2010 | June 30, 2009 | |
| Uni-President Enterprises Corp. | President Baseball Team Corp. | Management of professional baseball | 100.00% | 100.00% | (Note 1) |
| | President Entertainment Corp. | Entertainment business | " | " | (Note 1) (Note 3) |
| | President Organics Corp. | Sales of rice, vegetable, tea and drinks, etc. | " | " | " |
| | President Fair Development Corp. | Operation of shopping mall, department store, international trade, etc. | " | " | " |
| | Tung Ho Development Corp. | Entertainment business | " | 99.28% | " |
| | Nanlien International Corp. | Import and export trading | 99.99% | 99.99% | (Note 1) |
| | President International Development Corp. | Industry investment | 75.36% | 69.83% | (Note 3) |
| | President Natural Industrial Corp. | Sales of healthy food | 74.85% | 74.85% | (Note 1) |
| | Uni-President Development Corp. | General investments | 70.00% | 70.00% | (Note 1) (Note 3) |
| | Tait Marketing & Distribution Co., Ltd. | Channel retailing and distribution centers | 64.83% | 42.12% | (Note 3) |
| Scion Pharm Taiwan Ltd. | Research, manufacturing and sales of pharmaceuticals | 51.39% | — | (Note 1) (Note 3) (Note 4) | |

| Name of investor | Name of subsidiaries | Business activities | Percentage owned by the Company | | |
|---------------------------------|---------------------------------------|---|---------------------------------|---------------|----------------------------------|
| | | | June 30, 2010 | June 30, 2009 | Note |
| Uni-President Enterprises Corp. | President Tokyo Corp. | Car rental | 51.00% | 51.00% | (Note 1) |
| | President Nissin Corp. | Processing, manufacturing and sales of vegetable oil | " | " | " |
| | Ton Yi Pharmaceutical Corp. | Distribution of pharmaceuticals | " | " | " |
| | President Packaging Corp. | Package and container sales | 50.59% | 50.59% | " |
| | President Kikkoman Inc. | Manufacturing and sales of soya sauce | 50.00% | 50.00% | " |
| | Uni-President Biotechnology Co., Ltd. | Research and development of traditional chinese medicine, wholesale | " | " | " |
| | Ton Yi Industrial Corp. | Manufacturing of timplates | 47.24% | 47.24% | (Note 2) (Note 3) |
| | President Chain Store Corp. | Operation of supermarkets | 45.80% | 45.81% | (Note 3) |
| | President Musashino Corp. | Sales of fresh food | — | 90.00% | (Note 1) (Note 3) (Note 5) |
| | Qware Systems & Services Corp. | Data processing and software design services, etc. | — | 51.34% | " |

| Name of investor | Name of subsidiaries | Business activities | Percentage owned by the Company | | |
|---------------------------------|--|--|---------------------------------|---------------|----------------------------------|
| | | | June 30, 2010 | June 30, 2009 | Note |
| Uni-President Enterprises Corp. | President Asia Enterprises Inc. | Operation of supermarket, real estate and hotels, etc. | — | 50.01% | (Note 1) (Note 3) (Note 6) |
| Cayman President Holdings Ltd. | Linkhope Intl. LLC. | General investments | 100.00% | 100.00% | (Note 1) |
| | Uni-President Southeast Asia Holdings Ltd. and its subsidiaries | Professional investment, etc. | " | " | " |
| | Uni-President Foods Corp. | Manufacturing and sales of instant noodles | " | " | " |
| | Uni-President International (HK) Co., Ltd. | Trading | " | " | " |
| | Songjiang President Enterprises Co., Ltd. | Manufacturing and sales of fats, feed, flour | " | " | (Note 1) (Note 3) (Note 5) |
| | Sanshui Jianhlibao Commerce Co., Ltd. | Sale of soft drinks | " | " | " |
| | Uni-President Enterprises China Holdings Ltd. and its subsidiaries | Professional investment, etc. | 73.49% | 73.49% | — |

| Name of investor | Name of subsidiaries | Business activities | Percentage owned by the Company | | |
|--|---|--|---------------------------------|---------------|----------------------------------|
| | | | June 30, 2010 | June 30, 2009 | Note |
| Cayman President Holdings Ltd. | President Energy Development (Cayman Islands) Ltd. | Investment in energy resources | 65.79% | 65.79% | (Note 1) (Note 3) |
| | Zhangjiagang President Nisshin Food Co., Ltd. | Manufacturing and sales of fats, feeds and flour | 60.00% | 60.00% | (Note 1) |
| | President Kikkoman Zhenji Foods Co., Ltd. | Manufacturing and sales of food | 45.00% | 45.00% | " |
| Kai Nan Investment Co., Ltd. | Kai Nan (BVI) Investment Co., Ltd. and its subsidiaries | Professional investment, etc. | 100.00% | 100.00% | " |
| Kai Yu Investment Co., Ltd. | Kai Yu (BVI) Investment Co., Ltd. and its subsidiaries | Investment in manufacturing business, etc. | " | " | " |
| | Tung Ang Enterprises Corp. | Sales of soft drinks, etc. | " | " | " |
| | Tung Guan Enterprises Co., Ltd. | Sales of livestock products | " | " | " |
| | Tung Jun International Corp. | Wholesale of poultry and livestock | " | " | " |
| President International Trade and Investment Corp. | Shanghai President International Food Co., Ltd. | Sales of biscuits and food | — | " | (Note 1) (Note 3) (Note 7) |

| Name of investor | Name of subsidiaries | Business activities | Percentage owned by the Company | | |
|----------------------------------|---|--|---------------------------------|--------------------|----------------------|
| | | | June 30, 2010 | June 30, 2009 | Note |
| President Global Corp. | Ameripecc Inc. | Manufacturing of food | 100.00% | 100.00% | (Note 1) |
| Uni-President Dream Parks Corp. | Uni-Oao Travel Services Corp. | Tours business | " | " | (Note 1) (Note 3) |
| President Fair Development Corp. | Kainan Plywood & Wood Mfg. Co., Ltd. | Manufacturing and sales of wood | " | " | (Note 1) |
| Nanlien International Corp. | Cayman Nanlien Holdings Ltd. and its subsidiaries | Professional investment, etc. | " | " | " |
| | Wei Lien Enterprises Corp. and its subsidiaries | Trade agency and general investments, etc. | " | " | " |
| | Uni-President Auto Accessories Corp. | Wholesale of motor vehicle parts and supplies | " | " | " |
| | Tun Hsiang Enterprises Corp., etc. | Sales of food, etc. | 36.00%~ 100.00% | 36.00%~ 100.00% | " |
| | Nella Limited and its subsidiaries | Trade agency and general investments, etc. | — | 100.00% | (Note 1) (Note 7) |
| Tung Ho Development Corp. | Uni-Resort Corp. | Operation of restaurants, hotels and gymnasium, etc. | 100.00% | " | (Note 1) |

| Name of investor | Name of subsidiaries | Business activities | Percentage owned by the Company | | |
|---|---|---|---------------------------------|---------------|----------------------|
| | | | June 30, 2010 | June 30, 2009 | Note |
| President International Development Corp. | President (BVI) International Investment Holdings Ltd. and its subsidiaries | Investment in manufacturing business, etc. | 100.00% | 100.00% | — |
| | Ton Yu Investment Inc. and its subsidiaries | Professional investment, etc. | " | " | (Note 1) |
| | President Life Sciences Co., Ltd. and its subsidiaries | Manufacturing of chemical materials and instruments, etc. | " | " | " |
| | Tung Li Development Co., Ltd. | Land development | 50.00% | 50.00% | " |
| | Presitex Co., Ltd. | Manufacturing and sales of clothing, etc. | — | 100.00% | (Note 1) (Note 7) |
| President Natural Industrial Corp. | High Wave Biotech Corp. | Sales of healthy food | 100.00% | " | (Note 1) |
| Tait Marketing & Distribution Co., Ltd. | Tait Distribution Service Co., Ltd. | Distribution business | " | " | " |
| | Sonic International Cayman and its subsidiaries | General investment, etc. | " | " | — |

| Name of investor | Name of subsidiaries | Business activities | Percentage owned by the Company | | |
|---|--|---|---------------------------------|---------------|-------------------------------------|
| | | | June 30, 2010 | June 30, 2009 | Note |
| Tait Marketing & Distribution Co., Ltd. | Tait (H.K) Limited Innove Wine Society Group Ltd. | International trade Agent of wine sales | 100.00% — | — 100.00% | (Note 5) (Note 7) |
| Scino Pharm Taiwan Ltd. | SPT International, Ltd. and its subsidiaries Han Feng (BVI), Ltd. and its subsidiaries Scino Pharm Singapore Pte Ltd. President ScinoPharm (Cayman), Ltd. | General investment, etc. " " General investment " | 100.00% " 60.00% | — — — | (Note 1) (Note 4) " " " |
| President Tokyo Corp. | President Tokyo Renting Corp. | Car rental | 100.00% | 100.00% | (Note 1) |
| President Packaging Corp. | President Packaging (BVI) Corp. and its subsidiaries | Professional investment, etc. | — | " | (Note 1) (Note 7) |
| Ton-Yi Industrial Corp. | Cayman Ton Yi Industrial Holdings Ltd. and its subsidiaries Tovecan Corp. | Professional investment, etc. Manufacturing of cans, etc. | 100.00% 51.00% | " 51.00% | (Note 2) " |

| Name of investor | Name of subsidiaries | Business activities | Percentage owned by the Company | | |
|-----------------------------|--|-----------------------------------|---------------------------------|---------------|----------------------|
| | | | June 30, 2010 | June 30, 2009 | Note |
| President Chain Store Corp. | President Chain Store (BVI) Holdings Ltd. and its subsidiaries | Professional investment, etc. | 100.00% | 100.00% | (Note 1) (Note 8) |
| | PCSC BVI (China) Ltd. and its subsidiaries | " | " | " | (Note 1) |
| | President Drugstore Business Corp. | Sales of cosmetics and medicine | " | " | " |
| | Ren-Hui Investment Corp. | Professional investment | " | " | " |
| | Capital Inventory Services Corp. | Enterprise management consultancy | " | " | " |
| | Wisdom Distribution Services Corp. and its subsidiaries | Delivery of magazines, etc. | " | " | " |
| | Uni-President Cold Chain Corp. and its subsidiaries | Distribution center, etc. | " | " | (Note 1) (Note 3) |
| | Uni-President Oven Bakery Corp. and its subsidiaries | Bread retailing, etc. | " | " | (Note 1) |

| Name of investor | Name of subsidiaries | Business activities | Percentage owned by the Company | | |
|-----------------------------|--|---|---------------------------------|---------------|----------------------------------|
| | | | June 30, 2010 | June 30, 2009 | Note |
| President Chain Store Corp. | Uni-President Department Store Corp. | Retail business | 100.00% | 100.00% | (Note 1) (Note 3) |
| | President FN Business Corp. | " | " | " | (Note 1) |
| | Cold Stone Creamery Taiwan Ltd. | Operation of restaurant | " | " | " |
| | President Lanyang Art Center Co., Ltd. | Arts and culture | " | " | " |
| | President Being Corp. | Operation of gymnasium, spa, etc. | " | " | " |
| | Century Quick Services Restaurant Corp. | Operation of fastfood chain restaurant | " | " | " |
| | President Chain Store Tokyo Marketing Corp. | Enterprise management consultancy | " | " | " |
| | Mech-President Co. Ltd. and its subsidiaries | Operation of gas stations and manufacturing of elevator, etc. | 99.76% | 83.74% | (Note 3) |
| | President Transnet Corp. | Distribution business | 90.00% | 90.00% | (Note 1) (Note 3) |
| | President Musashino Corp. | Sales of fresh food | " | — | (Note 1) (Note 3) (Note 5) |

| Name of investor | Name of subsidiaries | Business activities | Percentage owned by the Company | | |
|-----------------------------|---|--|---------------------------------|---------------|----------------------|
| | | | June 30, 2010 | June 30, 2009 | Note |
| President Chain Store Corp. | Qware Systems & Services Corp. | Data processing and software design services, etc. | 86.76% | — | (Note 1) (Note 5) |
| | President Information Corp. | Information services | 86.00% | 86.00% | (Note 1) (Note 3) |
| | President Pharmaceutical Corp. | Wholesale of medicines and medical appliances | 73.74% | 73.74% | (Note 1) |
| | AHB Pet Plus Co., Ltd. | Cosmetology for pets | 70.00% | 70.00% | " |
| | President Collect Service Co., Ltd. | Collection agent for government institutions | " | " | " |
| | Retail Support International Corp. and its subsidiaries | Distribution centers, etc. | 65.00% | 65.00% | (Note 3) |
| | Bank Pro E-Services Technology Company | Information services | 58.33% | 58.33% | (Note 1) (Note 3) |
| | Duskin Serve Taiwan Co., Ltd. and its subsidiaries | Sales of cleaning instruments, etc. | 51.00% | 51.00% | (Note 1) |
| | Muji Taiwan Co., Ltd. | Retail business | " | " | (Note 1) (Note 3) |
| | Afternoon Tea Taiwan Corp. | Operation of restaurant | " | " | (Note 1) |

| Name of investor | Name of subsidiaries | Business activities | Percentage owned by the Company | | |
|----------------------------------|----------------------------------|--|---------------------------------|---------------|----------------------------------|
| | | | June 30, 2010 | June 30, 2009 | Note |
| President Chain Store Corp. | Books.Com. Co., Ltd. | Network Bookstore | 50.03% | 50.03% | (Note 1) |
| | Mister Donut Co., Ltd. | Bread retailing | 50.00% | 50.00% | (Note 1) (Note 8) |
| | President Starbucks Coffee Corp. | Operation of a chain of coffee shops | " | " | (Note 1) (Note 3) (Note 8) |
| | Uni-President Yellow Hat Corp. | Wholesale and retail of automotive accessories | " | " | " |
| President Asian Enterprises Inc. | 555053 British Columbia Ltd. | Operating of trust | — | 100.00% | (Note 1) (Note 6) |

(Note 1) The financial statements of certain investee companies reflect total assets amounting to \$58,257,195 and \$55,487,967, representing 19.95% and 19.66% of the related consolidated totals, and total liabilities amounting to \$32,079,907 and \$35,720,811, representing 17.40% and 19.73% of the related consolidated totals, as of June 30, 2010 and 2009, respectively, with total net income amounting to \$2,953,245 and \$984,007, representing 30.16% and 13.45% of the consolidated net income for the six-month periods then ended, respectively. Those statements were not audited or reviewed by independent accountants.

(Note 2) As of June 30, 2010 and 2009, total assets amounted to \$37,228,862 and \$37,431,973, representing 12.75% and 13.27% of the related consolidated totals, respectively, and total liabilities amounted to \$17,938,035, and \$19,250,488, representing 9.73% and 10.63% of the related consolidated totals, respectively, and total operating revenues amounted to \$13,203,823 and \$11,017,871, representing 8.20% and 7.75% of the related consolidated totals for the six-month periods then ended, respectively. These amounts were based on the financial statements that were reviewed by other independent accountants.

(Note 3) Jointly owned by the Company and the subsidiaries.

(Note 4) Acquired the majority interest in 2010.

(Note 5) Adjustment in investment framework of President Chain Store Corp., Cayman President Holdings, Ton Yu Investment Inc. and Tait Marketing & Distribution Co., Ltd. in 2009.

(Note 6) Lost majority interest in 2009 or 2010.

(Note 7) Liquidated in 2009 or 2010.

(Note 8) In accordance with R.O.C. SFAS No. 31, “Accounting for Joint Ventures”, President Chain Store Corp. adopted the proportionate consolidation method to account for its share of the respective accounts of certain investees’ assets, liabilities, revenues, and expenses in the consolidated financial statements of President Chain Store Corp. The financial statements of certain investees were consolidated based on their unreviewed financial statements.

(5) Subsidiaries not included in the consolidated financial statements: None.

(6) Adjustments for subsidiaries with different balance sheet dates: None.

(7) Special operating risk of foreign subsidiaries: None.

(8) Nature and extent of the restrictions on fund remittance from subsidiaries to the parent company: None.

(9) Contents of subsidiaries' securities issued by the parent company: None.

(10) Information on convertible bonds and common stock issued by subsidiaries:

Subsidiaries have not issued convertible bonds payable and issued stocks by increasing capital that significantly affects the Company's stockholders' equity.

2.SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying consolidated financial statements of the Company and its subsidiaries (collectively referred herein as the “Group”) are prepared in accordance with the “Rules Governing the Preparation of Financial Statements by Securities Issuers” and generally accepted accounting principles in the Republic of China. The Group’s significant accounting policies are as follows:

(1)Principles of consolidation

- (a) All majority-owned subsidiaries or controlled entities, which meet the criteria of the amended Statement of Financial Accounting Standards No. 7, Consolidated Financial Statements, even though the Company owns less than 50% of the voting rights of the investee companies directly or indirectly, are included in the consolidated financial statements. The income (loss) of the subsidiaries is included in the consolidated statement of income effective on the date the Company gains control over the subsidiaries. The income (loss) of the subsidiaries is excluded from the consolidated statement of income effective the date on which the Company loses control over the subsidiaries. The Group prepares

consolidated financial statements quarterly effective January 1, 2008.

- (b) The consolidated financial statements include the accounts of the Company and its majority owned subsidiaries after eliminating all significant intercompany accounts and transactions.

(2)Translation of financial statements of foreign subsidiaries

Assets and liabilities of foreign subsidiaries are translated into New Taiwan dollars using the exchange rates at the balance sheet date. Equity accounts are translated at historical rates except for beginning retained earnings, which is carried forward from prior year's balance. Dividends are translated at the rates prevailing at the date of declaration. Profit and loss accounts are translated at weighted-average rates of the year. The resulting translation differences are included in "cumulative translation adjustments" under stockholders' equity.

(3)Foreign currency transactions

- (a) The Group maintains its accounts in New Taiwan dollars, except for the accounts of Cayman President Holdings Ltd., President International Trade and Investment Corp., and President Global Corp., etc. which are maintained in US dollars, President Asian Enterprises Inc. which is maintained in CAD dollars, and others which are maintained in their respective functional currency. Foreign currency transactions are measured and recorded in their functional currencies using the exchange rate in effect on that date. Any change in the exchange rate between the date of transaction and the settlement date which results in an exchange gain or loss is charged to income for the period.
- (b) Monetary assets and liabilities denominated in foreign currencies are translated at the spot exchange rates prevailing at the balance sheet date. Exchange gains or losses are recognized in profit or loss. However, translation exchange gains or losses on intercompany accounts that are, in nature, deemed long term is accounted for as a reduction in stockholders' equity.
- (c) When a gain or loss on a non-monetary item is recognized directly in equity, any exchange component of that gain or loss shall be recognized directly in equity. Conversely, when a gain or loss on a non-monetary item is recognized in profit or loss, any exchange component of that gain or loss shall be recognized in profit or loss. However, non-monetary items that are measured on a historical cost basis are translated using the exchange rate at the date of the transaction.

(4)Classification of current and non-current items

Assets and liabilities relating to construction contracts are classified according to the construction periods which may exceed one year.

Except for the above, the Group classifies its assets and liabilities based on the following criteria:

- A. Assets that meet one of the following criteria are classified as current assets; otherwise they are classified as non-current assets:
 - a) Assets arising from operating activities that are expected to be realized or consumed, or are intended to be sold within the normal operating cycle;
 - b) Assets held mainly for trading purposes;
 - c) Assets that are expected to be realized within 12 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 12 months after the balance sheet date.
- B. Liabilities that meet one of the following criteria are classified as current liabilities; otherwise they are classified as non-current liabilities:
 - a) Liabilities arising from operating activities that are expected to be paid off within the normal operating cycle;
 - b) Liabilities arising mainly from trading activities;
 - c) Liabilities to be paid off within 12 months from the balance sheet date; and
 - d) Liabilities for which the repayment date cannot be extended unconditionally to more than 12 months after the balance sheet date.

(5)Cash equivalents

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

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

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

value. If a derivative is a non-option derivative, the fair value initially recognized is zero.

- (d) Financial assets and financial liabilities at fair value through profit or loss are classified into asset or liability held for trading and those designated at fair value through profit or loss at inception. Financial assets and financial liabilities are classified as held for trading if acquired principally for the purpose of selling in the short-term. Financial assets and financial liabilities designated at fair value through profit or loss at inception are those that are managed and whose performance is evaluated on a fair value basis, in accordance with a documented Group's investment strategy. Information about these financial assets and financial liabilities are provided internally on a fair value basis to the Group entity's management personnel. The Group's investment strategy is to invest free cash resources in equity securities or convertible bonds as part of the Group's long-term capital growth strategy. The Group has designated almost all of its compound debt instruments as financial liabilities at fair value through profit or loss.

(7)Available-for-sale financial assets

- (a) Available-for-sale financial assets in equity and debt are recognized and derecognized using trade date accounting and settlement date accounting, respectively, and are recognized initially at its fair value plus transaction costs that are directly attributable to the acquisition of the financial asset.
- (b) The financial assets are remeasured and stated at fair value, and the gain or loss is recognized in equity, until the financial asset is derecognized, at which time the cumulative gain or loss previously recognized in equity shall be recognized in profit or loss. The fair value of listed stocks, OTC stocks and closed-end mutual funds is based on latest quoted fair prices of the accounting period. The fair value of open-end and balanced mutual funds is based on the net asset value at the balance sheet date.
- (c) If there is any objective evidence that the financial asset is impaired, the cumulative loss that had been recognized directly in equity shall be removed from equity and recognized in profit or loss. Impairment losses recognized previously in profit or loss for an investment in an equity instrument shall not be reversed through profit or loss, and if, subsequently, the fair value of a debt instrument increases and the increase can be objectively related to an event occurring after the impairment loss was recognized in profit or loss, the impairment loss shall be reversed, and the amount of the reversal is recognized in profit or loss.

(8)Financial assets carried at cost

- (a) Investment in unquoted equity instruments is recognized or derecognized using trade date

accounting, and is recognized initially at its fair value plus transaction costs that are directly attributable to the acquisition of the financial asset.

- (b) If there is any objective evidence that the financial asset is impaired, the impairment loss is recognized in profit or loss. Such impairment loss shall not be reversed when the fair value of the asset subsequently increases.

(9)Investments in bonds without active markets

- (a) Investment in bonds without active markets is recognized or derecognized using trade date accounting, and is recognized initially at its fair value plus transaction costs that are directly attributable to the acquisition of the financial asset.
- (b) This financial asset is carried at amortized cost.
- (c) If there is any objective evidence that the financial asset is impaired, the impairment loss that had been recognized directly in equity shall be removed from equity and recognized in profit or loss. Impairment losses recognized previously in profit or loss for an investment in an equity instrument shall not be reversed through profit or loss, and if, subsequently, the fair value of a debt instrument increases and the increase can be objectively related to an event occurring after the impairment loss was recognized in profit or loss, the previously recognized impairment loss shall be reversed, and the amount of the reversal is recognized in profit or loss.

(10)Derivative financial instruments for hedging

Derivatives are initially recognized at fair value on the date a contract is entered into and are subsequently remeasured at their fair value. The method of recognizing the resulting gain or loss depends on whether the derivative is designated as a hedging instrument and the nature of the hedged item.

Cash flow hedges: The effective portion of changes in the fair value of derivatives that are designated and qualify as cash flow hedges is recognized in equity. The gain or loss relating to the ineffective portion is recognized immediately in profit or loss.

- (a) If a hedge of a forecast transaction subsequently results in the recognition of a financial asset or a financial liability, the associated gains or losses that were recognized directly in equity are transferred to profit or loss in the same period or periods when the hedged item affects profit or loss.
- (b) If a hedge of a forecast transaction subsequently results in the recognition of a non-financial asset or a non-financial liability, the associated gains or losses that were recognized directly

in equity are transferred to profit or loss in the same period or periods during which the asset acquired or liability assumed affects profit or loss.

(11) Allowance for doubtful accounts

Allowance for doubtful accounts is determined based on historical experience of occurrence of bad debts, evaluation of the collectibility and the aging of accounts, notes and other receivables.

(12) Inventories

(a) Inventories are stated at cost. Cost is determined using the weighted-average method except for livestock, which is based on the cost less allowance for decline in value. The cost of livestock is amortized over the actual breeding and production periods. Fixed manufacturing overhead is allocated on the basis of the normal capacity of the production equipment. If production fluctuates over interim periods, the cost variances resulting from such fluctuation are deferred in the interim financial statements. At the end of period, inventories are evaluated at the lower of cost or net realizable value, and the individual item approach is used in the comparison of cost and net realizable value. The calculation of net realizable value is based on the estimated selling price in the normal course of business, net of estimated costs of completion and estimated selling expenses. When the cost of inventories exceeds the net realizable value, the amount of any write-down of inventories is recognized as cost of sales during the period; and the amount of any reversal of inventory write-down is recognized as a reduction in cost of sales during the period.

(b) Except for President Chain Store Corp. and subsidiaries, Philippine Seven Corporation, President Drugstore Business Corp., Uni-President Oven Bakery Corp., MUJI Taiwan Co., Ltd. and Uni-President Yellow Hat Corp., which adopt the retail method and Tone Sang Construction Corp. which adopts construction accounting, the subsidiaries adopt the same accounting principle for inventories as the Company.

(13) Construction accounting

(a) The construction projects are accounted for under the completed contract method. Costs incurred are recorded as “Buildings in process of construction” and receipts from customers are recorded as “Receipts in advance” during the period of construction. Upon completion, receipts in advance are transferred to construction revenues and all costs are divided into construction costs and building and land held for sale in the proportion of sold and unsold. Marketing expenditures are deferred under “Deferred expenses” and transferred to expense in the year the related revenue is recognized.

- (b) Land for construction is defined as constructing or planning to construct and the cost is determined based on the purchase price plus the fee for obtaining the land.
- (c) Interest incurred in connection with the purchase of land and construction is capitalized as part of the cost of the building in process of construction, and amortized over the period which the asset provides benefits in accordance with the revenue and expense matching principle.
- (d) At the end of year, inventories are evaluated at the lower of cost or net realizable value, and the individual item approach is used in the comparison of cost and net realizable value. When the cost of inventories exceeds the net realizable value, the amount of any write-down of inventories is recognized as cost of sales during the period; and the amount of any reversal of inventory write-down is recognized as a reduction in cost of sales during the period.

(14)Non-current assets held for sale

Non-current assets to be sold (disposal group) are measured at the lower of carrying value or fair value.

(15)Long-term equity investments held for disposal

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

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

- (a) The cost is determined using the weighted-average method. Long-term equity investments in which the Group holds more than 20% of the investee company's voting shares or has the ability to exercise significant influence on the investee's operational decisions are accounted for under the equity method. The excess of the initial investment cost over the acquired net asset value of the investee attributable to goodwill is no longer amortized, effective January 1, 2006. Retrospective adjustment of the amount of goodwill amortized in previous year(s) is not required. The excess of acquired net asset value of investee over the initial investment cost is allocated proportionately and applied as a reduction to the book values of identifiable non-current assets, and any remaining amount of such excess after this allocation is credited to "Extraordinary gains". However, negative goodwill prior to December 31, 2005 is continuously amortized.
- (b) Long-term investments in which the Group owns at least 50% of the investee company's voting rights, or in which the Group has the ability to exercise significant influence, are included in the consolidated financial statements.

- (c) Effective January 1, 2005, investment loss on the non-controlled entities over which the Group has the ability to exercise significant influence is recognized to the extent that the amount of long-term investments in such investees is written down to zero. However, if the Group continues to provide endorsements, guarantees or financial support for such investees, the investment loss is recognized continuously in proportion to the Group's equity interest in such investees. In the case of controlled entities, the Group recognizes all the losses incurred by such entities that will not be covered by other stockholders. When the operations of such investees become profitable, the profits shall be allocated to the Group to the extent that the amount of losses previously recognized by the Group is fully recovered.
- (d) "Cumulative Translation Adjustment" resulting from translation of all assets and liabilities of the Company's share in the subsidiaries investee foreign companies, which are accounted for using the equity method, is recognized proportionately based on the percentage of ownership of the Company and is reflected in the stockholders' equity account.

(17) Real estate investments

The cost of real estate is accounted for based on the acquisition price. Interest incurred in connection with the purchase or construction required to bring the assets to the condition and location for their intended use is capitalized. Major renewals, betterments and additions are capitalized and recorded as depreciable assets. Maintenance and repairs are expensed as incurred. No depreciation is recognized and the cost is removed when an asset is sold or retired.

(18) Property, plant and equipment, assets leased to others, idle assets and other assets

- (a) Property, plant and equipment, assets leased to others, idle assets and other assets are stated at either cost or cost plus appraisal increments. Interest incurred in connection with the purchase or construction required to bring the assets to the condition and location for their intended use is capitalized. Major renewals, betterments and additions are capitalized and depreciated accordingly. Maintenance and repairs are expensed as incurred.
- (b) Depreciation is determined using the straight-line method over the estimated economic useful lives. Fully depreciated assets still in use are depreciated based on the residual value over the estimated remaining useful lives. The useful lives of major depreciable assets are 2-55 years, except for machinery and equipment which is 2-30 years. Containers are expensed when damaged.
- (c) When an asset is sold or retired, the cost and accumulated depreciation are removed from the respective accounts and any resulting gain or loss on disposal is recorded as non-operating income or expense.

- (d) Idle assets are stated at the lower of book value or net realizable value and are classified as other assets. The difference between the book value and net realizable value is recorded as a loss in the current period. Depreciation recognized for the period is recorded as non-operating expense and losses.

(19)Intangible assets

- (a) Trademarks are stated at cost and amortized on the straight-line basis over the estimated useful life of 10-20 years. Accordingly, it is deemed to have an indefinite useful life and shall not be amortized. Instead, it is reviewed for impairment testing annually or whenever there is an indication that the intangible asset is impaired.
- (b) Copyrights are stated at cost and amortized based on the estimated frequency of broadcasts.
- (c) Licenses are stated at cost and amortized using the straight-line basis over the contract period.
- (d) Land use rights are stated at present value and amortized using the straight-line basis over the lease period of 50 years. During the construction, the amortization of concession is included in the cost of the buildings. The land use rights payable is evaluated at present value.
The discount is recognized as a reduction of the land use rights payable and amortized as interest expense within the period of payment by interest method.
- (e) Land occupancy rights are stated at cost and amortized using the straight-line basis over the lease period of 14-70 years.
- (f) Other intangible assets are stated at cost and amortized based on estimated or reasonable useful life.

(20)Deferred expenses

- (a) The Company leases its dairy and juice packing machines. The minimum advance rental payments are depreciated over a period of 7-8 years, the estimated economic lives of the packing machines. The incremental rent paid quarterly based on units-of-production is recorded as current expense.
- (b) The issuance costs of bonds are classified as deferred charges and amortized over the life of the bonds.
- (c) Payments for the land for construction relating to the Tinsplate Plant and Tin Mill Black Plate Plants are depreciated over 20 years.
- (d) Golf club memberships and horse riding club memberships are amortized over 20 years or the period of membership.

(e) Other deferred expenses are amortized over a period of 2-10 years.

(21)Impairment of non-financial assets

- (a) The Group recognizes impairment loss when there is indication that the recoverable amount of an asset is less than its carrying amount. The recoverable amount is the higher of the fair value less costs to sell and value in use. The fair value less costs to sell is the amount obtainable from the sale of the asset in an arm's length transaction after deducting any direct incremental disposal costs. The value in use is the present value of estimated future cash flows to be derived from continuing use of the asset and from its disposal at the end of its useful life. When the impairment no longer exists, the impairment loss recognized in prior years shall be recovered.
- (b) The recoverable amount of goodwill and intangible assets with indefinite useful lives shall be evaluated periodically. Impairment loss will be recognized whenever there is indication that the recoverable amount of these assets is less than their respective carrying amount. Impairment loss of goodwill recognized in prior years is not recoverable in the following years.

(22)Convertible bonds

- (a) For the bonds payable issued after January 1, 2006, the issuer shall classify the instrument, on initial recognition as a financial liability, a financial asset or an equity instrument (capital reserve from stock warrants). These bonds are accounted for as follows:
 - (i) The difference between the issue price and face value of convertible corporate bonds is accounted for as premium or discount which is required to be amortized over the period from the date of issuance to maturity date using the interest method and is recorded as "interest expense".
 - (ii) A conversion option embedded in the bonds issued by the Company, which is convertible to an equity instrument, is recognized and included in "capital reserve from stock warrants", net of income tax effects. When a bondholder exercises his/her conversion rights, the liability component of the bonds (including corporate bonds and embedded derivatives) shall be revalued, and the resulting difference shall be recognized as "gain or loss" in the current period. The book value of the common stock issued due to the conversion shall be based on the adjusted book value of the abovementioned liability component plus the book value of the stock warrants.
 - (iii) Costs incurred on issuance of convertible bonds are proportionately charged to the liabilities and equities of the underlying instruments based on initial recognition costs.

- (b) If the difference between payment amount before the maturity date and the book value at liquidation date is significant, it should be recognized as extraordinary gain or loss in the current period.

(23)Retirement plan and net periodic pension cost

- (a) Under the defined benefit pension plan, net periodic pension costs are recognized in accordance with the actuarial calculations. Net periodic pension costs include service cost, interest cost, expected return on plan assets, unrecognized net transition asset (obligation), and amortization of gains or losses on plan assets and past service cost. Under the defined contribution pension plan, net periodic pension costs are recognized as incurred.
- (b) The Group adopts the defined benefit and defined contribution plans, except for the following subsidiaries:
Cayman President Holdings Ltd., Kai Nan Investment Corp., Kai Yu Investment Co., Ltd. and President International Trade Investment Corp. have no retirement plans as they have no full-time employees. President Global Corp. and President Asian Enterprises Inc. adopt a defined contribution pension plan and make contributions to the plan in accordance with the laws in the respective countries they operate.

(24)Treasury stock

- A. The cost of treasury stock acquired by the Group is accounted for under the weighted-average method. The treatments are as follows:
 - (a) Acquisition: Shares purchased are based on cost; shares donated are based on the fair value.
 - (b) Disposal: If the disposal value is higher than cost, any excess is recorded as Capital Reserve-Treasury Stock; if the disposal value is lower than the cost, the difference is first charged against the Capital Reserve-Treasury Stock account and any deficiency is charged against Retained Earnings.
 - (c) Retirement: The cost is charged against the Treasury Stock account, and the related Additional Paid-in Capital and Common Stock accounts. If the cost of the treasury stock is higher than the sum of the par value and the Additional Paid-in Capital, the difference is charged against the Capital Reserve-Treasury Stock account and any deficiency is charged against Retained Earnings; if the cost of the treasury stock is lower than the sum of par value and the Additional Paid-in Capital, the difference is added to the Capital Reserve-Treasury Stock account.
- B. Effective January 1, 2002, the Company adopted R.O.C SFAS No. 30, "Accounting for

Treasury Stocks”, under which the parent company’s stocks held by the subsidiaries are deemed as treasury stock when recognizing investment income (loss) and when preparing the financial statements.

(25)Income tax

- (a) The Group adopted R.O.C. SFAS No. 22, "Accounting for Income Tax", whereby income tax is provided based on accounting income after adjusting for permanent differences, and inter-period and intra-period allocation of income tax is adopted. The tax effects of taxable temporary differences are recorded as deferred tax liabilities; while the tax effects of deductible temporary differences, net operating loss carryforwards and income tax credits are recorded as deferred tax assets. A valuation allowance on deferred tax assets is provided to the extent that it is more likely than not that the tax benefits will not be realized. Deferred tax assets or liabilities are classified into current or non-current items in accordance with the nature of the balance sheet accounts or the period realization is expected. Adjustments of prior years' income tax liabilities are included in the current year's income tax expense. When a change in the tax law is enacted, the deferred tax liability or asset is recomputed accordingly in the period of change. The difference between the new amount and the original amount, that is, the effect of changes in the deferred tax liability or asset, is recognized as an adjustment to current income tax expense (benefit).
- (b) The Company and its R.O.C. subsidiaries adopted R.O.C. SFAS No. 12, “Accounting for Investment Tax Credits”, whereby investment tax credits from the acquisition of machinery and equipment, research expenditures, training expenditures and investments in stocks are recognized in the period the related expenditures are incurred.
- (c) The Company and its R.O.C. subsidiaries adopted the additional 10% corporate income tax on earnings derived on or after January 1, 1998, which are not distributed in the following year, and is included in income tax expense in the year the stockholders approve the resolution to retain the earnings
- (d) Effective January 1, 2006, the Company and its R.O.C. subsidiaries adopted the “Income Basic Tax Act”. If the amount of regular income tax is more than or equal to the amount of basic tax, the income tax payable shall be calculated in accordance with the Income Tax Act and other relevant laws. Whereas the amount of regular income tax is less than the amount of basic tax, the income tax payable shall also include the difference between the regular income tax and basic tax, in addition to the amount as calculated in accordance with the Income Tax Act and other relevant laws. The balance calculated in accordance with the provisions shall not allow for deductions claimed with regards to investment tax credits

granted under the provisions of other laws.

(26)Assets or services exchange

In accordance with the R.O.C. SFAS No. 1, "Conceptual Framework for Financial Accounting and Preparation of Financial Statements", when different types of assets are exchanged, the asset received is stated at fair value and any difference between cost and fair value is recognized as exchange gain or loss. According to related regulations, the fair value of exchanged non-monetary assets shall be referred to the same or similar assets which are traded in cash, market price, independent appraisal price, the estimated market value and reasonable evidences of exchanged assets or obtained services. If the price for acquiring fixed assets, other assets or services is paid by selling member cards to counterparty, the amounts received should be recorded as entrance fee income (or advanced receipts) and customers' deposits, respectively. The assets or services received are recorded as assets or expenses at fair value depending on their nature.

(27)Employees' bonuses and directors' and supervisors' remuneration

Effective January 1, 2008, pursuant to EITF 96-052 of the Accounting Research and Development Foundation, R.O.C., dated March 16, 2007, "Accounting for Employees' Bonuses and Directors' and Supervisors' Remuneration", the costs of employees' bonuses and directors' and supervisors' remuneration are accounted for as expenses and liabilities, provided that such recognition is required under legal or constructive obligation and the amounts can be estimated reasonably. However, if the accrued amounts for employees' bonuses and directors' and supervisors' remuneration are significantly different from the actual distributed amounts resolved by the stockholders at their annual stockholders' meeting subsequently, the differences shall be recognized as gain or loss in the following year. In addition, according to EITF 97-127 of the Accounting Research and Development Foundation, R.O.C., dated March 31, 2008, "Criteria for Listed Companies in Calculating the Number of Shares of Employees' Stock Bonus", the Company and its listed public subsidiaries calculate the number of shares of employees' stock bonus based on the closing price of the common stock at the previous day of the stockholders' meeting held in the year following the financial reporting year, after taking into account the effects of ex-rights and ex-dividends. For emerging companies and public subsidiaries pursuant to the Jin-Guan-Zheng (6) Letter No. 0960013218 of the Financial Supervisory Commission, Executive Yuan, R.O.C., dated March 30, 2007, the Company calculates the number of shares of employees' stock bonus based on the net asset value per share in the latest audited financial statements. For other non-public subsidiaries pursuant to the Jing-Shang Letter No.

09802028180 of Ministry of Economic Affairs, R.O.C., dated March 17, 2009, the Company calculates the number of shares of employees' stock bonus based on the net asset value per share in the latest financial statements.

(28)Use of estimates

The preparation of consolidated financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(29)Revenues, costs and expenses

- (a) Revenues are recognized when the earning process is substantially completed and are realized or realizable. Costs and expenses are recorded as incurred.
- (b) In accordance with the Regulation issued by the R.O.C. Accounting Research and Development Foundation, Tung Ho Development Co., Ltd. (Tung Ho) computes interest income on members' deposits using the regular interest rate which is debited as interest expense and credited as service income. Further, Tung Ho computes interest expense on security deposits paid to various golf clubs using the regular interest rate which is debited as service cost and credited as interest income.
- (c) Lodging gift coupons for associate members are expensed at their par value on the accrual basis in accordance with the regulation issued by the R.O.C. Accounting Research and Development Foundation. When the coupons are redeemed, service revenue is recognized. The unused expired coupons are treated as reduction of expenses or increase in revenues.

(30)Settlement date accounting

If an entity recognizes financial assets using settlement date accounting, any change in the fair value of the asset to be received during the period between the trade date and the settlement date is not recognized for assets carried at cost or amortized cost. For financial assets or financial liabilities classified as at fair value through profit or loss, the change in fair value is recognized in profit or loss. For available-for-sale financial assets, the change in fair value is recognized directly in equity.

3.CHANGE IN ACCOUNTING PRINCIPLE

Inventories

Effective January 1, 2009, the Group adopted the amendments of R.O.C. SFAS No. 10, “Accounting for Inventories”. As a result of this change in accounting principle, consolidated net income decreased by \$50,194 and earnings per share decreased by \$0.01 (in NT dollars) for the six-month period ended June 30, 2009.

4. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

| | <u>June 30, 2010</u> | <u>June 30, 2009</u> |
|---------------------|----------------------|----------------------|
| Cash: | | |
| Cash on hand | \$ 710,610 | \$ 1,017,962 |
| Checking deposits | 1,782,021 | 1,477,471 |
| Demand deposits | 17,071,802 | 16,375,892 |
| Time deposits | <u>6,674,409</u> | <u>11,131,063</u> |
| | <u>26,238,842</u> | <u>30,002,388</u> |
| Cash equivalents: | | |
| Repurchase of bonds | 6,589,404 | - |
| Commercial papers | <u>1,864,045</u> | <u>5,943,174</u> |
| | <u>8,453,449</u> | <u>5,943,174</u> |
| | <u>\$ 34,692,291</u> | <u>\$ 35,945,562</u> |

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

| | <u>June 30, 2010</u> | <u>June 30, 2009</u> |
|---|----------------------|----------------------|
| Current items: | | |
| Financial assets held for trading | | |
| Mutual funds | \$ 16,849,050 | \$ 12,955,603 |
| Corporation bonds | 347,430 | 379,566 |
| Listed (TSE and OTC) stocks | 148,703 | 198,080 |
| Government bonds | 32,000 | 33,620 |
| Derivatives | 9,178 | 591 |
| Credit Link Notes | <u>-</u> | <u>659,033</u> |
| | 17,386,361 | 14,226,493 |
| Adjustment of financial assets held for trading | <u>(60,112)</u> | <u>(113,219)</u> |
| | <u>\$ 17,326,249</u> | <u>\$ 14,113,274</u> |
| Current items: | | |
| Financial liabilities held for trading | | |
| Derivatives | <u>\$ -</u> | <u>\$ 2,097</u> |

(a) The Group recognized net gain of \$257,977 and \$372,160 for the six-month periods ended June 30, 2010 and 2009, respectively.

(b) The trading items and contract information of derivatives were as follows: (Units in thousands of currencies indicated)

| | June 30, 2010 | | June 30, 2009 | |
|-----------------------------------|-----------------|-----------------|-----------------|------------------|
| | Contract Amount | Contract Period | Contract Amount | Contract Period |
| Forward foreign exchange futures | USD 32,600 | 1. 2010~9. 2010 | USD 17,700 | 6. 2009~10. 2009 |
| Sales of forward foreign exchange | JPY 400,000 | 5. 2010~9. 2010 | JPY 1,300,000 | 12. 2008~3. 2010 |
| " | USD 6,000 | 5. 2010~8. 2010 | — | — |

The forward exchange contracts are sell NTD buy USD and sell JPY buy USD to hedge the change of exchange rate due to imports and exports, but not adopting the hedge accounting.

(3) Available-for-sale financial assets

| | June 30, 2010 | June 30, 2009 |
|---|----------------------|---------------------|
| Current items: | | |
| Mutual funds | \$ — | \$ 24,014 |
| Adjustment of available-for-sale financial assets | — | (12,379) |
| | <u>\$ —</u> | <u>\$ 11,635</u> |
| Non-current items: | | |
| Listed (TSE and OTC) stocks | \$ 9,821,143 | \$ 5,767,269 |
| Corporation bonds | 10,000 | — |
| Mutual funds | 1,643 | 1,618 |
| | <u>9,832,786</u> | <u>5,768,887</u> |
| Adjustment of available-for-sale financial assets | <u>300,375</u> | <u>1,847,535</u> |
| | <u>\$ 10,133,161</u> | <u>\$ 7,616,422</u> |

(4) Notes receivable, net

| | June 30, 2010 | June 30, 2009 |
|--|---------------------|---------------------|
| Notes receivable | \$ 3,147,061 | \$ 2,503,173 |
| Less : Allowance for doubtful accounts | (115,784) | (78,821) |
| | <u>\$ 3,031,277</u> | <u>\$ 2,424,352</u> |

(5) Accounts receivable, net

| | <u>June 30, 2010</u> | <u>June 30, 2009</u> |
|--|----------------------|----------------------|
| Accounts receivable | \$ 12,557,168 | \$ 11,902,176 |
| Less : Allowance for doubtful accounts | (460,996) | (532,612) |
| | <u>\$ 12,096,172</u> | <u>\$ 11,369,564</u> |

(6) Other receivables

| | <u>June 30, 2010</u> | <u>June 30, 2009</u> |
|--|----------------------|----------------------|
| Other receivables | \$ 5,810,349 | \$ 7,232,143 |
| Less : Allowance for doubtful accounts | (514,392) | (497,513) |
| | <u>\$ 5,295,957</u> | <u>\$ 6,734,630</u> |

(7) Inventories

| | <u>June 30, 2010</u> | <u>June 30, 2009</u> |
|---|----------------------|----------------------|
| Merchandise | \$ 9,512,781 | \$ 8,127,061 |
| Raw materials | 7,690,245 | 5,393,210 |
| Raw materials in transit | 1,419,156 | 916,782 |
| Supplies | 1,912,814 | 1,493,637 |
| Work in process | 1,960,778 | 1,517,478 |
| Finished goods | 4,441,081 | 3,264,224 |
| By-products | 1,357 | 1,760 |
| Land held for construction | 128,351 | 128,351 |
| Construction in progress - land | 299,385 | 299,385 |
| Construction in progress - buildings | 270,871 | 21,614 |
| Buildings and land held for sale | <u>12,541</u> | <u>94,813</u> |
| | 27,649,360 | 21,258,315 |
| Less : Allowance for price decline in inventories | (659,486) | (997,382) |
| | <u>\$ 26,989,874</u> | <u>\$ 20,260,933</u> |

Expenses and losses on inventories recognized:

| | <u>For the six-month periods ended June 30,</u> | |
|---|---|----------------------|
| | <u>2010</u> | <u>2009</u> |
| Inventories sold | \$ 110,598,787 | \$ 98,390,755 |
| Provision for inventory market price decline | 115,474 | 23,183 |
| Reversal of allowance for inventory obsolescence and market price decline (Note) | (276,838) | (930,787) |
| Reclassification of provision for inventory market price decline as other income | - | (44,946) |
| Loss on physical inventory | 3,687 | 532 |
| Loss on production stoppage | 89,146 | 28,920 |
| Loss on discarding inventory | 71,205 | 53,442 |
| Revenue from sale of scraps | (206,462) | (145,660) |
| Cost of goods sold | <u>\$ 110,394,999</u> | <u>\$ 97,375,439</u> |

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

For details of interest capitalized to inventories, please refer to Note 4(11).

(8) Financial assets carried at cost

| | <u>June 30, 2010</u> | <u>June 30, 2009</u> |
|------------------------------|----------------------|----------------------|
| Non-current items: | | |
| Unlisted stocks | \$ 8,490,512 | \$ 9,197,610 |
| Non-public trading bonds | 1,118,067 | 1,139,716 |
| Emerging stocks | <u>62,055</u> | <u>8,173,071</u> |
| | 9,670,634 | 18,510,397 |
| Less: Accumulated impairment | (1,757,781) | (3,427,454) |
| | <u>\$ 7,912,853</u> | <u>\$ 15,082,943</u> |

A. Toppoly Optoelectronics Co., Ltd., a subsidiary of the Company, has obtained stockholders' approval during the interim stockholders' meeting held on January 6, 2010 to merge with Innolux Display Corp., and Chi Mei Optoelectronics Corp.. Each 3.83 shares of Toppoly Optoelectronics Co., Ltd. was exchanged for 1 share of Innolux Display Corp., and the effective date of merger is March 18, 2010. The new company following the merger was re-named as Chimei Innolux Corporation. The Group obtained Chimei Innolux Corporation common stock (92,103,000 shares) which was classified as available-for-sale financial assets, and recognized a gain on disposal of investments amounting to \$1,021,263 on the effective date of merger.

B. The investments were measured at cost since their fair value cannot be measured reliably.

C. For details of accumulated impairment, please refer to Note 4(16).

(9) Investments in bonds without active markets

| | <u>June 30, 2010</u> | <u>June 30, 2009</u> |
|-------------------|----------------------------------|---------------------------------------|
| Non-current item: | | |
| Finance bonds | \$ <u> </u> – | \$ <u> </u> 15,000 |

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

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

| <u>Name of subsidiaries</u> | <u>June 30, 2010</u> | | <u>June 30, 2009</u> | |
|--|-----------------------------|-------------------------|-----------------------------|-------------------------|
| | <u>Amount</u> | <u>Percentage owned</u> | <u>Amount</u> | <u>Percentage owned</u> |
| Jimmailang Beverage (Beijing) Co., Ltd. | \$ 1,979,938 | 50.00 | \$ 1,737,774 | 50.00 |
| Cargill President Holdings Pte Ltd. | 1,427,590 | 50.00 | 1,353,522 | 50.00 |
| Presicarre Corp. | 7,376,660 | 40.00 | 7,825,149 | 40.00 |
| TTET Union Corp. | 1,174,776 | 37.64 | 1,136,431 | 37.64 |
| Eagle Cold Storage Enterprises Co., Ltd. | 505,577 | 31.82 | 507,049 | 34.23 |
| Kuang Chuan Dairy Co., Ltd. | 1,387,350 | 31.25 | 1,281,486 | 31.25 |
| President Securities Corp. | 5,978,369 | 29.99 | 5,579,157 | 29.92 |
| Kang Na Hsiung Enterprise Co., Ltd. | 659,858 | 20.71 | 633,975 | 21.92 |
| Yantai North Andrejuice Co., Ltd. (Note 1) | 1,037,208 | 15.00 | 1,074,467 | 15.00 |
| Scino Pharm Taiwan, Ltd. (Note 2) | – | – | 1,296,859 | 20.77 |
| Others (individually less than 2%) | 3,922,352 | 20.00~ | 5,076,539 | 20.00~ |
| | <u> </u> | 50.00 | <u> </u> | 50.00 |
| | <u>\$25,449,678</u> | | <u>\$27,502,408</u> | |

(Note 1) The Group accounted for the investment of Yantai North Andrejuice Co., Ltd. under the equity method because the Group had the ability to exercise significant influence, even though the Group's ownership in this investee company was less than 20%.

(Note 2) It has become a consolidated entity starting 2010.

(b) Long-term investment income accounted for under the equity method was \$335,336 and \$1,192,565 for the six-month periods ended June 30, 2010 and 2009, respectively. Except for

TTET Union Corp. and 2 other companies, the Group's long-term investments in certain investee companies accounted for under the equity method were based on their financial statements which were not audited or reviewed by independent accountants. As of June 30, 2010 and 2009, long-term investments in these investee companies was \$18,585,717 and \$20,889,812, respectively and the related investment income was \$217,138 and \$847,529 for the six-month periods then ended, respectively.

- (c) As a result of the adoption of R.O.C. SFAS No. 5, "Long-term Investments under Equity Method", the Company recognized unrealized loss and income on financial instruments of long-term equity investments amounting to \$1,186,306 and \$850,781 (classified as unrealized gain or loss on financial instruments) for the six-month periods ended June 30, 2010 and 2009, respectively.

(11) Property, plant and equipment

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

| Assets | June 30, 2010 | | June 30, 2009 | |
|--|------------------------|--------------------------|------------------------|--------------------------|
| | Revaluation increments | Accumulated depreciation | Revaluation increments | Accumulated depreciation |
| Land | \$ 4,430,667 | \$ - | \$ 3,755,607 | \$ - |
| Buildings | 193,295 | 11,238,357 | 193,562 | 9,737,376 |
| Machinery and equipment | 37,449 | 39,836,268 | 37,713 | 35,887,469 |
| Piping infrastructure and electricity generation equipment | 6,635 | 2,031,620 | 6,635 | 2,394,461 |
| Transportation equipment | - | 2,469,228 | 858 | 4,611,796 |
| Office equipment | 287 | 4,079,682 | 288 | 3,895,624 |
| Leased assets | - | 115,778 | - | 326,536 |
| Leasehold improvements | - | 5,663,181 | - | 5,227,908 |
| Other equipment | 19,769 | 22,281,072 | 19,865 | 16,617,759 |
| | <u>\$ 4,688,102</u> | <u>\$ 87,715,186</u> | <u>\$ 4,014,528</u> | <u>\$ 78,698,929</u> |

- (b) In the years 1975, 1979, 1981, 1983, 1990, 1995 and 2005, the Company revalued certain property, plant and equipment (including assets leased to others and idle assets) in

accordance with the regulations for the Revaluation of Assets in the Republic of China. The amount of appraisal increments credited to asset revaluations was \$2,521,590. The balance of asset revaluation (shown as capital reserve from asset revaluations before the amended “Business Entity Accounting Law”) amounted to \$1,510,132 and \$1,511,316 as of June 30, 2010 and 2009, respectively. In addition, as a result of the adoption of R.O.C. SFAS No. 5, “Long-term Investments under Equity Method”, the Company recognized the unrealized asset revaluation amounting to \$652,730 and \$305,856 as of June 30, 2010 and 2009, respectively.

- (c) The balance of provision for land value incremental tax amounted to \$1,923,522 and \$1,773,357 as of June 30, 2010 and 2009, respectively.
- (d) Interest expense before capitalization of inventories and property, plant and equipment for the six-month periods ended June 30, 2010 and 2009 was \$851,776 and \$1,308,577, respectively. Interest capitalized totaled \$61,741 and \$56,963 with interest rates of 0.70% ~5.20% and 0.99% ~3.93% for the six-month periods ended June 30, 2010 and 2009, respectively.
- (e) As of June 30, 2010 and 2009, the Group owned certain agricultural land amounting to \$1,008,169 for expansion of plant facilities. This land has yet to be rezoned for industrial purposes. Accordingly, the land title has not been officially transferred to the Group. However, the Group has secured the land deeds and other ownership documents.
- (f) Tung Ho Development Corp. had purchased 56 lots in Da-Pu, which is located in Jiayi, Taiwan from Mr. Tsai Xu Tang in October 2000. The Board of Directors had approved the sale of the land. Tung Ho Development Corp. had sold memberships totaling \$103,680, which are deferred, pending the final disposal of the land. As of June 30, 2010 and 2009, the book value was \$176,320 (the total cost of \$280,000 less deferred revenue of \$103,680).

(g) Leased assets

The terms of the major leased properties are summarized below:

- (i) Upon the expiration of the lease contract, the title of the leased properties accounted for under capital leases are transferred to the Company at no additional cost.

The rental payments and the leased properties are listed below:

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

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

- (h) The accumulated impairment of property, plant and equipment on June 30, 2010 and 2009 was \$85,700 and \$95,203, respectively. Please refer to Note 4(16).

(12) Other intangible assets

As of June 30, 2010 and 2009, other intangible assets are as follows:

| Item | Beginning balance | | | | For the six-month period ended June 30, 2010 | | | | Ending balance | | | |
|-----------------------------------|---------------------|--------------------------|---------------------------------|---------------------|--|---------------------|---------------------------------|---------------------|--------------------------|---------------------------------|---------------------|------------|
| | Initial cost | Accumulated amortization | Effect of exchange rate changes | Book value | Additions | Amortization | Effect of exchange rate changes | Initial cost | Accumulated amortization | Effect of exchange rate changes | Net book value | |
| | Trademarks | \$ 533,821 | (\$ 36,445) | \$ - | \$ 497,376 | \$ 449 | (\$ 6,007) | \$ 735 | \$ 534,270 | (\$ 42,452) | \$ 735 | \$ 492,553 |
| Copyrights | 14,057 | (512) | - | 13,545 | - | - | - | 14,057 | (512) | - | 13,545 | |
| Land use rights | 2,212,549 | (182,514) | - | 2,030,035 | - | (19,726) | - | 2,212,549 | (202,240) | - | 2,010,309 | |
| Land occupancy rights | 1,918,136 | (244,814) | 18,752 | 1,692,074 | 134,093 | (28,971) | 602 | 2,052,229 | (273,785) | 19,354 | 1,797,798 | |
| Others | 3,233,963 | (1,863,453) | - | 1,370,510 | 183,697 | (148,279) | - | 3,417,660 | (2,011,732) | - | 1,405,928 | |
| | <u>\$ 7,912,526</u> | <u>(\$ 2,327,738)</u> | <u>\$ 18,752</u> | <u>5,603,540</u> | <u>\$ 318,239</u> | <u>(\$ 202,983)</u> | <u>\$ 1,337</u> | <u>\$ 8,230,765</u> | <u>(\$ 2,530,721)</u> | <u>\$ 20,089</u> | <u>5,720,133</u> | |
| Less: Discount on land use rights | | | | (114,499) | | | | | | | (95,956) | |
| Accumulated impairment | | | | (13,545) | | | | | | | (29,005) | |
| | | | | <u>\$ 5,475,496</u> | | | | | | | <u>\$ 5,595,172</u> | |

| Item | Beginning balance | | | | For the six-month period ended June 30, 2009 | | | | Ending balance | | | |
|-----------------------------------|---------------------|--------------------------|---------------------------------|---------------------|--|---------------------|---------------------------------|---------------------|--------------------------|---------------------------------|---------------------|------------|
| | Initial cost | Accumulated amortization | Effect of exchange rate changes | Book value | Additions | Amortization | Effect of exchange rate changes | Initial cost | Accumulated amortization | Effect of exchange rate changes | Net book value | |
| | Trademarks | \$ 240,909 | (\$ 18,165) | \$ - | \$ 222,744 | \$ 292,912 | (\$ 1,088) | \$ - | \$ 533,821 | (\$ 19,253) | \$ - | \$ 514,568 |
| Copyrights | 14,057 | (512) | - | 13,545 | - | - | - | 14,057 | (512) | - | 13,545 | |
| Land use rights | 2,212,549 | (141,307) | - | 2,071,242 | - | (21,430) | - | 2,212,549 | (162,737) | - | 2,049,812 | |
| Land occupancy rights | 1,517,114 | (124,287) | 12,672 | 1,405,499 | 167,944 | (40,877) | 40,170 | 1,685,058 | (165,164) | 52,842 | 1,572,736 | |
| Others | 2,538,254 | (1,225,441) | - | 1,312,813 | 273,386 | (273,425) | - | 2,811,640 | (1,498,866) | - | 1,312,774 | |
| | <u>\$ 6,522,883</u> | <u>(\$ 1,509,712)</u> | <u>\$ 12,672</u> | <u>5,025,843</u> | <u>\$ 734,242</u> | <u>(\$ 336,820)</u> | <u>\$ 40,170</u> | <u>\$ 7,257,125</u> | <u>(\$ 1,846,532)</u> | <u>\$ 52,842</u> | <u>5,463,435</u> | |
| Less: Discount on land use rights | | | | (114,499) | | | | | | | (114,499) | |
| Accumulated impairment | | | | (13,545) | | | | | | | (13,545) | |
| | | | | <u>\$ 4,897,799</u> | | | | | | | <u>\$ 5,335,391</u> | |

For details of accumulated impairment, please refer to Note 4(16).

(13) Assets leased to others

| Assets | June 30, 2010 | | | | | | Net book value |
|--|---------------------|---------------------|---------------------|--------------------------|--------------------|-----------------------|---------------------|
| | Cost | | | Accumulated depreciation | | | |
| | Historical cost | Revaluation | Total | Historical cost | Revaluation | Total | |
| Land | \$ 4,781,435 | \$ 1,580,504 | \$ 6,361,939 | \$ - | \$ - | \$ - | \$ 6,361,939 |
| Buildings | 3,688,125 | 14,075 | 3,702,200 | (923,687) | (13,706) | (937,393) | 2,764,807 |
| Machinery and equipment | 17,063 | - | 17,063 | (12,870) | - | (12,870) | 4,193 |
| Piping infrastructure and electricity generation equipment | 9,784 | - | 9,784 | (8,543) | - | (8,543) | 1,241 |
| Office equipment | 2,117 | - | 2,117 | (2,009) | - | (2,009) | 108 |
| Other equipment | 159,059 | 4,290 | 163,349 | (144,072) | (4,290) | (148,362) | 14,987 |
| | <u>\$ 8,657,583</u> | <u>\$ 1,598,869</u> | <u>\$10,256,452</u> | <u>(\$ 1,091,181)</u> | <u>(\$ 17,996)</u> | <u>(\$ 1,109,177)</u> | 9,147,275 |
| Less: Accumulated impairment | | | | | | | (273,881) |
| | | | | | | | <u>\$ 8,873,394</u> |
| Assets | June 30, 2009 | | | | | | Net book value |
| | Cost | | | Accumulated depreciation | | | |
| | Historical cost | Revaluation | Total | Historical cost | Revaluation | Total | |
| Land | \$ 4,784,640 | \$ 1,580,503 | \$ 6,365,143 | \$ - | \$ - | \$ - | \$ 6,365,143 |
| Buildings | 3,419,885 | 14,075 | 3,433,960 | (612,447) | (13,575) | (626,022) | 2,807,938 |
| Machinery and equipment | 11,373 | - | 11,373 | (10,528) | - | (10,528) | 845 |
| Piping infrastructure and electricity generation equipment | 9,807 | - | 9,807 | (8,327) | - | (8,327) | 1,480 |
| Office equipment | 2,117 | - | 2,117 | (1,978) | - | (1,978) | 139 |
| Other equipment | 231,761 | 4,290 | 236,051 | (172,961) | (4,290) | (177,251) | 58,800 |
| | <u>\$ 8,459,583</u> | <u>\$ 1,598,868</u> | <u>\$10,058,451</u> | <u>(\$ 806,241)</u> | <u>(\$ 17,865)</u> | <u>(\$ 824,106)</u> | 9,234,345 |
| Less: Accumulated impairment | | | | | | | (285,359) |
| | | | | | | | <u>\$ 8,948,986</u> |

- A. Rental revenues for the six-month periods ended June 30, 2010 and 2009 were \$145,338 and \$175,268, respectively.
- B. The Group revalued certain assets leased to others in accordance with the Regulations for the Revaluation of Assets in the Republic of China. Please refer to Note 4(11).
- C. For details of accumulated impairment, please refer to Note 4(16).

(14) Idle assets

| | June 30, 2010 | | | | | | Net book value |
|--|---------------------|-----------------|---------------------|--------------------------|-------------------|---------------------|---------------------|
| | Cost | | | Accumulated depreciation | | | |
| | Historical cost | Revaluation | Total | Historical cost | Revaluation | Total | |
| Land | \$ 1,300,855 | \$ 566 | \$ 1,301,421 | \$ - | \$ - | \$ - | \$ 1,301,421 |
| Buildings | 182,493 | 4,860 | 187,353 | (90,334) | (4,849) | (95,183) | 92,170 |
| Machinery and equipment | 580,164 | - | 580,164 | (355,640) | - | (355,640) | 224,524 |
| Piping infrastructure and electricity generation equipment | 8,453 | 41 | 8,494 | (6,976) | (41) | (7,017) | 1,477 |
| Office equipment | 1,720 | - | 1,720 | (1,400) | - | (1,400) | 320 |
| Other equipment | 184,425 | 1,373 | 185,798 | (151,497) | (1,373) | (152,870) | 32,928 |
| | <u>\$ 2,258,110</u> | <u>\$ 6,840</u> | <u>\$ 2,264,950</u> | <u>(\$ 605,847)</u> | <u>(\$ 6,263)</u> | <u>(\$ 612,110)</u> | 1,652,840 |
| Less: Accumulated impairment | | | | | | | (264,832) |
| | | | | | | | <u>\$ 1,388,008</u> |
| | June 30, 2009 | | | | | | Net book value |
| | Cost | | | Accumulated depreciation | | | |
| | Historical cost | Revaluation | Total | Historical cost | Revaluation | Total | |
| Land | \$ 1,361,650 | \$ 566 | \$ 1,362,216 | \$ - | \$ - | \$ - | \$ 1,362,216 |
| Buildings | 125,300 | 4,860 | 130,160 | (86,725) | (4,847) | (91,572) | 38,588 |
| Machinery and equipment | 420,036 | - | 420,036 | (275,230) | - | (275,230) | 144,806 |
| Piping infrastructure and electricity generation equipment | 10,137 | 41 | 10,178 | (8,551) | (41) | (8,592) | 1,586 |
| Office equipment | 1,677 | - | 1,677 | (1,512) | - | (1,512) | 165 |
| Other equipment | 136,337 | 1,373 | 137,710 | (115,549) | (1,372) | (116,921) | 20,789 |
| | <u>\$ 2,055,137</u> | <u>\$ 6,840</u> | <u>\$ 2,061,977</u> | <u>(\$ 487,567)</u> | <u>(\$ 6,260)</u> | <u>(\$ 493,827)</u> | 1,568,150 |
| Less: Accumulated impairment | | | | | | | (226,799) |
| | | | | | | | <u>\$ 1,341,351</u> |

A. The Group revalued certain idle assets in accordance with the Regulations for the Revaluation of Assets in Republic of China. Please refer to Note 4(11).

B. For details of accumulated impairment, please refer to Note 4(16).

(15) Deferred expenses

| | For the six-month periods ended June 30, | |
|---|--|---------------------|
| | 2010 | 2009 |
| Beginning balance | \$ 988,549 | \$ 1,064,569 |
| Additions | 140,037 | 245,564 |
| Amortization | (205,286) | (196,183) |
| Effect of foreign exchange rate changes | 3,130 | 21,881 |
| Ending balance | <u>\$ 926,430</u> | <u>\$ 1,135,831</u> |

The deferred expenses include lease of packing machines. The minimum advance rental payments are amortized over 7~8 years, the estimated economic lives of the packing machines. Other quarterly rental payments and cost based on units-of-production are charged as current expense.

(16) Impairment of assets

After reversal of impairment loss previously recognized, the total accumulated impairment as of June 30, 2010 and 2009 was \$2,411,199 and \$4,048,360, respectively.

Details were set forth below:

| Item | June 30, 2010 | |
|---|--|---|
| | Amount included in statement of income | Amount included in stockholders' equity |
| Recorded as impairment loss: | | |
| Financial assets carried at cost - non-current (Note) | \$ 1,757,781 | \$ - |
| Property, plant and equipment (Note) | 85,700 | - |
| Other intangible assets (Note) | 29,005 | - |
| Assets leased to others (Note) | 273,881 | - |
| Idle assets (Note) | 264,832 | - |
| | <u>\$ 2,411,199</u> | <u>\$ -</u> |

| Item | June 30, 2009 | |
|---|--|---|
| | Amount included in statement of income | Amount included in stockholders' equity |
| Recorded as impairment loss: | | |
| Financial assets carried at cost - non-current (Note) | \$ 3,427,454 | \$ - |
| Property, plant and equipment (Note) | 95,203 | - |
| Other intangible assets (Note) | 13,545 | - |
| Assets leased to others (Note) | 285,359 | - |
| Idle assets (Note) | 226,799 | - |
| | <u>\$ 4,048,360</u> | <u>\$ -</u> |

The accumulated impairment summarized by department were as follows:

| Department | June 30, 2010 | |
|------------------------|--|---|
| | Amount included in statement of income | Amount included in stockholders' equity |
| Entertainment business | \$ 310,634 | \$ - |
| Tinplate business | 31,539 | - |
| Foods | 345,582 | - |
| Feeds | 819 | - |
| Retail chain stores | 500,994 | - |
| General department | 1,221,631 | - |
| | <u>\$ 2,411,199</u> | <u>\$ -</u> |

| Department | June 30, 2009 | |
|------------------------|--|---|
| | Amount included in statement of income | Amount included in stockholders' equity |
| Entertainment business | \$ 310,634 | \$ - |
| Tinplate business | 43,017 | - |
| Foods | 121,887 | - |
| Feeds | 810 | - |
| Retail chain stores | 1,025,802 | - |
| General department | 2,546,210 | - |
| | <u>\$ 4,048,360</u> | <u>\$ -</u> |

(Note) Part of financial assets carried at cost - non-current have been recognized or disposed, and property, plant and equipment and part of assets leased to others and idle assets have been recognized, disposed or transferred to property, plant and equipment during the six-month periods ended June 30, 2010 and 2009. As such, impairment loss of \$1,918 and \$85,942 was recognized for the six-month periods ended June 30, 2010 and 2009, respectively.

(17) Short-term loans

| | <u>June 30, 2010</u> | <u>June 30, 2009</u> | <u>Collateral or security</u> |
|-------------------------|----------------------|----------------------|-------------------------------|
| Unsecured bank loans | \$ 18,692,276 | \$ 18,449,394 | — |
| Secured bank loans | <u>2,066,424</u> | <u>3,023,177</u> | Note |
| | <u>\$ 20,758,700</u> | <u>\$ 21,472,571</u> | |
| Range of interest rates | <u>0.50%~6.90%</u> | <u>0.60%~9.21%</u> | |

(Note) Collaterals include certificates of deposit - restricted, notes receivable, inventories, non-current assets held for sale - land, non-current assets held for sale - building, financial assets carried at cost-non-current, long-term equity investments accounted for under the equity method, land, buildings and machinery equipment.

(18) Notes and bills payable

| | <u>June 30, 2010</u> | <u>June 30, 2009</u> | <u>Collateral or security</u> |
|---------------------------|----------------------|----------------------|-------------------------------|
| Commercial papers payable | \$ 8,287,000 | \$ 8,819,836 | Note |
| Less: Prepaid interest | (<u>6,144</u>) | (<u>3,387</u>) | |
| | <u>\$ 8,280,856</u> | <u>\$ 8,816,449</u> | |
| Range of interest rates | <u>0.28%~2.24%</u> | <u>0.54%~3.31%</u> | |

The above commercial papers were issued and secured by banks and other financing institutions for short-term financing.

(Note) Collaterals include certificates of deposit-restricted, inventory, financial assets carried at cost-non-current, long-term equity investments accounted for under the equity method, land, buildings, and other assets-other.

(19) Bonds payable

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

A. The Company issued secured domestic bonds in September 2004. The significant terms of the bonds are as follows:

(a) Total issue amount:

The Company issued secured domestic bonds totaling \$3,500,000, including \$500,000 of A, B, C, D, E, F and G bonds.

(b) Issue price: At par value of \$10,000 per bond.

(c) Coupon rate:

The secured domestic bonds consist of seven types of bonds, A, B, C, D, E, F and G.

The coupon rate is determined as follows:

| <u>Bonds</u> | <u>Coupon rate</u> |
|--------------|---|
| A, B and C | The coupon rate is 2.14% per annum. |
| D and E | The coupon rate is 3% (5 Year TWD IRS — 2 Year TWD IRS) + 0.92% per annum. The floor of coupon rate is zero. |
| F and G | If (5 Year TWD IRS — 2 Year TWD IRS) ≤ 1.15%, then the coupon rate is 3% (5 Year TWD IRS — 2 Year TWD IRS) + 1.1% and the floor of coupon rate is not less than zero. If (5 Year TWD IRS — 2 Year TWD IRS) > 1.15%, then the coupon rate is 2.1%. |

(d) Term of interest repayment:

The interest of A, B and C bonds is calculated and repayable in installments every six month starting March 2005 based on the coupon rate. The interest of D, E, F and G bonds is calculated every three months and repayable in the same way as A, B and C bonds.

(e) Repayment term:

The bonds are repayable in September 2009 upon the maturity of the bonds.

(f) Period: 5 years, from September 1~3, 2004 to September 1~3, 2009.

(g) Guarantee Bank:

The bonds are guaranteed by Chinatrust Financial Holding Co., Ltd. and 12 other financial institutions.

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

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

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

(c) Coupon rate: 0%.

(d) Repayment term:

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

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

(f) Conversion period:

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

(g) Conversion price and adjustment:

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

(h) Under the terms of the convertible bonds, all bonds (redeemed, matured and converted) are retired and not to be re-issued. As of June 30, 2010 and 2009, both the convertible bonds in the amount of \$325,000 were repurchased by the Company from the Taiwan Over-The-Counter Securities Exchange.

- (i) Under the terms of the bonds, the rights and obligations of the new common stocks converted from the bonds equal to those issued originally.
- C. For issued unsecured convertible bonds, the Company separates the conversion rights from the liabilities, which amounted to \$523,481 as "capital reserve-stock warrants" in accordance with the R.O.C SFAS No. 36, "Disclosure and Presentation of Financial Instruments". As of June 30, 2010 and 2009, the capital reserve-stock warrants for the bonds redeemed, matured and converted was \$489,454.
- D. The Company issued unsecured ordinary bonds payable in December 2009. The significant terms of the bonds are as follows:
- (a) Total issue amount:

The Company issued secured domestic bonds totaling \$3,000,000, including \$1,500,000 of A and B.
 - (b) Issue price: At par value of \$1,000 per bond.
 - (c) Coupon rate:
 - (i) A Bond: the coupon rate is 1.23% per annum.
 - (ii) B Bond: the coupon rate is 1.59% per annum.
 - (d) Term of interest repayment:

The bond interest is calculated on simple rate every year starting December 2009 based on the coupon rate.
 - (e) Repayment term:
 - (i) A Bond: the bonds are repayable in December 2012 upon the maturity of the bonds.
 - (ii) B Bond: the bonds are repayable starting December 2013 to December 2014 in two installments at the rate of 50% and 50%, respectively.
 - (f) Period:
 - (i) A Bond: 3 years, from December 22, 2009 to December 22, 2012.
 - (ii) B Bond: 5 years, from December 22, 2009 to December 22, 2014.
 - (g) Guarantee Bank:

The bonds are guaranteed by Hwa Nan Commercial Bank.
- E. The Company issued unsecured ordinary bonds payable in June 2010. The significant terms of the bonds are as follows:
- (a) Total issue amount:

The Company issued secured domestic bonds totaling \$2,200,000, including \$700,000 of A and \$1,500,000 of B.
 - (b) Issue price: At par value of \$1,000 per bond.
 - (c) Coupon rate:

- (i) A Bond: the coupon rate is 1.22% per annum.
(ii) B Bond: the coupon rate is 1.57% per annum.
- (d) Term of interest repayment:
The bond interest is calculated on simple rate every year starting June 2010 based on the coupon rate.
- (e) Repayment term:
(i) A Bond: the bonds are repayable in June 2013 upon the maturity of the bonds.
(ii) B Bond: the bonds are repayable starting June 2014 to June 2015 in two installments at the rate of 50% and 50%, respectively.
- (f) Period:
(i) A Bond: 3 years, from June 25, 2010 to June 25, 2013.
(ii) B Bond: 5 years, from June 25, 2010 to June 25, 2015.
- (g) Guarantee Bank:
The bonds are guaranteed by Taipei Fubon Commercial Bank.

(20) Long-term loans

| | <u>June 30, 2010</u> | <u>June 30, 2009</u> | <u>Collateral or security</u> |
|---------------------------------------|-----------------------|----------------------|-----------------------------------|
| Unsecured bank loans | \$ 57,198,036 | \$ 51,368,970 | — |
| Secured bank loans | 12,314,925 | 17,260,463 | Note |
| Revolving credit facility | <u>3,300,000</u> | <u>6,500,000</u> | — |
| | 72,812,961 | 75,129,433 | |
| Less: Prepaid interest | (2,240) | (4,248) | |
| Current portion of long-term loans | (<u>8,588,489</u>) | (<u>6,846,051</u>) | |
| | <u>\$ 64,222,232</u> | <u>\$ 68,279,134</u> | |
| Range of maturity dates | <u>2010.11~2025.9</u> | <u>2009.7~2025.9</u> | |
| Range of interest rates | <u>0.58%~5.13%</u> | <u>0.61%~5.82%</u> | |

(Note) Collaterals include certificates of deposit-restricted, non-current assets held for sale-land, non-current assets held for sale-building, financial assets carried at cost-non-current, long-term equity investments accounted for under the equity method, land, buildings, machinery and equipment, transportation equipment, other equipment and other intangible assets-land use right.

(21) Retirement plan

- (a) In accordance with the retirement plan of the Company and its R.O.C. subsidiaries (except

for Cayman President Holdings Ltd., Kai Nan Investment Co. Ltd., Kai Yu Investment Co., Ltd. and President International Trade and Investment Corp.), the Company and its R.O.C. subsidiaries set up a defined benefit pension plan in accordance with the Labor Standards Law, which applies to all regular employees before the enforcement of the Labor Pension Act (the “Act”) on July 1, 2005 and the employees who choose to be covered under the pension scheme of the Labor Standards Law after the enforcement of the Act. Under the defined benefit plan, two units are granted for each year of service for the first 15 years and one unit is granted for each additional year thereafter, subject to a maximum of 45 units. Pensions paid upon retirement are based on the number of units granted and the average monthly salaries and wages of the last six months prior to retirement. The Company and its R.O.C. subsidiaries contribute monthly an amount equal to 2% ~15% (the Company has changed the rate from 13.33% to 14.61% since January 2010) of the employees' monthly salaries and wages to the retirement fund deposited with Bank of Taiwan under the name of the independent retirement fund committee. For the six-month periods ended June 30, 2010 and 2009, the net pension costs recognized under the defined benefit plan were \$401,954 and \$475,663, respectively. The balance of the retirement fund deposit was \$4,839,662 and \$4,760,806 as of June 30, 2010 and 2009, respectively.

- (b) As a result of the enforcement of the Act, the Company and its R.O.C. subsidiaries set up a defined contribution pension plan which took effect from July 1, 2005. The local employees are eligible for the defined contribution plan. For employees who choose to be covered under the pension scheme of the Act, the Company and its R.O.C. subsidiaries contribute monthly an amount of not less than 6% of the employees' monthly salaries and wages to the employees' individual pension accounts at the Bureau of Labor Insurance. Pensions are paid in monthly installments or in lump sum based on the accumulated balance of the employees' individual pension accounts. The net pension costs recognized under the defined contribution plan for the six-month periods ended June 30, 2010 and 2009 were \$323,923 and \$167,613, respectively.
- (c) The subsidiaries in Mainland China have a non-contributory and funded defined contribution plan. In accordance with the related Laws of the People's Republic of China, the subsidiaries in Mainland China contribute monthly based on certain rates of the employees' monthly salaries and wages to a retirement fund. All welfare benefits and payments for current and retired employees from the retirement fund are administered by a government agency.

(22)Other liabilities - other

| | <u>June 30, 2010</u> | <u>June 30, 2009</u> |
|--|----------------------|----------------------|
| Land use rights payable | \$ 1,250,000 | \$ 1,750,000 |
| Less: Discount on land use rights payable | (57,095) | (91,003) |
| | 1,192,905 | 1,658,997 |
| Less: Current portion of land use rights payable | (247,106) | (493,335) |
| | <u>\$ 945,799</u> | <u>\$ 1,165,662</u> |

As of June 30, 2010, land use rights payable and discount are listed as follows:

| <u>Year</u> | <u>Land use rights payable</u> | <u>Discount on land use rights payable</u> |
|---|------------------------------------|--|
| July 1~December 31, 2010 | \$ - | \$ 11,574 |
| 2011 | 250,000 | 18,500 |
| 2012 | 250,000 | 13,693 |
| 2013 | 250,000 | 8,977 |
| 2014~2015 (Note) (\$250,000 for each year) | 500,000 | 4,351 |
| | <u>\$ 1,250,000</u> | <u>\$ 57,095</u> |

(Note) The Taipei City Government agrees with the payment extended to 2015.

(23)Common stock and stock dividends distributable

- (a) The stockholders at their annual stockholders' meeting on June 29, 2009 adopted a resolution to increase capital through unappropriated retained earnings of \$1,642,582. Pursuant to the approval by the Financial Supervisory Commission, Securities and Futures Bureau, the capital increase was effective on August 24, 2009. After the capital increase, the authorized capital was \$48,000,000, and the paid-in capital was \$38,974,002, consisting of 3,897,400,000 shares with a par value of \$10 (in NT dollars) per share.
- (b) The stockholders at their annual stockholders' meeting on June 23, 2010 adopted a resolution to increase capital through unappropriated retained earnings of \$3,897,400. Pursuant to the approval by the Financial Supervisory Commission, Securities and Futures Bureau, the capital increase was effective on August 18, 2010. After the capital increase, the authorized capital was \$48,000,000, and the paid-in capital was \$42,871,402, consisting of 4,287,140,000 shares with a par value of \$10 (in NT dollars) per share.

(24)Capital reserve

- (a) The R.O.C. Company Law requires that capital reserve shall be exclusively used to cover accumulated deficit or to increase capital and shall not be used for any other purpose.

However, capital reserve arising from paid-in capital in excess of par value on issuance of common stock and donations can be capitalized once a year, provided that the Company has no accumulated deficit and the amount to be capitalized does not exceed 10% of the paid-in capital.

(b) For details of Capital reserve-stock warrants, please refer for Note 4(19).

(25)Retained earnings

- (a) According to the R.O.C. Company Law, the annual net income shall be used initially to cover any accumulated deficit; thereafter 10% of the annual net income shall be set aside as legal reserve until the legal reserve has reached 100% of contributed capital. The legal reserve shall be exclusively used to cover accumulated deficit or, if the balance of reserve exceeds 50% of contributed capital, to increase capital not exceeding 50% of reserve balance and shall not be used for any other purpose.
- (b) According to the Company's Articles of Incorporation, 10% of the annual net earnings, after paying all taxes and dues and offsetting any loss of prior years, 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 at a meeting of the Board of Directors and approved at the stockholders' meeting. Of the amount to be distributed by the Company, stockholders' bonuses shall comprise 50% to 100% of the unappropriated retained earnings, and the percentage of cash dividends shall not be less than 30% of dividends distributed. Directors' and supervisors' remuneration shall comprise 2% and at least 0.2% for employees' bonuses.

(c) The appropriation of 2009 and 2008 earnings had been resolved at the stockholders' meeting on June 23, 2010 and June 29, 2009, respectively. Details are summarized below:

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

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

(d) The estimated amounts of employees' bonus and directors' and supervisors' remuneration for the six-month periods ended June 30, 2010 and 2009 are \$667,162 and \$515,628, respectively. Such estimates are based on a certain percentage of 2010 and 2009 net income after taking into account the legal reserve and other factors, as prescribed under the Company's Articles of Incorporation. Information on the appropriation of the Company's employees' bonus and directors' and supervisors' remuneration as resolved by the Board of Directors and approved by the stockholders will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchange. The actual distribution of 2009 and 2008 retained earnings is described in Note 4(25)(c). The differences between the actual distribution as approved at the stockholders' meeting, and the amounts recognized in the 2009 and 2008 financial statements were \$1,495 and \$1,945, respectively, for employees' bonus, and directors' and supervisors' remuneration and \$793,955 and \$329,947, respectively, due to the difference in estimate calculation. Such differences were recognized in profit or loss for the six-month periods ended June 30, 2010 and June 30, 2009, respectively.

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

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

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

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

(26) Personnel expenses, depreciation and amortization

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

| | For the six-month period ended June 30, 2010 | | |
|--------------------|--|---------------------------|----------------------|
| | <u>Operating costs</u> | <u>Operating expenses</u> | <u>Total</u> |
| Personnel expenses | | | |
| Salaries and wages | \$ 3,858,639 | \$ 9,598,494 | \$ 13,457,133 |
| Insurance | 235,824 | 575,913 | 811,737 |
| Pension | 264,947 | 650,222 | 915,169 |
| Others | <u>185,878</u> | <u>681,535</u> | <u>867,413</u> |
| | <u>\$ 4,545,288</u> | <u>\$ 11,506,164</u> | <u>\$ 16,051,452</u> |
| Depreciation | <u>\$ 2,727,153</u> | <u>\$ 2,259,911</u> | <u>\$ 4,987,064</u> |
| Amortization | <u>\$ 59,951</u> | <u>\$ 348,318</u> | <u>\$ 408,269</u> |
| | | | |
| | For the six-month period ended June 30, 2009 | | |
| | <u>Operating costs</u> | <u>Operating expenses</u> | <u>Total</u> |
| Personnel expenses | | | |
| Salaries and wages | \$ 3,619,184 | \$ 8,001,659 | \$ 11,620,843 |
| Insurance | 194,081 | 517,515 | 711,596 |
| Pension | 242,184 | 550,507 | 792,691 |
| Others | <u>115,329</u> | <u>539,277</u> | <u>654,606</u> |
| | <u>\$ 4,170,778</u> | <u>\$ 9,608,958</u> | <u>\$ 13,779,736</u> |
| Depreciation | <u>\$ 2,563,241</u> | <u>\$ 2,112,254</u> | <u>\$ 4,675,495</u> |
| Amortization | <u>\$ 162,565</u> | <u>\$ 370,438</u> | <u>\$ 533,003</u> |

(27) Deferred income tax and income tax expense

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

| | <u>For the six-month periods ended June 30,</u> | |
|--|---|---------------------|
| | <u>2010</u> | <u>2009</u> |
| Income tax at the statutory tax rate | \$ 2,967,870 | \$ 2,810,362 |
| Tax effect of five-years tax-free project | (53,425) | (15,672) |
| Tax effect of permanent differences | (542,081) | (1,255,140) |
| Tax effect of investment tax credits | (98,767) | (56,844) |
| Tax effect of loss carryforwards | (29,367) | 17,763 |
| Under provision of prior year's income tax | 20,923 | 41,527 |
| Tax effect of alternative minimum tax | 199,339 | 19,266 |
| Tax effect of tax rate difference for temporary differences between the reporting date and year of realization | - | (2,032) |
| Tax effect of change in tax rate | 24,179 | 33,176 |
| Additional 10% income tax on unappropriated earnings | 5,945 | 726 |
| Income tax on separately taxed income | 4,449 | 481 |
| Tax effect of valuation allowance | (448,240) | (11,416) |
| Income tax expense | 2,050,825 | 1,582,197 |
| Net changes of deferred income tax assets and liabilities | 250,135 | 129,311 |
| Under provision of prior years' income tax | (20,923) | (41,527) |
| Income tax on separately taxed income | (4,449) | (481) |
| Prepaid income tax | (615,050) | (394,381) |
| Income tax payable | <u>\$ 1,660,538</u> | <u>\$ 1,275,119</u> |

(b) The details of deferred income tax assets or liabilities resulting from temporary differences, loss carryforwards and investment tax credits are as follows:

| | June 30, 2010 | | June 30, 2009 | |
|--|---------------|--------------------|---------------|--------------------|
| | Amount | Tax effect | Amount | Tax effect |
| Current items: | | | | |
| Temporary differences | | | | |
| Bad debts expense | \$ 980,688 | \$ 166,717 | \$ 756,360 | \$ 189,090 |
| Unrealized inventory value decline and obsolescence loss | 438,259 | 74,504 | 798,056 | 199,514 |
| Unrealized loss | 3,011,888 | 512,021 | 1,236,440 | 309,110 |
| Others | 129,106 | 21,948 | 342,324 | 85,581 |
| Loss carryforwards | 436,135 | 74,143 | 744,564 | 186,141 |
| Investment tax credits | | <u>195,084</u> | | <u>193,301</u> |
| | | 1,044,417 | | 1,162,737 |
| Less: Valuation allowance | | <u>(74,035)</u> | | <u>(202,916)</u> |
| | | <u>\$ 970,382</u> | | <u>\$ 959,821</u> |
| Non-current items: | | | | |
| Temporary differences | | | | |
| Investment loss | \$1,631,247 | \$ 277,312 | \$2,350,780 | \$ 470,156 |
| Depreciation | (2,005,965) | (341,014) | (2,183,315) | (436,663) |
| Impairment of assets | 226,306 | 38,472 | 966,600 | 193,320 |
| Pension cost | 839,524 | 142,719 | 766,485 | 153,297 |
| Others | 866,806 | 147,357 | 377,805 | 75,561 |
| Loss carryforwards | 8,315,371 | 1,413,613 | 5,829,735 | 1,165,947 |
| Investment tax credits | | <u>1,400,407</u> | | <u>1,530,255</u> |
| | | 3,078,866 | | 3,151,873 |
| Less: Valuation allowance | | <u>(2,571,462)</u> | | <u>(2,624,845)</u> |
| | | <u>\$ 507,404</u> | | <u>\$ 527,028</u> |

(c) As of June 30, 2010, unused loss carryforwards amounted to \$1,487,756, which will expire between 2015 and 2020.

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

| <u>Regulation</u> | <u>Tax credit items</u> | <u>Total credits</u> | <u>Unused amount</u> | <u>Year of expiry</u> |
|----------------------------------|---------------------------------------|----------------------|----------------------|-----------------------|
| Statute for Upgrading Industries | Research and development expenditures | \$ 327,177 | \$ 276,317 | 2013 |
| | Acquisition of automation equipment | 132,199 | 79,989 | 2013 |
| " | Personnel trainings | 22,689 | 22,689 | 2013 |
| " | Shareholders' investment credit | 399,480 | 395,381 | 2014 |
| " | Major public infrastructure | <u>821,115</u> | <u>821,115</u> | 2011 |
| | | <u>\$1,702,660</u> | <u>\$1,595,491</u> | |

- (e) As of September 10, 2010, the Company's income tax returns through 2008 have been assessed by the Tax Authority and there were no disputes existing between the Company and the Tax Authority.

(28) Earnings per share ("EPS")

| | For the six-month period ended June 30, 2010 | | | | |
|---|--|---------------------|--|------------------------|----------------|
| | Amount | | Weighted-average number of shares outstanding during the period (shares in thousands) | EPS (in NT dollars) | |
| | Before tax | After tax | | Before tax | After tax |
| Basic earnings per share | | | | | |
| Net income | \$11,844,197 | \$ 6,215,865 | 4,287,140 | <u>\$ 2.76</u> | <u>\$ 1.45</u> |
| Dilutive effect of common stock equivalents: | | | | | |
| Convertible bonds | 59,109 | 49,060 | 96,193 | | |
| Employees' bonuses | <u>—</u> | <u>—</u> | <u>19,575</u> | | |
| Diluted earnings per share | | | | | |
| Net income | <u>\$11,903,306</u> | <u>\$ 6,264,925</u> | <u>4,402,908</u> | <u>\$ 2.70</u> | <u>\$ 1.42</u> |

| | For the six-month period ended June 30, 2009 | | | | |
|---|--|---------------------|--|------------------------|----------------|
| | Amount | | Weighted-average number of shares outstanding during the period (shares in thousands) | EPS (in NT dollars) | |
| | Before tax | After tax | | Before tax | After tax |
| Basic earnings per share | | | | | |
| Net income | \$ 8,898,092 | \$ 5,102,238 | 4,287,140 | <u>\$ 2.08</u> | <u>\$ 1.19</u> |
| Dilutive effect of common stock equivalents: | | | | | |
| Convertible bonds | 59,109 | 44,332 | 105,812 | | |
| Employees' bonuses | <u>—</u> | <u>—</u> | <u>16,269</u> | | |
| Diluted earnings per share | | | | | |
| Net income | <u>\$ 8,957,201</u> | <u>\$ 5,146,570</u> | <u>4,409,221</u> | <u>\$ 2.03</u> | <u>\$ 1.17</u> |

- (a) The above weighted-average outstanding common shares have been adjusted retroactively in proportion to retained earnings as of December 31, 2009.
- (b) As employees' bonus could be distributed in the form of stock, the diluted EPS computation shall include those estimated shares that would increase from employees' stock bonus issuance in the calculation of the weighted-average number of common shares outstanding during the reporting year, taking into account the dilutive effects of stock bonus on potential common shares; whereas, basic EPS shall be calculated based on the weighted-average number of common shares outstanding during the reporting year that include the shares of employees' stock bonus for the appropriation of prior year earnings, which have already been resolved at the stockholders' meeting held in the reporting year. Since capitalization of employees' bonus no longer belongs to distribution of stock dividends, the calculation of basic EPS and diluted EPS for all periods presented shall not be adjusted retroactively.

5. RELATED PARTY TRANSACTIONS

(a) Related parties and their relationship with the Company

| Name of related parties | Relationship with the Company |
|--|---|
| Presicarre Corp. | Subsidiary accounted for under the equity method |
| TTET Union Corp. | " |
| Ztong Yee Industrial Co., Ltd. (Note 1) | " |
| Kuang Chuan Dairy Co., Ltd. | " |
| Atech Technology Inc. | " |
| Weilih Food Industrial Co., Ltd. | " |
| Uni-President Land Corporation (Land) | An affiliated company of Cayman President Holdings Ltd. (accounted for under the equity method) |
| Saigon Beverage Joint Stock Company (Saigon Beverage) (Note 2) | " |
| Chang-Tung Corporation Limited | A subsidiary of Kai Nan Investment Co., Ltd. (accounted for under the equity method) |
| President Fuche (Qingdo) Co., Ltd. | An affiliated company of Kai Nan Investment Co., Ltd. (accounted for under the equity method) |
| Far-Tung Enterprises Corp. | A subsidiary of Nanlien International Corp. (accounted for under the equity method) |
| Sin-Tung Co., Ltd. (Note 3) | " |
| Union Chinese Corp. | " |
| Yamato Collect Service Corporation | An affiliated company of President Collect Service Co., Ltd. (accounted for under the equity method) |
| Starbucks Coffee International, Inc. | Stockholder of President Coffee Corp. and President Coffee (Cayman) Limited (accounted for under the equity method) |
| Representatives of Ryohin Keikaku Co., Ltd. | Stockholder of Muji Taiwan Co., Ltd. (accounted for under the equity method) |
| Representative of Duskin Co., Ltd. | Stockholder of Mister Donut Taiwan Co., Ltd. (accounted for under the equity method) |
| AHB International Inc. | Stockholder of AHBPet Plus Co., Ltd. (accounted for under the equity method) |

| Name of related parties | Relationship with the Company |
|--|---|
| Yellow Hat Ltd. | The representative is the chairman of Uni-President Yellow Hat Corp. |
| Guan-Chan Wholesale & Logistics Corp. | A subsidiary of Guan-Chan Enterprises Co., Ltd. (Note 4) (accounted for under the equity method) |
| Hi-life International Co., Ltd. | A subsidiary of Kuang Chuan Pasture Co., Ltd. (accounted for under the equity method) |
| Ta Chen Construction & Engineering Corp. | A subsidiary of Prince Housing Development Corp. (accounted for under the equity method) (Note 5) |
| Huei Tung Enterprises Corp. | Same chairman with Nanlien International Corp. |
| Young Yun Investment Co., Ltd. | The Company is a director. |
| Toyota Tsusho Corp. | A director of Ton-Yi Industrial Corp. |

(Note 1) Subsidiary was sold in the first quarter of 2010.

(Note 2) Increased the percentage owned by the Group in the second quarter of 2010 and became a consolidated entity.

(Note 3) Increased the percentage owned by the Group in the fourth quarter of 2009 and became a consolidated entity.

(Note 4) A subsidiary of Nanlien International Corp. (accounted for under the equity method.)

(Note 5) The Company is a director.

(b) Transactions and balances with related parties

1. Sales

| | For the six-month period ended June 30, 2010 | | For the six-month period ended June 30, 2009 | |
|-------------------------------------|---|----------------------------|---|----------------------------|
| | Amount | Percentage of net sales | Amount | Percentage of net sales |
| Presicarre Corp. | \$ 980,780 | 1 | \$ 1,067,366 | 1 |
| Huie Tung Enterprises Corp. | 668,805 | 1 | 670,375 | - |
| TTET Union Corp. | 647,744 | - | 634,415 | - |
| Others (Individually less than 10%) | <u>3,481,911</u> | <u>2</u> | <u>3,880,414</u> | <u>3</u> |
| | <u>\$ 5,779,240</u> | <u>4</u> | <u>\$ 6,252,570</u> | <u>4</u> |

(i) The collection period for related parties was approximately one month after sales. The collection period for third parties was two weeks after sales for foodstuff, 60~120 days after sales for animal feed products and 10~15 days after sales for soybean products. Except for the collection period mentioned above, other terms of sales were the same for related and third parties.

(ii) The sales terms of other subsidiaries to related parties were the same for third parties.

2. Purchases

| | For the six-month period ended June 30, 2010 | | For the six-month period ended June 30, 2009 | |
|--|---|----------------------------|---|----------------------------|
| | Amount | Percentage of net sales | Amount | Percentage of net sales |
| Toyota Tsusho Corp. | \$ 2,855,863 | 3 | \$ 1,936,202 | 2 |
| TTET Union Corp. | 487,087 | - | 539,243 | - |
| Others (Individually less than 10%) | <u>1,121,129</u> | <u>1</u> | <u>1,124,133</u> | <u>1</u> |
| | <u>\$ 4,464,079</u> | <u>4</u> | <u>\$ 3,599,578</u> | <u>3</u> |

(i) The terms of purchases and payments of the Company (due within one month) from the related parties were the same with third party suppliers, except for TTET Union Corp.(closes its accounts 30 days from the end of each month.)

(ii) The payment term for purchases from President Musahino Corp. for the related parties was 30~70 days. The payment term for third parties was 45~70 days or pays postdated checks due in 45~60 days.

(iii) The purchase terms of other subsidiaries from related parties were the same for third parties.

3. Acquisition of long-term investments

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

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

4. Acquisition of property, plant and equipment

| | Items | For the six-month periods ended June 30, | |
|---|-----------------------------|--|---------------------|
| | | 2010 | 2009 |
| Ta Chen Construction & Engineering Corp. | Construction in progress | <u>\$ 448,817</u> | <u>\$ 1,020,041</u> |

The Group acquired certain property, plant and equipment from other related parties at negotiated prices.

5. Processing expenses

For the six-month periods ended June 30,

| | <u>2010</u> | <u>2009</u> |
|------------------|-------------|-------------|
| TTET Union Corp. | \$ 141,687 | \$ 114,736 |

6. Other expenses

For the six-month periods
ended June 30,

| | <u>2010</u> | <u>2009</u> |
|---------------------------------------|-------------------|-------------------|
| Starbucks Coffee International, Inc. | \$ 107,452 | \$ 90,268 |
| Presicarre Corp. | 61,127 | 39,758 |
| Guan-Chan Wholesale & Logistics Corp. | 51,832 | 44,324 |
| Hi-life International Co., Ltd. | 45,668 | 36,098 |
| Atech Technology Inc. | 1,295 | 54,140 |
| Others (Individually less than 10%) | 174,653 | 171,326 |
| | <u>\$ 442,027</u> | <u>\$ 435,914</u> |

7. Interest income: Please refer to Note 5(3).

8. Other income

For the six-month periods ended June 30,

| | <u>2010</u> | <u>2009</u> |
|--|-------------------|-------------------|
| Management and technical consultancy fees: | | |
| Far-Tung Enterprises Corp. | \$ 3,279 | \$ 3,280 |
| Ztong Yee Industrial Co., Ltd. | 2,000 | 6,000 |
| Others (Individually less than 10%) | 26,488 | 25,038 |
| | <u>31,767</u> | <u>34,318</u> |
| Other income: | | |
| Union Chinese Corp. | 30,017 | 26,675 |
| TTET Union Corp. | 17,506 | 9,278 |
| Far-Tung Enterprises Corp. | 13,589 | 14,201 |
| Chang-Tung Corporation Limited | 9,930 | 9,484 |
| Sin-Tung Co., Ltd. | - | 11,296 |
| Others (Individually less than 10%) | 20,509 | 28,447 |
| | <u>91,551</u> | <u>99,381</u> |
| | <u>\$ 123,318</u> | <u>\$ 133,699</u> |

9. Accounts receivable

| | <u>June 30, 2010</u> | | <u>June 30, 2009</u> | |
|-------------------------------------|----------------------|-------------------|----------------------|-------------------|
| | <u>Amount</u> | <u>Percentage</u> | <u>Amount</u> | <u>Percentage</u> |
| Presicarre Corp. | \$ 469,018 | 3 | \$ 506,891 | 4 |
| Huei Tung Enterprises Corp. | 255,281 | 2 | 246,210 | 2 |
| Hi-life International Co., Ltd. | 226,075 | 2 | 212,118 | 1 |
| Others (Individually less than 10%) | <u>569,117</u> | <u>4</u> | <u>412,041</u> | <u>3</u> |
| | <u>\$ 1,519,491</u> | <u>11</u> | <u>\$ 1,377,260</u> | <u>10</u> |

10. Accounts payable

| | <u>June 30, 2010</u> | | <u>June 30, 2009</u> | |
|--------------------------------------|----------------------|-------------------|----------------------|-------------------|
| | <u>Amount</u> | <u>Percentage</u> | <u>Amount</u> | <u>Percentage</u> |
| Kuang Chuan Dairy Co., Ltd. | \$ 78,754 | 1 | \$ 66,229 | - |
| Starbucks Coffee International, Inc. | 65,640 | - | 42,992 | - |
| TTET Union Corp. | 59,093 | - | 91,665 | 1 |
| Weilieh Food Industrial Co., Ltd. | 39,870 | - | 44,681 | - |
| Others (Individually less than 10%) | <u>125,297</u> | <u>1</u> | <u>96,625</u> | <u>1</u> |
| | <u>\$ 368,654</u> | <u>2</u> | <u>\$ 342,192</u> | <u>2</u> |

11. Accrued expenses

| | <u>June 30, 2010</u> | | <u>June 30, 2009</u> | |
|-------------------------------------|----------------------|-------------------|----------------------|-------------------|
| | <u>Amount</u> | <u>Percentage</u> | <u>Amount</u> | <u>Percentage</u> |
| Presicarre Corp. | \$ 208,314 | 1 | \$ 75,996 | 1 |
| Hi-Life International Co., Ltd. | 42,312 | - | 59,764 | - |
| TTET Union Corp. | 25,615 | - | 25,012 | - |
| Others (Individually less than 10%) | <u>78,187</u> | <u>1</u> | <u>43,272</u> | <u>-</u> |
| | <u>\$ 354,428</u> | <u>2</u> | <u>\$ 204,044</u> | <u>1</u> |

12. Other payables

| | <u>June 30, 2010</u> | | <u>June 30, 2009</u> | |
|--|----------------------|-------------------|----------------------|-------------------|
| | <u>Amount</u> | <u>Percentage</u> | <u>Amount</u> | <u>Percentage</u> |
| Ta Chen Construction & Engineering Corp. | \$ 86,064 | 1 | \$ 244,713 | 2 |
| Yellow Hat Ltd. | 39,903 | - | - | - |
| Others (Individually less than 10%) | 5,702 | - | 12,742 | - |
| | <u>\$ 131,669</u> | <u>1</u> | <u>\$ 257,455</u> | <u>2</u> |

13. Long-term notes payable

| | <u>June 30, 2010</u> | | <u>June 30, 2009</u> | |
|--|----------------------|-------------------|----------------------|-------------------|
| | <u>Amount</u> | <u>Percentage</u> | <u>Amount</u> | <u>Percentage</u> |
| Ta Chen Construction & Engineering Corp. | <u>\$ 448,296</u> | <u>66</u> | <u>\$ 320,051</u> | <u>18</u> |

(c) Financing

Loans receivable from related parties (classified as other receivables-related parties and long term notes receivable-related parties):

| | For the six-month period ended June 30, 2010 | | | | |
|-------------------------------------|--|--------------------|-------------------|-------------------------|--------------------------|
| | Maximum balance date | Maximum balance | Ending balance | Annual interest rate | Total interest income |
| Uni-President Land Corporation | 2010.01 | \$ 32,925 | \$ 32,391 | 7.00% | \$ 1,134 |
| President Fuche (Qingdo) Co., Ltd. | 2010.06 | 30,823 | 30,823 | 4.65% ~5.16% | 729 |
| Saigon Beverage Joint Stock Company | 2010.01 | 83,750 | <u>—</u> | 10.50% | <u>2,113</u> |
| | | | <u>\$ 63,214</u> | | <u>\$ 3,976</u> |

| | For the six-month period ended June 30, 2009 | | | | |
|-------------------------------------|--|--------------------|-------------------|-------------------------|--------------------------|
| | Maximum balance date | Maximum balance | Ending balance | Annual interest rate | Total interest income |
| President Fuche (Qingdo) Co., Ltd. | 2009.06 | \$ 36,025 | \$ 33,630 | 5.40% ~8.42% | \$ 367 |
| Uni-President Land Corporation | 2009.01 | 34,521 | 31,898 | 7.00% | 1,110 |
| Saigon Beverage Joint Stock Company | 2009.05 | 28,560 | <u>28,560</u> | 10.50% | <u>750</u> |
| | | | <u>\$ 94,088</u> | | <u>\$ 2,227</u> |

(d) Contingent liabilities and commitments

- (i) In September 2003, Muji Taiwan Co., Ltd., a subsidiary of President Chain Store Corp., entered into a contract with Ryohin Keikaku Co., Ltd. whereby Muji Taiwan Co., Ltd. is authorized to operate “Muji Licensed Store” and make use of their information and sales technology. Under the terms of the contract, Muji Taiwan Co., Ltd. shall pay royalty based on a fixed percentage of net sales revenue.
- (ii) Mister Donut Taiwan Co., Ltd. and Mister Donut Shanghai Co., Ltd., subsidiaries of President Chain Store Corp., signed a logotype and perpetual technical cooperation contract with DUSKIN Co., Ltd. to operate and manage “DUSKIN Mister Donut Franchise Enterprise”. Under the terms of the contract, Mister Donut Taiwan Co., Ltd. and Mister Donut Shanghai Co., Ltd. shall pay royalty based on a fixed percentage of total sales revenue.
- (iii) President Coffee Corp., a subsidiary of President Chain Store Corp., signed a contract with

Starbucks Coffee International, Inc. to operate Starbucks coffee shops. Under the contract, President Coffee Corp. pays royalties based on total monthly sales.

- (iv) In 2002, President Collect Service Co., Ltd., a subsidiary of President Chain Store Corp., signed a logotype and perpetual technical cooperation contract with Yamato Collect Service Corporation to operate merchandise distribution and financing business. Under the terms of the contract, President Collect Service Co., Ltd. shall pay royalty based on a fixed percentage of monthly net sales revenue.
- (v) AHB Pet Plus Co., Ltd., a subsidiary of President Chain Store Corp., signed a logotype and perpetual technical contract with AHB International Inc. whereby AHB Pet Plus Co., Ltd. is authorized to operate cosmetology for pets. Under the terms of the contract, AHB Pet Plus Co., Ltd. shall pay royalty based on a fixed percentage of net sales revenue.

6. PLEDGED ASSETS

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

| Assets | June 30, 2010 | June 30, 2009 | Purpose of collateral |
|--|---------------|---------------|---|
| Demand deposits, certificate of deposit and short - term bills (Classified as other financial asset current and non-current) | \$ 68,768 | \$ 71,744 | Performance guarantees, short-term loans, notes and bills payable and long-term loans |
| Notes receivable | – | 18,985 | Short-term loans |
| Inventories | 195,477 | 195,477 | Short-term loans and notes and bills payable |
| Non-current assets held for sale-land | – | 139,560 | Short-term loans and long-term loans |
| Non-current assets held for sale-buildings-net | – | 186,675 | " |
| Financial assets carried at cost - non-current | 250,000 | 2,733,180 | Short-term loans, notes and bills payable and long-term loans |
| Long-term equity investments accounted for under the equity method | 4,061,876 | 3,625,677 | " |
| Land (Note) | 9,084,831 | 7,177,901 | " |
| Buildings-net (Note) | 7,836,116 | 8,351,670 | " |
| Machinery and equipment-net (Note) | 10,348 | 65,697 | Short-term loans and long-term loans |
| Transportation equipment-net | 381,440 | 301,539 | Long-term loans |
| Other equipment-net | 284,996 | 273,008 | " |
| Other intangible assets -land | 1,914,354 | 1,935,314 | " |
| Refundable deposits | 131,986 | 151,450 | Performance guarantees and deposits of rental office |
| Other assets-others | 870,746 | 933,113 | Notes and bills payable |
| | \$ 25,090,938 | \$ 26,160,990 | |

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

7.COMMITMENTS AND CONTINGENT LIABILITIES

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

- (a) As of June 30, 2010 and 2009, the remaining balance due for construction in progress and prepayments for equipment were \$1,047,390 and \$506,219, respectively.
- (b) As of June 30, 2010 and 2009, the unused letters of credit amounted to \$2,619,535 and \$1,795,720, respectively.
- (c) The conditions of endorsement and guarantees provided as of June 30, 2010 are described in Note 11(1-2).
- (d) In July 2000, President Chain Store Corp. signed a perpetual technical cooperation contract (the Contract) with the Southland Corporation. The terms of the Contract are as follows:
 - (1) The Company guarantees that President Chain Store Corp. will fulfill all payments or other obligations due under the Contract to Southland Corporation.
 - (2) 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.
 - (3) The Company should maintain no less than 40% ownership of President Chain Store Corp.
- (e) In August 2004, the Company borrowed from Chinatrust Bank, BNP PARIBAS, Taiwan Bank, and Standard Chartered Bank under a 5-year syndicated credit facilities agreement consisting of domestic bonds guarantee and unsecured bank loans from August 2, 2004 to August 2, 2009. Under the terms of the loan agreement, the Company agrees that:
 - (1) The current ratio computed from the year-end audited non-consolidated financial statements shall not be below 75%.
 - (2) The debt-to-equity ratio computed from the year-end audited non-consolidated financial statements shall not be above 150%.
 - (3) The interest coverage ratio computed from the year-end audited non-consolidated financial statements shall not be below 150%.
 - (4) The year-end audited consolidated tangible stockholders' equity shall not be less than \$30,000,000.
- (f) In September 2005, the Company borrowed from Chinatrust Bank and 7 other banks under a 5-year syndicated credit facilities agreement consisting of domestic bonds guarantee, notes issuance facilities and unsecured bank loans from September 14, 2005 to September 14, 2010 (part of early repayment of bank loan in November to December, 2009.) Under the terms of the loan agreement, the Company agrees that:

- (1) The current ratio computed from the year-end audited non-consolidated financial statements shall not be below 75%.
 - (2) The debt-to-equity ratio computed from the year-end audited non-consolidated financial statements shall not be above 150%.
 - (3) The interest coverage ratio computed from the year-end audited non-consolidated financial statements shall not be below 150%.
 - (4) The year-end audited consolidated tangible stockholders' equity shall not be less than \$30,000,000.
- (g) In October 2008, the Company borrowed from Taiwan Bank and 7 other banks under a 5-year syndicated credit facilities agreement from October 17, 2008 to October 17, 2013. Under the terms of the loan agreement, the Company agrees that:
- (1) The current ratio computed from the year-end audited non-consolidated financial statements shall not be below 75%.
 - (2) The debt-to-equity ratio computed from the year-end audited non-consolidated financial statements shall not be above 150%.
 - (3) The interest coverage ratio computed from the year-end audited non-consolidated financial statements shall not be below 150%.
 - (4) The year-end audited consolidated tangible stockholders' equity shall not be less than \$30,000,000.
- (h) In November 2007, Uni-President Southeast Asia Holdings Ltd. borrowed from Chinatrust Bank and other banks under a 3-year syndicated credit facilities agreement from December 19, 2007 to December 19, 2010. Under the terms of the loan agreement, the Company agrees that:
- (1) The current ratio computed from the year-end audited non-consolidated financial statements shall not be below 75%.
 - (2) The debt-to-equity ratio computed from the year-end audited non-consolidated financial statements shall not be above 160%.
 - (3) The interest coverage ratio computed from the year-end audited non-consolidated financial statements shall not be below 150%.
 - (4) The year-end audited consolidated tangible stockholders' equity shall not be less than \$30,000,000.
- (i) President Entertainment Corp. (PEC) signed a non-public use hillside land development contract with the National Property Bureau in July 2001. The National Property Bureau agreed to allow PEC to jointly develop certain pieces of land with a security deposit of \$63,055 and issued the

certificates to PEC. PEC replaced the security deposits with time deposit in the same account. The certificates allow PEC to apply for the joint hillside development within a year which may be extended. In addition, within three months from the approval of the application, PEC shall acquire the land. If PEC fails to acquire the land, the National Property Bureau will charge 1% of guarantee fund as penalty each month. If the land is changed or used illegally, the National Property Bureau would charge 25% of public price of the land as compensation.

- (j) President Entertainment Corp. (PEC) signed a non-public use hillside land development contract with National Property Bureau in July 2003. The National Property Bureau agreed to allow PEC to jointly develop certain pieces of land with a security deposit of \$39,434 and issued the certificates to PEC. PEC replaced the security deposits with time deposit in the same account. The certificates allow PEC to apply for the joint hillside development within two years which may be extended. In addition, within three months from the approval of the application, PEC shall acquire the land. If PEC fails to acquire the land, the National Property Bureau will charge 1% of guarantee fund as penalty each month. If the land is changed or used illegally, the National Property Bureau would charge 25% of public price of the land as compensation.
- (k) Tung Ho Development Co., Ltd. (Tung Ho) entered into a contract with a bank for its members to facilitate consumer bank loans for payments of initiation fees and security deposits. Tung Ho agreed to buy back the membership certificates which was pledged as security if the borrowers default on the loan. As of June 30, 2010 and 2009, the loans for the initiation fees and security deposits amounted to \$15,352 and \$31,920, respectively.
- (l) As of June 30, 2010 and 2009, a subsidiary of Nanlien International Corp. signed credit limits of performance with the bank for stocking with goods, rent of warehouses and guarantee for tariff account amounting to \$62,400 and \$78,079, respectively.
- (m) Uni-President Development Corp. signed a "Build-Operate-Transfer Contract for the Construction, Development and Operation of a Mass Rapid Transit (MRT) Station" with the Taipei City Government in August 2004. The main contents of the contract are as follows:
- (1) The contract includes the construction, development and operation of an MRT Station including all auxiliary structures and facilities.
 - (2) The Taipei City Government shall provide the right of land located in Shin-Yi District Lot. No. 3 to carry out the contract.
 - (3) The development and operation period is 50 years starting from the time the right of land is registered (date registered - October 15, 2004). On December 31, 2007, the Taipei City Government agreed that the period (for a total of 484 days) due to processing of building capacity compensation and changes in design.
 - (4) Uni-President Development Corp. shall pay two kinds of option money:

(i)Development option money

Total amount is \$2,500,000 and as of June 30, 2010, Uni-President Development Corp. has paid \$1,250,000. The remainder will be paid in accordance with the terms of the contract.

(ii)Operation option money

Uni-President Development Corp. shall pay operation option money to the Taipei City Government using the progressive increase method one year after the start of commercial operations.

- (5) Uni-President Development Corp. shall pay the rent to the Taipei City Government based on a fixed percentage of the proclamation land value one year after the start of commercial operations.
- (6) Uni-President Development Corp. shall obtain the building license within one year and five months after the registration of the right of land, and the occupancy permit within 5 years, 7 months and 29 days after the construction of the MRT Station. The construction project shall be completed and approved for operations within 6 years, 7 months and 29 days. Uni-President Development Corp. has obtained the license on January 12, 2010.
- (7) Uni-President Development Corp. shall allow transportation companies to enter and operate within 6 months from the date Uni-President Development Corp. obtains the building license for the MRT Station.
- (8) Uni-President Development Corp. shall transfer freely the operating right for the MRT Station to the Taipei City Government when the contract expires.
Uni-President Development Corp. also agrees to enter into a new contract with the Taipei City Government to bring the MRT Station back into public ownership 5 years before the end of the contract. The new contract shall be finished within 6 months. In addition, Uni-President Development Corp. shall propose a detailed plan before entering into a new contract with regard to the rights and responsibilities of the transfer of the MRT Station.
- (n) In October 2008, President Tokyo Corp. borrowed from Mega International Commercial Bank and other banks under a 3-year syndicated credit facilities agreement including commercial papers guarantee and unsecured bank loans from October 14, 2008 to September 30, 2011. Under the terms of the loan agreement, the Company agrees that:
 - (1) The capital ratio computed from the year-end audited non-consolidated financial statements shall be above 8%.
 - (2) The interest coverage ratio computed from the year-end audited non-consolidated financial statements shall not be below 250%.
 - (3) The year-end audited consolidated tangible stockholders' equity shall not be less than

\$200,000.

- (o) As of June 30, 2010 and 2009, President Tokyo Corp. meets the long-term commercial paper issued from the Bank guarantee for the joint commission amounting to \$750,000.
- (p) To construct the Tinplate Plant and Tin Mill Black Plate Plant, Ton Yi Industrial Corp. has signed land lease contract with Taiwan Sugar Corp. The term of contract covers the period from July 1, 1993 to March 9, 2048, and the annual rental payments are based on 10% of the annual assessed value of the land. Royalty payments for the land lease is 2 to 4 times of rental expenses for the current year on a 20 year basis, and are amortized over a period of 20 years. The unamortized balance of royalty payments are \$9,220 and \$11,591 as of June 30, 2010 and 2009, respectively.
- (q) President Chain Store Corp., Philippine Seven Corporation and President Chain Store Corp. (Shanghai) signed a perpetual technical cooperation contract (the Contract) with Southland Corp. As required by the contract, President Chain Store Corp. shall pay royalties to Southland Corp. based on total monthly sales of President Chain Store Corp.
- (r) President Chain Store Corp. (PCSC) and its subsidiaries signed rental agreements with non-related parties to rent store spaces with lease periods ranging from 3 to 12 years. As of June 30, 2010, PCSC and its subsidiaries have prepaid rent and guarantee deposits in the amount of \$388,447 and \$1,847,069, respectively. Summary of the estimated annual rental expense of PCSC and its subsidiaries is as follows:

| <u>Year</u> | <u>Total rental expense</u> |
|--|-----------------------------|
| 2010.7.1~2010.12.31 | \$ 3,699,023 |
| 2011 | 7,146,031 |
| 2012 | 6,922,856 |
| 2013 | 6,339,929 |
| 2014 | 5,483,857 |
| 2015 and thereafter (Present Value \$12,357,983) | <u>13,646,610</u> |
| | <u>\$ 43,238,306</u> |

- (s) In March 2009, Sanshui Jianlibao Commerce Co., Ltd. borrowed from Standard Chartered Bank and other banks under a 2-year syndicated credit facilities agreement from March 26, 2009 to March 26, 2011 (early repayment of bank loan in March 26, 2010). Under the terms of the loan agreement, the Company agrees that:
- (1) The current ratio computed from the year-end audited non-consolidated financial statements shall not be below 75%.
 - (2) The debt-to-equity ratio computed from the year-end audited non-consolidated financial

statements shall not be above 160%.

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

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

(t) In April 2006 and April 2009, Uni-President Department Store Corp. (UDSC) signed a technical guidance confirmation with the Hankyu Department Store, Inc. UDSC shall pay "Technical guidance actual expenses" to Hankyu Department Store, Inc. before opening stores. UDSC shall also pay a fixed amount of expense as "Technical guidance fixed expenses" to Hankyu Department Store, Inc. each year after opening the stores.

(u) President Transnet Corp. (PTC) signed agreements for home delivery services with Yamato Transport Corp. on January 26, 2010. PTC shall pay royalty monthly based on a fixed percentage of sales revenue and shall not be less than ¥1,000.

(v) In June 2007, Mech-President Corp. (MPC) borrowed from Ta Chong Bank and 13 other Banks under a 5-year syndicated credit facility agreement consisting of purchase gasoline guarantee and unsecured bank loans from July 20, 2007 to July 20, 2012. Under the terms of the loan agreement, Mech-President Corp. agrees that:

(1) The current ratio computed from the semi-annual unreviewed and the annual audited non-consolidated financial statements shall not be below 80%.

(2) The debt-to-equity ratio computed from the semi-annual unreviewed and the annual audited non-consolidated financial statements shall not be above 330%.

(3) The interest coverage ratio computed from the semi-annual unreviewed and the annual audited non-consolidated financial statements shall not be below 200%.

(4) The semi-annual unreviewed and the annual audited non-consolidated stockholders' equity shall not be less than \$600,000.

(5) Under the terms of the loan agreement and before Mech-President Corp. applies for initial public offering (in TSE or OTC), the Company and President Chain Store Corp. shall hold and control no less than 50% ownership of Mech-President Corp. After Mech-President Corp. becomes a listed or counter company, the Company and President Chain Store Corp. shall hold and control no less than 25% ownership of Mech-President Corp.

(6) If any of the financial ratio or regulations above have been violated, Mech-President Corp. shall improve it within six months. Should Mech-President Corp. fail to meet the required financial ratios and regulations by then, it will be considered as a violation of the agreement.

8.SIGNIFICANT CATASTROPHE

None.

9. SUBSEQUENT EVENTS

None.

10. OTHERS

(1) The fair values of the financial instruments

| | June 30, 2010 | | | June 30, 2009 | | |
|---|---------------|--------------------------------|------------------------------------|---------------|--------------------------------|------------------------------------|
| | Fair value | | | Fair value | | |
| | Book value | Quotations in an active market | Estimated using a valuation method | Book value | Quotations in an active market | Estimated using a valuation method |
| <u>Non-derivative financial instruments</u> | | | | | | |
| Assets | | | | | | |
| Financial assets with book value equal to fair value | \$ 61,912,672 | \$ - | \$ 61,912,672 | \$ 57,914,509 | \$ - | \$ 57,914,509 |
| Financial assets at fair value through profit or loss | 17,317,071 | 17,317,071 | - | 14,112,683 | 14,112,683 | - |
| Available-for-sale financial assets-non-current | 10,133,161 | 10,133,161 | - | 7,628,057 | 7,628,057 | - |
| Financial assets carried at cost-non-current | 7,912,853 | - | - | 15,082,943 | - | - |
| Investments in bonds without active markets | - | - | - | 15,000 | - | - |
| Other financial assets - non-current | 30,825 | - | 30,825 | 8,603 | - | 8,603 |
| Refundable deposits | 2,276,897 | - | 2,276,897 | 2,694,405 | - | 2,694,405 |
| Long-term notes, accounts and overdue receivables | 800,576 | - | 800,576 | 606,698 | - | 606,698 |

| | June 30, 2010 | | | June 30, 2009 | | |
|---|---------------|--------------------------------|------------------------------------|---------------|--------------------------------|------------------------------------|
| | Book value | Fair value | | Book value | Fair value | |
| | | Quotations in an active market | Estimated using a valuation method | | Quotations in an active market | Estimated using a valuation method |
| Liabilities | | | | | | |
| Financial liabilities with book value equal to fair value | | | | | | |
| | \$100,610,230 | \$ - | \$100,610,230 | \$ 92,590,165 | \$ - | \$ 92,590,165 |
| Bonds payable | 5,200,000 | - | 5,200,000 | 4,519,323 | - | 4,519,323 |
| Long-term loans | 64,222,232 | - | 64,222,232 | 68,279,134 | - | 68,279,134 |
| Long-term notes payable | 677,831 | - | 677,831 | 1,778,288 | - | 1,778,288 |
| Capital lease payables - non-current | - | - | - | 57,987 | - | 57,987 |
| Guarantee deposits received | 3,664,624 | - | 3,664,624 | 3,985,785 | - | 3,985,785 |
| <u>Derivative financial instruments</u> | | | | | | |
| Assets | | | | | | |
| Forward foreign exchange contracts | 9,178 | - | 9,178 | 591 | - | 591 |
| Interest rate swap contracts | - | - | - | 5,031 | - | 5,031 |
| Liabilities | | | | | | |
| Forward foreign exchange contracts | - | - | - | 2,097 | - | 2,097 |

- (a) The methods and assumptions used to estimate the fair values of financial instruments are summarized as follows:
- (1) The due dates of short-term financial instruments are near the balance sheet date. Accordingly, the fair value of short-term financial instruments are estimated based on the amount at the balance sheet date which include the accounts of cash and cash equivalents, notes and accounts receivable, other receivables, other financial assets-current, short-term loans, notes and bills payable, notes and accounts payable, income tax payable, accrued expenses, other payables, current portion of long-term liabilities, capital lease payables - current and other current liabilities.
 - (2) The fair value of other financial assets-non-current, refundable deposits and long-term notes, accounts and overdue receivables are based on the discounted value of expected future cash inflows, which are discounted based on the interest rate of one-year time deposit of the Postal Savings System at June 30, 2010 and 2009.
 - (3) The fair value of bonds payable, long-term loans, long-term notes payable, capital lease payable - non-current and guarantee deposits received is based on the discounted value of expected future cash flow amounts, which are discounted based on the interest rates of similar long-term loans at June 30, 2010 and 2009.
 - (4) The fair values of derivative financial instruments which include unrealized gains or losses on unsettled contracts were determined based on the amounts to be received or paid assuming that the contracts were settled as of the reporting date.
- (b) The Group recognized the amount of \$1,321,424 and \$1,806,623 as deduction and addition to stockholders' equity for the changes in fair value of available-for-sale financial assets for the six-month periods ended June 30, 2010 and 2009, respectively.

(2) Procedure of financial risk control and hedge

The Group's activities expose it to a variety of financial risks: market risk, credit risk, liquidity risk and cash flow interest rate risk. The Group's overall risk management program focuses on the unpredictability of financial markets and seeks to minimize potential adverse effects on the Group's financial performance. The Group uses derivative financial instruments to hedge certain risk exposures.

(3) Information of material financial risk

A. Market risk

(a) Exchange rate risk

Some purchases are valued in US dollars, therefore the fair value changes with market

exchange rate. The Group 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.

(b) Interest rate risk

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

(c) Price risk

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

B. Credit risk

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

C. Liquidity risk

The interest receipts or payments for computing net settlements are notional amounts multiplied by the difference in interest rate on each settlement date. The amounts are insignificant and there are no cash inflows or outflows for principal amounts on settlement date. The Group has sufficient operating capital to meet cash requirements upon settlement date. Therefore, the cash flow risk is low. The available-for-sale financial instruments-publicly traded stocks, mutual funds or corporation bonds have active markets where the Group can sell financial instruments near their fair value. In the case of financial

assets carried at cost without active market, the liquidity risk is material.

D. Interest change cash flow risk

The interest receipts or payments for computing net settlements are notional amounts multiplied by the difference in interest rate on each settlement date. The amounts are insignificant and there are no cash inflows or outflows for principal amounts on settlement date. The Group has sufficient operating capital to meet cash requirements upon settlement date. Therefore, the cash flow risk is low. Short-term and long-term loans are debts with floating interest rates that change with market interest rate fluctuations. Commercial papers payable have no market risk due to its having fixed interest rates.

E. The information of the derivative financial instruments is disclosed as follows:

(a) Derivative financial instruments

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

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

(b) Trading Derivatives

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

(4) Bonds and cash flow hedges

The Group bears the risk of floating interest rates, therefore, the fluctuations in interest rates may affect the future cash flow risk in assets and liabilities. Since the Group is concerned with the cash flow risk, the Group entered into interest rate swap contracts to hedge the risk.

| Hedged item | Designated as hedging instruments | | |
|----------------|--|-----------------------|-------------|
| | Financial instruments was designated as hedging instrument | Contract amount as of | |
| | | June 30, | |
| | | 2010 | 2009 |
| Bonds payable | Interest Rate Swap Contracts | \$ - | \$2,000,000 |

| Item | For the six-month periods ended June 30, | |
|-----------------------------|--|-----------|
| | 2010 | 2009 |
| Amount of equity adjustment | \$ - | \$ 17,470 |

11. ADDITIONAL DISCLOSURES REQUIRED BY THE SECURITIES AND FUTURES BUREAU

(1) Related Information of significant transactions

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

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

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

| Number | Name | Name of counterparty | Account | Maximum balance | | Interest rate | Nature of financing activity (Note 1) | Total transaction Amount | Reason for financing | Allowance for doubtful accounts | Assets Pledged | | Loan limit per entity | Maximum amount available for loan | |
|--------|---|---|---|-----------------|----------------|---------------|---------------------------------------|--------------------------|------------------------------|---------------------------------|----------------|-------|-----------------------|-----------------------------------|----------|
| | | | | during 2010 | Ending balance | | | | | | Item | Value | | | |
| 4 | Tait Marketing and Distribution Co., Ltd. | Tait Asia Co., Ltd. | Long-term accounts receivable-related parties | \$ 238 | \$ - | - | 2 | \$ - | Additional operating capital | \$ - | - | \$ - | \$ 291,245 | \$ 291,245 | (Note 4) |
| | | Sonic International Cayman Ltd. | " | 153 | - | - | " | - | " | " | - | - | " | " | |
| 5 | President Tokyo Corp. | President Tokyo Renting Corp. | Receivable-related party | 71,500 | 69,000 | 0.98%~1.05% | " | - | " | " | - | - | 100,000 | 123,511 | (Note 2) |
| 6 | Mech-President Corp. | Shanghai President Machine Corp. | Other receivables | 19,070 | - | - | " | - | " | 19,070 | - | - | 50,000 | 281,627 | (Note 5) |
| 7 | Kai Nan (BVI) Investment Co. | Meishan President Feed And Oil Co., Ltd. | " | US 1,500 | US 1,500 | 2.00% | " | - | " | - | - | - | US 31,782 | US 31,782 | (Note 6) |
| 8 | Uni-President Enterprises China Holdings Ltd. | Beijing President Enterprises Drinks And Food Co., Ltd. | " | RMB 88,767 | RMB 88,282 | 1.5%~3.00% | " | - | " | " | - | - | RMB 644,741 | RMB 2,578,963 | (Note 7) |
| | | Wuhan President Enterprises Food Co., Ltd. | " | RMB 68,282 | RMB 67,909 | 1.5%~2.00% | " | - | " | " | - | - | " | " | |
| | | Guangzhou President Enterprises Co., Ltd. | " | " | " | 1.5%~3.00% | " | - | " | " | - | - | " | " | |

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

| Number | Name | Name of counterparty | Account | Maximum balance | | Interest rate | Nature of financing activity (Note 1) | Total transaction Amount | Reason for financing | Allowance for doubtful accounts | Assets Pledged | | Loan limit per entity | Maximum amount available for loan |
|--------|---|--|-------------------|-----------------|----------------|---------------|---------------------------------------|--------------------------|------------------------------|---------------------------------|----------------|-------|-----------------------|-----------------------------------|
| | | | | during 2010 | Ending balance | | | | | | Item | Value | | |
| 8 | Uni-President Enterprises China Holdings Ltd. | Uni-President Hong Kong Holdings Ltd. | Other receivables | RMB 8,149 | RMB 8,149 | 1.00% | 2 | \$ - | Additional operating capital | \$ - | - | \$ - | RMB 644,741 | RMB 2,578,963 (Note 7) |
| | | President Enterprises (China) Investment Corp. | " | RMB 6,791 | RMB 6,791 | 1.50% | " | - | " | " | - | - | " | " |
| | | Champ Green Capital Limited | " | RMB 3,395 | RMB 3,395 | " | " | - | " | " | - | - | " | " |
| | | | | | | | | | | | | | | |
| 9 | Kai Yu (BVI) Investment Co., Ltd. | Cayman President Holdings Ltd. | " | US 11,080 | US 11,080 | - | " | - | " | " | - | - | US 59,001 | US 59,001 (Note 8) |
| | | Zhongshan President Enterprises Co., Ltd. | " | US 8,000 | US 8,000 | - | " | - | " | " | - | - | " | " |
| 10 | Nella Ltd. | Tunnel International Marketing Corp. | " | HK 78 | - | - | " | - | " | " | - | - | 200,000 | 300,000 (Note 2) |
| 11 | Cayman Nanlien Holding Ltd. | Nella Ltd. | " | US 1,267 | - | - | " | - | " | " | - | - | 200,000 | 300,000 (Note 2) |

| Number | Name | Name of counterparty | Account | Maximum balance | | Interest rate | Nature of financing activity (Note 1) | Total transaction Amount | Reason for financing | Allowance for doubtful accounts | Assets Pledged | | Loan limit per entity | Maximum amount available for loan | | | | | | | | | |
|--------|--|--|---|-----------------|----------------|---------------|---------------------------------------|--------------------------|----------------------|---------------------------------|-------------------|------------------------------|-----------------------|-----------------------------------|---|----|--------|---------|--------|---------|----------|----------|---|
| | | | | during 2010 | Ending balance | | | | | | Item | Value | | | | | | | | | | | |
| 12 | Cayman Ton Yi Industrial Holdings Ltd. | Fujian Ton Yi Tinplate Co., Ltd. | Other receivables | US | 20,000 | US | 20,000 | 1.39% | 1、2 | US | 79,948 (Sales) | Total transaction | \$ | - | - | \$ | - | US | 49,295 | US | 49,295 | (Note 9) | |
| | | Jiangsu Ton Yi Tinplate Co., Ltd. | " | US | 10,000 | US | 10,000 | 1.64% | " | US | 54,340 (Sales) | " | " | - | - | " | " | " | " | " | " | " | |
| | | Chengdu Ton Yi Industrial Packaging Co., Ltd. | " | US | 3,000 | US | 3,000 | 1.39% | " | US | 7 (Sales) | " | " | - | - | US | 24,648 | " | " | " | " | " | |
| | | Wuxi Ton Yi Industrial Packaging Co., Ltd. | " | US | 2,000 | US | 2,000 | 1.64% | " | US | 29 (Sales) | " | " | - | - | " | " | " | " | " | " | " | " |
| | | Cayman Fujian Ton Yi Industrial Holdings Ltd. | " | US | 47 | - | - | - | 2 | - | - | Additional operating capital | " | " | - | - | " | " | " | " | " | " | " |
| | | Cayman Jiangsu Ton Yi Industrial Holdings Ltd. | " | US | 37 | - | - | - | " | - | - | " | " | " | " | - | - | " | " | " | " | " | " |
| | | President Enterprises (China) Investment Co., Ltd. | Integrated Marketing And Distribution Co., Ltd. | " | RMB | 29,700 | RMB | 29,700 | 4.37%~4.86% | " | - | " | " | " | - | - | RMB | 300,000 | RMB | 500,000 | (Note 2) | | |

| Number | Name | Name of counterparty | Account | Maximum balance | | Interest rate | Nature of financing activity (Note 1) | Total transaction Amount | Reason for financing | Allowance for doubtful accounts | Assets Pledged | | Loan limit per entity | Maximum amount available for loan |
|--------|--|---|--------------------------|-----------------|----------------|---------------|---------------------------------------|--------------------------|------------------------------|---------------------------------|------------------|-------|-----------------------|-----------------------------------|
| | | | | during 2010 | Ending balance | | | | | | Item | Value | | |
| 14 | A-Spine Asia Co., Ltd. | A-Spine Holding Group Corp. | Long-term receivables | \$ 22,320 | \$ 19,795 | 4.00% | 1、2 | \$ 5,091 (Sales) | Total transaction | \$ - | - | \$ - | \$ 37,652 | \$ 62,753 (Note 10) |
| 15 | Zhongshan President Enterprises Co., Ltd. | Sanshui Jianlibao Commerce Co., Ltd. | Receivable-related party | RMB 65,000 | - | 4.97%~6.42% | 2 | - | Additional operating capital | " | - | - | RMB 90,000 | RMB 100,000 (Note 2) |
| 16 | Tianjiang President Enterprises Food Co., Ltd. | President Fuche (Qingdo) Co., Ltd. | " | RMB 5,500 | RMB 5,500 | 4.65% | " | - | " | " | - | - | RMB 50,000 | RMB 50,000 (Note 2) |
| | | Sanshui Jianlibao Commerce Co., Ltd. | " | RMB 30,000 | - | 8.00% | " | - | " | " | - | - | " | " |
| 17 | Shanghai Songjiang President Enterprises Co., Ltd. | President Fuche (Qingdo) Co., Ltd. | Other receivables | RMB 1,000 | RMB 1,000 | 4.65%~5.15% | " | - | " | " | Commercial Paper | 2,400 | RMB 20,000 | RMB 20,000 (Note 2) |
| 18 | Kunshan President Kikkoman Biotechnology Co., Ltd. | President-Kikkoman Zhenji Foods Co., Ltd. | Receivable-related party | RMB 10,000 | RMB 10,000 | 5.31% | " | - | " | " | - | - | " | RMB 21,426 (Note 11) |
| 19 | Uni-President (Vietnam) Co., Ltd. | Saigon Beverage Joint Stock Company (Tribeco) | Other receivables | VND 100,000,000 | VND100,000,000 | 10.50% | " | - | " | " | - | - | VND200,000,000 | VND 613,153,155 (Note 12) |

| Number | Name | Name of counterparty | Account | Maximum balance | | Interest rate | Nature of financing activity (Note 1) | Total transaction Amount | Reason for financing | Allowance for doubtful accounts | Assets Pledged | | Loan limit per entity | Maximum amount available for loan |
|--------|---|--|---|-----------------|----------------|---------------|---------------------------------------|--------------------------|------------------------------|---------------------------------|----------------|-------|-----------------------|-----------------------------------|
| | | | | during 2010 | Ending balance | | | | | | Item | Value | | |
| 19 | Uni-President (Vietnam) Co., Ltd. | Uni-President Vietnam Aquatic Breeding Co., Ltd. | Other receivables | VND 13,507,406 | VND13,507,406 | 10.50% | 2 | \$ - | Additional operating capital | \$ - | - | \$ - | VND200,000,000 | VND 613,153,155 |
| 20 | Uni-President (Philippines) Corp. | Uni-President Land Corp. | Long-term notes and accounts receivable | PHP 45,650 | PHP 45,650 | 7.00% | " | - | Investment loan | " | - | - | PHP 50,000 | PHP 50,000 (Note 2) |
| 21 | Uni-President Asia Holdings Ltd. | Uni-President Hong Kong Holdings Ltd. | Other receivables | RMB 616 | - | 1.00% | " | - | Additional operating capital | " | - | - | RMB 541,353 | RMB 2,165,412 (Note 7) |
| 22 | Tait Asia Co., Ltd. | Tait (H.K) Limited | Long-term accounts receivable-related parties | HKD 7,068 | HKD 7,068 | - | " | - | " | " | - | - | 291,245 | 291,245 (Note 4) |
| 23 | Tait (H.K) Limited | Tait Trading (Shanghai) Company Ltd. | " | HKD 92,972 | HKD 92,972 | - | " | - | " | " | - | - | HKD 120,000 | HKD 120,000 (Note 13) |
| | | Gocorp Ltd. | " | HKD 2,646 | HKD 2,628 | - | " | - | " | " | - | - | " | " |
| | | China National Advertising Co.,Ltd. | " | HKD 1,264 | - | - | " | - | " | " | - | - | " | " |
| | | Mekong Marketing Services Ltd. | " | HKD 530 | HKD 530 | - | " | - | " | " | - | - | " | " |
| 24 | Beijing President Enterprises Drinks and Food Co., Ltd. | Beijing President Food Co., Ltd. | Other receivables | RMB 10,000 | RMB 10,000 | 3.00% | " | - | " | " | - | - | RMB 72,090 | RMB 70,634 (Note 2) |

| Number | Name | Name of counterparty | Account | Maximum balance | | Interest rate | Nature of financing activity (Note 1) | Total transaction Amount | Reason for financing | Allowance for doubtful accounts | Assets Pledged | | Loan limit per entity | Maximum amount available for loan | |
|--------|--|--|-----------------------|-----------------|----------------|---------------|---------------------------------------|--------------------------|------------------------------|---------------------------------|----------------|-------|-----------------------|-----------------------------------|-----------|
| | | | | during 2010 | Ending balance | | | | | | Item | Value | | | |
| 25 | Chengdu President Enterprises Food Co., Ltd. | Kunming President Enterprises Food Co., Ltd. | Other receivables | RMB 54,000 | RMB 54,000 | 2.00%~3.00% | 2 | \$ - | Additional operating capital | \$ - | - | \$ - | RMB 100,000 | RMB 186,509 | (Note 2) |
| 26 | Uni-Splendor Corp. | Uni-Home Tech Corp. | " | US 2,100 | - | 3.00% | " | - | " | " | - | - | US 12,941 | US 12,941 | (Note 14) |
| 27 | Da Tong Ying Corp. | " | Long-term receivables | 22,359 | - | " | " | - | " | " | - | - | 78,216 | 78,216 | (Note 14) |

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

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

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

(Note 3)The total amount for loan is \$1,000,000; the maximum amount for trading partner is US28,000; If the company loaning to were owned 100% directly or indirectly by foreign subsidiaries, both the total amount for loan and the maximum amount for trading partner are 150% of its net worth; the loan term is one year but can be extended.

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

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

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

(Note 7)The total amount for loan is 40% of its net worth; the maximum amount for short-term financing is 10% of its net worth.

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

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

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

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

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

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

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

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

| Number | Name of endorsers | Endorsee | | Endorsement limit for a single entity | Highest balance during the period | Outstanding balance as at June 30, 2010 | Balance secured by collateral | Ratio of accumulated amount to net worth of the Company | Maximum amount of endorsement | |
|--------|------------------------------------|---|--------------------------|--|--------------------------------------|--|----------------------------------|---|----------------------------------|----------|
| | | Name of endorsees | Relationship (Note 1) | | | | | | | |
| 0 | Uni-President Enterprises Corp. | Cayman President Holdings Ltd. | 2 | \$ 33,210,779 | \$ 13,356,270 | \$ 10,031,482 | \$ - | 15.10 | \$ 66,421,558 | (Note 2) |
| | | Sanshui Jianlibao Commerce Co., Ltd | 3 | " | 3,803,200 | 3,185,650 | - | 4.80 | " | " |
| | | Kai Yu Investment Co., Ltd. | 2 | " | 1,755,500 | 1,685,900 | - | 2.54 | " | " |
| | | Tone Sang Construction Corp. | " | " | 1,440,000 | 1,370,000 | - | 2.06 | " | " |
| | | Kai Nan (BVI) Investment Co., Ltd. | 3 | " | 796,875 | 796,875 | - | 1.20 | " | " |
| | | Uni-President (Thailand) Ltd. | " | " | 764,850 | 764,850 | - | 1.15 | " | " |
| | | President Energy Development (Cayman Islands) Ltd. | " | " | 386,520 | 386,520 | - | 0.58 | " | " |
| | | President Entertainment Corp. | 2 | " | 530,000 | 330,000 | - | 0.50 | " | " |
| | | Kai Nan Investment Co., Ltd., etc. | 2、3、6 | " | 6,608,814 | 852,310 | - | 1.28 | " | " |
| 1 | Cayman President Holdings Ltd. | Uni-President Southeast Asia Holdings Ltd. | 2 | US 100,000 | US 60,000 | US 60,000 | - | 9.95 | US 100,000 | (Note 3) |
| 2 | Nanlien International Corp. | Tung Chang Enterprises Corp. | 1 | 500,000 | 11,100 | 10,100 | - | 0.94 | 1,000,000 | (Note 4) |
| | | Hui- Sheng Enterprises Corp. | 2 | " | 7,000 | 7,000 | - | 0.59 | " | " |
| | | Sheng-Miao Industrial Corp. | 1 | " | 3,600 | 3,600 | - | 0.31 | " | " |
| | | Tung Lien Enterprises Corp. | " | " | 2,000 | 2,000 | - | 0.17 | " | " |
| | | Nella Limited | " | " | 112,329 | - | - | - | " | " |
| | | Wei Lian Enterprises Corp. | 2 | " | 20,000 | - | - | - | " | " |
| 3 | President Tokyo Corp. | President Tokyo Renting Corp. | 3 | 1,500,000 | 540,000 | 540,000 | - | 174.88 | 1,500,000 | (Note 5) |
| 4 | Ton-Yi Industrial Corp. | Cayman Ton Yi Industrial Holdings Ltd. | " | 12,889,044 | US 114,000 | US 114,000 | - | 19.91 | 12,889,044 | (Note 6) |
| | | Fujian Ton Yi Tinplate Co., Ltd. | " | " | US 48,000 | US 39,000 | - | 6.81 | " | " |

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

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

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

1. Trading partner.
2. Majority owned subsidiary.
3. The Company and subsidiary owns over 50% ownership of the investee company.
4. A subsidiary jointly owned by the Company and the Company's directly-owned subsidiary.
5. Guaranteed by the Company according to the construction contract.
6. An investee company. The guarantees were provided based on the Company's proportionate share in the investee company.

(Note 2) The total amount of transactions of endorsement equal to 100% of the Company's net worth, the limit of endorsement for any single entity is 50% of the Company's net worth, and all of the related transactions are to be submitted to the stockholders' meeting for reference. The total amount was \$15,681,020 as of June 30, 2010.

(Note 3) The total amount of transactions of endorsement and the limit of endorsement for any single entity for Cayman President Holdings Ltd. is US100,000 and all of the related transactions are to be submitted to the Board of Directors' meeting for reference.

(Note 4) The total amount of transactions of endorsement for Nanlien International Corp. is \$1,000,000, the limit of endorsement for any single entity is \$500,000, and all of the related transactions are to be submitted to the stockholders' meeting for reference.

(Note 5) The total amount of transactions of endorsement for President Tokyo Corp. is \$1,500,000, the limit of endorsement for any single entity is \$1,500,000, and all of the related transactions are to be submitted to the stockholders' meeting for reference.

(Note 6) The total amount of transactions of endorsement equal to 70% of its net worth for Ton Yi Industrial Corp., the limit of endorsement for any single entity is 70% of its net worth, and all of the related transactions are to be submitted to the stockholders' meeting for reference.

(Note 7) The total amount of transactions of endorsement equal to 50% of its net worth for President Chain Store Corp., the limit of endorsement for any single entity is 20% of its net worth, and all of the related transactions are to be submitted to the stockholders' meeting for reference.

(Note 8) The total amount of transactions of endorsement equal to 100% of its net worth for President Fair Development Corp., the limit of endorsement for any single entity is 50% of its net worth, and all of the related transactions are to be submitted to the stockholders' meeting for reference.

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

(Note 10) Mech-President Corp. sold the equity of Shanghai President Machine Corp. to nonrelated party in May 2010.

(Note 11) The total amount of transactions of endorsement equal to 50% of its net worth for Mech-President Corp., the limit of endorsement for any single entity is 20% of its net worth, and all of the related transactions are to be submitted to the Board of Directors' meeting for reference.

(Note 12) The total amount of transactions of endorsement equal to 50% of its net worth for Wisdom Distribution Services Corp., the limit of endorsement for any single entity is 20% of its net worth, and all of the related transactions are to be submitted to the Board of Directors' meeting for reference.

(Note 13) The total amount of transactions of endorsement equal to 250% of its net worth for Kainan Plywood & Wood Mfg. Co. Ltd., the limit of endorsement for any single entity is 200% of its net worth, and all of the related transactions are to be submitted to the stockholders' meeting for reference.

(Note 14) The total amount of transactions of endorsement equal to 100% of its net worth for President Enterprises (China) Investment Co., Ltd. and the limit of endorsement for any single entity is 30% of its net worth.

(Note 15) The limit of transactions of endorsement between the subsidiaries of Cayman Ton Yi Industrial Holdings Ltd. in Mainland China is 100% of the subsidiary's net worth.

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

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

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

June 30, 2010

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

| Investor | Type and name of securities | Relationship with the issuer | Accounts (Note) | June 30, 2010 | | | | | |
|--|---|--|-----------------|------------------------------------|------------|----------------------------|--------------|----------|--|
| | | | | Number of shares (in thousands) | Book value | Percentage of ownership | Market value | Note | |
| Kai Nan Investment Co., Ltd. | Stock : | | | | | | | | |
| | Chimei Innolux Co.,Ltd. | — | 7 | 18,521 | \$ 618,612 | 0.23% | \$ 618,612 | — | |
| | New Century Info-Comm. Co., Ltd. | The subsidiary, President International Development Corp., is its director | 9 | 69,392 | 692,734 | 2.67% | - | — | |
| | Kai Nan (BVI) Investment Co., Ltd. | An investee company accounted for under the equity method | 11 | - | 747,221 | 100.00% | 723,770 | — | |
| | Chang-Tung Corporation Ltd. | An investee company of Nanlien International Corp. accounted for under the equity method | " | 1,000 | 11,585 | 25.00% | 11,493 | — | |
| | President Securities Corp. | Subsidiary accounted for under the equity method | " | 32,678 | 547,012 | 2.76% | 515,984 | (Note 1) | |
| Kai Yu Investment Co., Ltd. | Chimei Innolux Co.,Ltd. | — | 7 | 12,633 | 421,951 | 0.16% | 421,951 | — | |
| | President Securities Corp. | — | " | 1 | 9 | - | 9 | — | |
| | Qualtop Co., Ltd. etc. | — | 9 | 785 | 7,908 | 0.01%~ 7.96% | - | — | |
| | Kai Yu (BVI) Investment Co., Ltd. | An investee company accounted for under the equity method | 11 | 36,000 | 1,277,887 | 100.00% | 1,277,741 | — | |
| | Ton-Yi Industrial Corp. | Subsidiary accounted for under the equity method | " | 25,186 | 326,065 | 1.67% | 339,003 | (Note 2) | |
| | President Chain Store Corp. etc. | Subsidiary accounted for under the equity method. etc. | " | 34,500 | 877,285 | 0.40%~ 100.00% | 1,221,993 | " | |
| President International Trade And Investment Corp. | Beneficiary Certificates : The Pacific (ABC) Equity Fund | — | 6 | 43 | US 41,743 | - | US 41,743 | — | |
| Nanlien International Corp. | Stock : | | | | | | | | |
| | President International Development Corp. etc. | Subsidiary accounted for under the equity method. etc | 9 | 19,395 | 177,112 | 0.67%~ 15.44% | - | — | |
| | Lien Bo Enterprises Corp. etc. | An investee company accounted for under the equity method etc. | 11 | 100,404 | 1,361,261 | 20.00%~ 100.00% | 1,361,261 | — | |

| | | June 30, 2010 | | | | | | |
|---|--|--|-----------------|------------------|------------------|---------------|--------------|----------|
| Investor | Type and name of securities | Relationship with the issuer | Accounts (Note) | Number of shares | | Percentage of | | Note |
| | | | | (in thousands) | Book value | ownership | Market value | |
| President International Development Corp. | Beneficiary Certificates : | | | | | | | |
| | UPAMC Chindia Fund | — | 6 | 3,000 | \$ 29,880 | - | \$ 29,880 | — |
| | Stock : | | | | | | | |
| | Geovision Inc. etc. | — | " | 2,137 | 82,593 | - | 82,593 | — |
| | Convertible Bonds : | | | | | | | |
| | Tung Thih Electronic Co.,Ltd. | — | 7 | 100 | 11,895 | - | 11,895 | — |
| | Stock : | | | | | | | |
| | Chimei Innolux Co.,Ltd. | — | " | 18,354 | 613,029 | 0.23% | 613,029 | — |
| | Chunghwa Telecom Corp. etc. | — | " | 19,092 | 788,548 | - | 788,548 | — |
| | Beneficiary Certificates : | | | | | | | |
| | Even Star Fund | — | 9 | 1 | 63,548 | - | - | — |
| | Stock : | | | | | | | |
| | New Century Info-Comm. Co., Ltd. | The subsidiary, President International Development Corp., is its director | " | 138,564 | 1,383,283 | 5.33% | - | — |
| | Development International Corp. etc. | — | " | 89,172 | 766,645 | 0.48%~ | - | (Note 3) |
| | President (BVI) International Investment Holdings Ltd. | An investee company accounted for under the equity method | 11 | 113,976 | 9,609,527 | 100.00% | 9,609,527 | — |
| Ton Yu Investment Inc. | " | " | 110,000 | 669,446 | " | 669,446 | — | |
| President Life Sciences Co., Ltd. | " | " | 61,000 | 338,001 | " | 338,001 | (Note 4) | |
| President Fair Development Corp. | Subsidiary accounted for under the equity method | " | 445,500 | 3,433,766 | 40.50% | 3,433,766 | (Note 5) | |
| President Entertainment Corp. | " | " | 61,115 | 676,502 | 38.19% | 676,502 | (Note 6) | |
| Kang Na Hsiung Enterprises Co., Ltd. | An investee company accounted for under the equity method | " | 40,824 | 659,858 | 20.71% | 789,947 | (Note 7) | |
| Uni-President Development Corp. | " | " | 60,000 | 531,381 | 20.00% | 531,381 | — | |
| Scino Pharm Taiwan Ltd. etc. | An investee company accounted for under the equity method etc. | " | 49,971 | 532,622 | 4.06%~ 50.00% | 532,622 | — | |

| | | | | | | | | | June 30, 2010 | | |
|-----------------------------|---|---|-----------------|------------------|------------|---------------|--------------|--------------|---------------|--|--|
| Investor | Type and name of securities | Relationship with the issuer | Accounts (Note) | Number of shares | | Percentage of | | Market value | Note | | |
| | | | | (in thousands) | Book value | ownership | Market value | | | | |
| Ton-Yi Industrial Corp. | JFE Holdings Inc. | — | 7 | 250 | \$ 252,146 | 0.04% | \$ 252,146 | — | | | |
| | President International Development Corp. | Subsidiary accounted for under the equity method | 9 | 50,000 | 500,000 | 3.33% | — | — | | | |
| | Grand Bills Finance Co. etc. | — | " | 1,109 | 1,177 | 0.02%~ | — | — | | | |
| | | | | | | 1.11% | | — | | | |
| | Cayman Ton Yi Industrial Holdings Ltd. | An investee company accounted for under the equity method | 11 | 9,310 | 3,962,109 | 100.00% | 3,962,115 | — | | | |
| | Tovecan Corp. | " | " | — | 83,494 | 51.00% | 83,494 | — | | | |
| President Chain Store Corp. | Beneficiary Certificates : | | | | | | | | | | |
| | JIH Sun Bond Fund | — | 6 | 162,068 | 2,291,276 | — | 2,291,276 | — | | | |
| | Capital Income Fund | — | " | 129,642 | 2,000,888 | — | 2,000,888 | — | | | |
| | Fuhwatrust Bond Fund | — | " | 120,063 | 1,661,202 | — | 1,661,202 | — | | | |
| | Yuanta Trust Wan Tai Bond Fund | — | " | 69,033 | 1,000,062 | — | 1,000,062 | — | | | |
| | PCA Well Pool Fund | — | " | 76,938 | 1,000,054 | — | 1,000,054 | — | | | |
| | Polaris De Bao Fund | — | " | 87,013 | 1,000,052 | — | 1,000,052 | — | | | |
| | Prudential Financial Bond Fund | — | " | 19,800 | 300,012 | — | 300,012 | — | | | |
| | Stock : | | | | | | | | | | |
| | Chimei Innolux Co.,Ltd. | — | 7 | 18,557 | 619,803 | 0.25% | 619,803 | — | | | |
| | President Securities Corp. | Subsidiary accounted for under the equity method | " | 31,357 | 498,575 | 2.64% | 498,575 | — | | | |
| | Duskin Co., Ltd. | — | " | 300 | 164,230 | 0.45% | 164,230 | — | | | |
| | Presicarre Corp. | Subsidiary accounted for under the equity method | 9 | 122,611 | 6,412,562 | 19.50% | — | — | | | |
| | President Fair Development Corp. | " | " | 209,000 | 1,784,284 | 19.00% | — | — | | | |
| | President International Development Corp. | " | " | 50,000 | 500,000 | 3.33% | — | — | | | |
| | New Century Info-Comm. Co., Ltd. etc. | — | " | 106,266 | 794,205 | 0.02%~ | — | — | | | |
| | | | | | | 19.93% | | | | | |
| | President Chain Store (BVI) Holdings Ltd. | | 11 | 77,053 | 2,469,164 | 100.00% | 2,469,051 | — | | | |
| | PCSC BVI(China) Ltd. | " | " | 50,513 | 1,059,813 | " | 1,059,856 | — | | | |

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

June 30, 2010

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

June 30, 2010

| Investor | Type and name of securities | Relationship with the issuer | Accounts (Note) | Number of shares | | Percentage of | | Market value | Note |
|--|--|---|-----------------|------------------|---------------|---------------|---------------|--------------|------|
| | | | | (in thousands) | Book value | ownership | | | |
| President (B.V.I.) | Stock : | | | | | | | | |
| International | Accuary Inc. | — | 7 | 4,627 | US 30,678 | — | US 30,678 | — | |
| Investment | WantWant China Holdings Limited | — | " | 14,000 | HK 124,600 | — | HK 124,600 | — | |
| Holdings Ltd. | New Focus Auto etc. | — | " | 24,044 | HK 73,331 | — | HK 73,331 | — | |
| | Private equity fund : | | | | | | | | |
| | Promontoria Ltd. | — | 9 | — | US 14,412 | — | — | — | |
| | Stock : | | | | | | | | |
| | Xiang Lu Industries Ltd. etc. | — | " | 97,653 | US 21,345 | 3.77%~ | — | — | |
| | | | | | | 19.30% | | | |
| | Private equity fund : | | | | | | | | |
| | PIIH Investment | — | 11 | 62,000 | US 62,000 | 100.00% | US 62,000 | — | |
| | Stock : | | | | | | | | |
| | Uni-Home Tech Corp. | An investee company accounted for under the equity method | " | 47,472 | US 63,816 | 50.00% | US 63,816 | — | |
| | President Energy Development (Cayman Islands) Ltd. | " | " | 13,700 | US 11,734 | 40.29% | US 11,734 | — | |
| | Outlook Investment Pte Ltd. | " | " | 9,608 | US 15,090 | 25.00% | US 15,090 | — | |
| | AndroScience Corp. etc. | " | " | 11,080 | US 2,805 | 20.27%~ | US 2,805 | — | |
| | | | | | | 41.32% | | | |
| Uni-Home Tech Corp. | Uni-Splendor Corp. | " | " | 1,000 | US 32,353 | 100.00% | US 32,353 | — | |
| | Ever-Splendor Electrics (Shenzhen) Co., Ltd. | " | " | — | US 46,772 | " | US 46,818 | — | |
| | Da Tong Ying Corp. | " | " | 19,900 | US 6,128 | " | US 6,082 | — | |
| | Grand-Prosper (HK) Limited. | " | " | 155,094 | (US 49,363) | " | — | — | |
| Uni-President Hong Kong Holdings Ltd. | President Enterprises(China) Inverstment Co., Ltd. | " | " | — | RMB 5,091,351 | " | RMB 5,091,351 | — | |
| President Enterprises (China) Investment Co., Ltd. | Kunshan Sanwa Food Industry Co., Ltd. | — | 9 | — | RMB 733 | 15.00% | — | — | |
| | Kunshan President Enterprises Food Co., Ltd. | An investee company accounted for under the equity method | 11 | — | RMB 596,938 | 100.00% | RMB 596,938 | — | |

| June 30, 2010 | | | | | | | | | | | |
|--|---|--|-----------------|------------------|------------|---------------|--------------|---------|---------|---------|---|
| Investor | Type and name of securities | Relationship with the issuer | Accounts (Note) | Number of shares | | Percentage of | | | Note | | |
| | | | | (in thousands) | Book value | ownership | Market value | | | | |
| President Enterprises (China) Investment Co., Ltd. | Guangzhou President Enterprises Co., Ltd. | An investee company accounted for under the equity method | 11 | - | RMB | 505,268 | 100.00% | RMB | 505,268 | — | |
| | Wuhan President Enterprises Food Co., Ltd. | | " | - | RMB | 486,403 | " | RMB | 486,403 | — | |
| | Chengdu President Enterprises Food Co., Ltd. | | " | " | - | RMB | 466,271 | " | RMB | 466,271 | — |
| | Zhengzhou President Enterprises Co., Ltd. | | " | " | - | RMB | 352,880 | 100.00% | RMB | 352,880 | — |
| | Hefei President Enterprises Co., Ltd. | | " | " | - | RMB | 202,412 | " | RMB | 202,412 | — |
| | Xinjiang President Enterprises Food Co., Ltd. | | " | " | - | RMB | 195,093 | " | RMB | 195,093 | — |
| | Fuzhou President Enterprises Co., Ltd. | | " | " | - | RMB | 179,988 | " | RMB | 179,988 | — |
| | Shenyang President Enterprises Co., Ltd. | | " | " | - | RMB | 178,157 | " | RMB | 178,157 | — |
| | Beijing President Enterprises Drinks and Food Co., Ltd. | | " | " | - | RMB | 176,586 | " | RMB | 176,586 | — |
| | Kunming President Enterprises Food Co., Ltd. | | " | " | - | RMB | 98,727 | 75.00% | RMB | 98,727 | — |
| | Nanchang President Enterprises Co., Ltd. | | " | " | - | RMB | 137,407 | 72.18% | RMB | 137,407 | — |
| | Jinmailang Beverage (Beijing) Co., Ltd. | | " | " | - | RMB | 346,327 | 40.40% | RMB | 346,327 | — |
| | Harbin President Enterprises Co., Ltd. etc. | | " | " | - | RMB | 100,525 | 45.00%~ | RMB | 124,952 | — |
| | | | | | | | | 100.00% | | | |
| Chengdu President Enterprises Food Co., Ltd. | Yantai North Andre Juice Co., Ltd. | — | 7 | 424,184 | RMB | 144,652 | 9.95% | RMB | 144,652 | — | |
| | Heilongjiang Wondersun Dairy Co. | — | 9 | 6,950 | RMB | 22,167 | 1.80% | | - | — | |
| | United Advisor Venture Management Ltd. etc. | An investee company accounted for under the equity method etc. | 11 | - | RMB | 116,126 | 19.87%~ | RMB | 116,126 | — | |
| | | | | | | 50.00% | | | | | |
| Cayman Ton Yi Industrial Holdings Ltd. | Cayman Fujian Ton Yi Industrial Holdings Ltd. | " | " | 9 | US | 119,335 | 100.00% | US | 117,797 | — | |
| | Cayman Jiangsu Ton Yi Industrial Holdings Ltd. | " | " | 5 | US | 67,927 | " | US | 64,100 | — | |
| | Wuxi Ton Yi Industrial Packaging Co., Ltd. | " | " | - | US | 16,054 | " | US | 16,054 | — | |
| | Chengdu Ton Yi Industrial Packaging Co., Ltd. etc. | " | " | 1 | US | 5,709 | " | US | 5,709 | — | |
| Cayman Fujian Ton Yi Industrial Holdings Ltd. | Stock : Fujian Ton Yi Tinplate Co., Ltd. | An investee company accounted for under the equity method | " | - | US | 117,796 | 86.80% | US | 117,796 | — | |

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

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

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

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

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

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

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

(Note 7) 24,313,000 shares of outstanding common stock of Kang Na Hsiung Enterprises Co., Ltd. with book value of \$392,983,000 was used as collateral for loan.

(Note) The code number explanation is as follows :

1. Financial assets held for trading
2. Available-for-sale financial assets - current
3. Held-to-maturity financial assets - current
4. Financial assets carried at cost - current
5. Investments in bonds without active markets - current
6. Financial assets at fair value through profit or loss - current
7. Available-for-sale financial assets - non-current
8. Held-to-maturity financial assets - non-current
9. Financial assets carried at cost - non-current
10. Investments in bonds without active markets - non-current

11. Long-term equity investments accounted for under the equity method
12. Long-term equity investments held for disposal
13. Cash equivalents

4. The cumulative buying or selling amount of one specific security exceeding the lower of \$100,000 or 20 percent of the contributed capital (Unit in thousands of currencies indicated):

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

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

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

| Investor | Type of securities | General ledger account (Note) | Name of the counter-party | Relationship | Beginning balance | | Addition | | Disposal | | | | Other increase (decrease) | | Ending balance | |
|---|---|-------------------------------|---------------------------|--------------|---------------------------------|-------------|---------------------------------|--------|---------------------------------|------------|--------------|-------------------------|---------------------------------|------------|---------------------------------|-------------|
| | | | | | Number of shares (in thousands) | Amount | Number of shares (in thousands) | Amount | Number of shares (in thousands) | Sale Price | Book value | Gain (loss) on disposal | Number of shares (in thousands) | Amount | Number of shares (in thousands) | Amount |
| President (BVI) International Holdings Ltd. | Convertible Bonds: Bank of America Corporation | 1 | - | - | 3,000 | US 3,203 | - | \$ - | (3,000) | US 3,224 | (US 3,203) | US 21 | - | \$ - | - | \$ - |
| | LG Display | " | - | - | 13,800 | US 14,942 | - | - | (13,800) | US 15,146 | (US 14,942) | US 204 | - | - | - | - |
| | YTL Corp Finance Labuan | " | - | - | 3,000 | US 4,313 | - | - | (3,000) | US 4,348 | (US 4,313) | US 35 | - | - | - | - |
| | Stock : WantWant China Holdings Limited | 7 | - | - | 21,000 | HKD 114,240 | - | - | (7,000) | HKD 40,452 | (HKD 21,212) | HKD 19,240 | - | HKD 31,572 | 14,000 | HKD 124,600 |

(Note) The code number explanation is as follows :

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

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

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

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

| Purchases/sales company | Name of the counter party | Relationship | Description of transaction | | | | Description and reasons for difference in transaction terms compared to non-related party transactions | | Notes or accounts receivable / (payable) | | |
|---------------------------------|------------------------------------|--|----------------------------|--------------------|------------------------------------|--------------|--|---------------|--|--|------|
| | | | Purchases/sales | Amount | Percentage of net purchases /sales | Credit terms | Unit Price | Credit Period | Amount | Percentage of Notes or accounts receivable / (payable) | Note |
| Uni-President Enterprises Corp. | Uni-President Cold Chain Corp. | Subsidiary accounted for under the equity method | (Sales) | (\$ 3,287,017) | (15%) | (Note1) | \$ - | (Note1) | \$ 987,058 | 17 | - |
| Corp. | Tung Ang Enterprises Corp. | An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method | " | (3,098,619) | (14%) | " | - | " | 664,471 | 11 | - |
| | President Chain Store Corp. | Subsidiary accounted for under the equity method | " | (1,228,992) | (5%) | " | - | " | 226,938 | 4 | - |
| | Retail Support International Corp. | " | " | (924,399) | (4%) | " | - | " | 210,644 | 4 | - |
| | Tung Hsiang Enterprises Corp. | An investee company of Nanlien International Corp. accounted for under the equity method | " | (757,729) | (3%) | " | - | " | 296,151 | 5 | - |
| | TTET Union Corp. | Subsidiary accounted for under the equity method | " | (656,272) | (3%) | " | - | " | 61,918 | 1 | - |
| | Tung Shun Enterprises Corp. | An investee company of Nanlien International Corp. accounted for under the equity method | Purchases (Sales) | 476,354 (508,103) | 3% (2%) | " | - | " | (59,004) (247,740) | (3) 4 | - |
| | Uni-President Vendor Corp. | Subsidiary accounted for under the equity method | " | (313,573) | (1%) | " | - | " | 68,451 | 1 | - |

| Purchases/sales company | Name of the counter party | Relationship | Description of transaction | | | | Description and reasons for difference in transaction terms compared to non-related party transactions | | Notes or accounts receivable / (payable) | | |
|---------------------------------|--|--|----------------------------|---------------|------------------------------------|--|--|---------------|--|--|------|
| | | | Purchases/sales | Amount | Percentage of net purchases /sales | Credit terms | Unit Price | Credit Period | Amount | Percentage of Notes or accounts receivable / (payable) | Note |
| Uni-President Enterprises Corp. | Kuan Chang Enterprises Corp. | An investee company of Nanlien International Corp. accounted for under the equity method | (Sales) | (\$ 290, 811) | (1%) | (Note1) | \$ - | (Note1) | \$ 93, 754 | 2 | - |
| | Tung Chang Enterprises Corp. | " | " | (271, 530) | (1%) | " | - | " | 30, 653 | 1 | - |
| | Tone Chu Enterprises Corp. | " | " | (235, 207) | (1%) | " | - | " | 83, 794 | 1 | - |
| | Far-Tung Enterprises Corp. | " | " | (223, 395) | (1%) | " | - | " | 52, 387 | 1 | - |
| | Tung Yi Enterprises Corp. | " | " | (197, 124) | (1%) | " | - | " | 90, 165 | 2 | - |
| | Tung Che Enterprises Corp. | " | " | (149, 368) | (1%) | " | - | " | 74, 133 | 1 | - |
| | Tung-Hsiang Enterprises Corp. | " | " | (147, 626) | (1%) | " | - | " | 63, 590 | 1 | - |
| | Hsin Tung Enterprises Corp. | " | " | (130, 439) | (1%) | " | - | " | 11, 787 | - | - |
| | Tung Yu Enterprises Corp. | " | " | (115, 223) | (1%) | " | - | " | 12, 474 | - | - |
| | Chang-Tung Corporation Ltd. | " | " | (105, 113) | - | " | - | " | 13, 543 | - | - |
| | Wei-Tong Enterprises Coporation | " | " | (101, 274) | - | " | - | " | 14, 576 | - | - |
| | President Kikkoman Inc. | Subsidiary accounted for under the equity method | Purchases | 458, 709 | 3% | " | - | " | (72, 075) | (3) | - |
| | President Nisshin Corp. | " | " | 214, 210 | 2% | " | - | " | (49, 867) | (2) | - |
| | President Packaging Corp. | " | " | 105, 954 | 1% | " | - | " | (26, 827) | (1) | - |
| Scino Pharm Taiwan Ltd. | Scino Pharm (Kunshan) Biochemical Technology Co., Ltd. | An investee company of SPT International Ltd. accounted under the equity method | " | 275, 491 | 33% | Payment shall be made after the buyer's acceptance | - | - | (128, 063) | (35) | - |

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

| Purchases/sales company | Name of the counter party | Relationship | Description of transaction | | | | Description and reasons for difference in transaction terms compared to non-related party transactions | | Notes or accounts receivable / (payable) | | |
|---|---|---|----------------------------|--------------|------------------------------------|--|--|---------------|--|--|------|
| | | | Purchases/sales | Amount | Percentage of net purchases /sales | Credit terms | Unit Price | Credit Period | Amount | Percentage of Notes or accounts receivable / (payable) | Note |
| Ton-Yi Industrial Corp. | TTET Union Corp. | An investee company accounted for under the equity method | (Sales) | (\$ 135,487) | (1%) | Closes its accounts 30 days after the end of each month | \$ - | - | \$ 23,383 | 1 | - |
| | Toyota Tsusho Corp. | Director | Purchases | 2,855,863 | 34% | The same with the party | - | - | (317,930) | (51) | - |
| Tait Marketing And Distribution Co., Ltd. | Tait Distribution Service Co.,Ltd. | Subsidiary accounted for under the equity method | " | 103,238 | 38% | One month after shipping | - | - | (36,225) | (38) | - |
| Tait Distribution Service Co., Ltd. | Tait Marketing And Distribution Co., Ltd. | " | (Sales) | (103,238) | (99%) | One month after shipping | - | - | 36,225 | 99 | - |
| President Information Corp. | President Chain Store Corp. | " | (Service revenue) | (279,419) | (72%) | Closes its accounts 30 days after the end of each month | - | - | 126,579 | - | - |
| President Chain Store Corp. | Retail Support International Corp. | " | Purchases | 19,609,117 | 52% | Closes its accounts 10~54 days after the end of each month | (Note2) | - | (5,419,782) | (46) | - |
| | Uni-President Cold Chain Corp. | " | " | 9,601,051 | 25% | Closes its accounts 20~70 days after the end of each month | " | - | (3,455,641) | (29) | - |
| | Wisdom Distribution Services Corp. | An investee company accounted for under the equity method | " | 5,283,171 | 14% | Closes its accounts 30~60 days after the end of each month | " | - | (1,845,975) | (16) | - |
| | Uni-President Enterprises Corp. | The Company | " | 1,228,992 | 3% | Closes its accounts 30 days after the end of each month | - | - | (226,938) | - | - |
| | Qware Systems And Services Corp. | Subsidiary accounted for under the equity method | " | 173,554 | 1% | Closes its accounts 45 days after the end of each month | - | - | (147,137) | (1) | - |

| Purchases/sales company | Name of the counter party | Relationship | Description of transaction | | | | Description and reasons for difference in transaction terms compared to non-related party transactions | | Notes or accounts receivable / (payable) | | |
|------------------------------------|------------------------------------|--|----------------------------|---------------|------------------------------------|--|--|---------------|--|--|------|
| | | | Purchases/sales | Amount | Percentage of net purchases /sales | Credit terms | Unit Price | Credit Period | Amount | Percentage of Notes or accounts receivable / (payable) | Note |
| President Chain Store Corp. | President Transnet Corp. | Subsidiary accounted for under the equity method | Operating cost | \$ 280,880 | 1% | Closes its accounts 30 days after the end of each month | \$ - | - | (\$ 57,860) | - | - |
| Uni-President Cold Chain Corp. | President Chain Store Corp. | " | (Sales) | (9,601,051) | (98%) | Closes its accounts 20~70 days after the end of each month | (Note3) | - | 3,455,641 | 97 | - |
| | Uni-President Enterprises Corp. | The Company | Purchases | 3,287,017 | 37% | Closes its accounts 30 days after the end of each month | - | - | (987,058) | (31) | - |
| | President Musashino Corp. | Subsidiary accounted for under the equity method | " | 658,551 | 7% | Closes its accounts 45 days after the end of each month | - | - | (261,849) | (8) | - |
| Retail Support International Corp. | President Chain Store Corp. | " | (Sales) | (19,609,117) | (88%) | Closes its accounts 10~54 days after the end of each month | (Note3) | - | 5,419,872 | 81 | - |
| | President Drugstore Business Corp. | An investee company of President Chain Store Corp. accounted for under the equity method | " | (2,753,780) | (12%) | Closes its accounts 45~60 days after the end of each month | - | - | 777,880 | 17 | - |
| | President Coffee Corp. | Subsidiary accounted for under the equity method | " | (202,290) | (1%) | Closes its accounts 15~28 days after the end of each month | - | - | 34,365 | 1 | - |
| Retail Support International Corp. | Tung Ang Enterprises Corp. | An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method | Purchases | 632,180 | 3% | Closes its accounts 30 days after the end of each month | - | - | (204,214) | (3) | - |
| | Uni-President Enterprises Corp. | The Company | " | 924,399 | 5% | Closes its accounts 30~95 days after the end of each month | - | - | (210,644) | (3) | - |
| | President Pharmaceutical Corp. | An investee company of President Chain Store Corp. accounted for under the equity method | " | 384,852 | 2% | Closes its accounts 30~90 days after the end of each month | - | - | (249,433) | (3) | - |

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

| Purchases/sales company | Name of the counter party | Relationship | Description of transaction | | | | Description and reasons for difference in transaction terms compared to non-related party transactions | | Notes or accounts receivable / (payable) | | |
|-----------------------------------|---|--|----------------------------|---------------|------------------------------------|---|--|---------------|--|--|------|
| | | | Purchases/sales | Amount | Percentage of net purchases /sales | Credit terms | Unit Price | Credit Period | Amount | Percentage of Notes or accounts receivable / (payable) | Note |
| Tung Ang Enterprises Corp. | Retail Support International Corp. | Subsidiary accounted for under the equity method | (Sales) | (\$ 632, 180) | (18%) | Closes its accounts 30 days after the end of each month | \$ - | - | \$ 204, 214 | 22 | - |
| Tung Ang Enterprises Corp. | Tun Hsiang Enterprises Corp. | An investee company of Nanlien International Corp. accounted for under the equity method | (Sales) | (642, 619) | (18%) | 77 days after shipping | - | - | 309, 380 | 33 | - |
| | Far-Tung Enterprises Corp. | " | " | (255, 807) | (7%) | 45 days after shipping | - | - | 77, 071 | 8 | - |
| | Tung Yu Enterprises Corp. | " | " | (222, 245) | (6%) | 46 days after shipping | - | - | 28, 650 | 3 | - |
| | Tone Chu Enterprises Corp. | " | " | (149, 947) | (4%) | Closes its accounts 30 days after the end of each month | - | - | 63, 534 | 7 | - |
| | Huei Tung Enterprises Corp. | " | " | (133, 831) | (4%) | Closes its accounts 80 days after the end of each month | - | - | 74, 459 | 8 | - |
| | Hsin Tung Enterprises Corp. | " | " | (114, 022) | (3%) | 15 days after shipping | - | - | 13, 829 | 1 | - |
| | Uni-President Enterprises Corp. | The Company | Purchases | 3, 098, 619 | 100% | (Note 4) | - | - | (664, 471) | (96) | - |
| Vision Distribution Service Corp. | Wisdom Distribution Services Corp. | An investee company of President Chain Store Corp. accounted for under the equity method | (Sales) | (297, 949) | (49%) | Closes its accounts 65 days after the end of each month | - | - | 121, 925 | 30 | - |
| Muji (Taiwan) Co. Ltd. | Representatives of Ryohin Keikaku Co., Ltd. | An investor company of Muji (Taiwan) Co., Ltd. accounted for under the equity method. | Purchases | 311, 844 | 77% | Closes its accounts 30 days after the end of each month | - | - | (17, 696) | (90) | - |

| Purchases/sales company | Name of the counter party | Relationship | Description of transaction | | | | Description and reasons for difference in transaction terms compared to non-related party transactions | | Notes or accounts receivable / (payable) | | |
|-------------------------------------|---------------------------------------|---|----------------------------|---------------|---------------------------------------|--|--|---------------|--|------------------------|------|
| | | | Purchases/ sales | Amount | Percentage of net purchases /sales | Credit terms | Unit Price | Credit Period | Percentage of Notes or accounts receivable / (payable) | | Note |
| | | | | | | | | | Amount | receivable / (payable) | |
| Lien Bo Enterprises Corp. | Retail Support International Corp. | Subsidiary accounted for under the equity method | (Sales) | (\$ 250, 240) | (39%) | Closes its accounts 15~70 days after the end of each month | \$ - | - | \$ 98, 932 | 46 | - |
| | Nanlien International Corp. | " | Purchases | 493, 867 | 79% | Closes its accounts 15~60 days after the end of each month | - | - | (17, 489) | (51) | - |
| | Union Chinese Corp. | An investee company of Nanlien International Corp. accounted for under the equity method | " | 114, 406 | 18% | Closes its accounts 30 days after the end of each month | - | - | (4, 008) | (11) | - |
| Tung Hsiang Enterprises Corp. | Presicarre Corp. | " | (Sales) | (380, 361) | (26%) | Closes its accounts 60 days after the end of each month | - | - | 176, 937 | 30 | - |
| | Uni-President Enterprises Corp. | The Company | Purchases | 757, 729 | 50% | Two months | - | - | (296, 151) | (47) | - |
| | Tung Ang Enterprises Corp. | An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method | " | 642, 619 | 42% | 77 days after shipping | - | - | (309, 380) | (49) | - |
| | Hi-Life International Co., Ltd. | Subsidiary accounted for under the equity method | " | 151, 268 | 10% | Closes its accounts 45 days after the end of each month | - | - | (62, 321) | (10) | - |
| Tung Shun Enterprises Corp. | Uni-President Enterprises Corp. | The Company | " | 508, 103 | 89% | Two months | - | - | (247, 740) | (95) | - |
| Tung Yi Enterprises Corp. | " | " | " | 197, 124 | 90% | one months | - | - | (90, 165) | (95) | - |
| Tung Che Enterprises Corp. | " | " | " | 149, 368 | 72% | Two months | - | - | (74, 133) | (78) | - |

| Purchases/sales company | Name of the counter party | Relationship | Description of transaction | | | | Description and reasons for difference in transaction terms compared to non-related party transactions | | Notes or accounts receivable / (payable) | | Note |
|---|------------------------------------|--|----------------------------|------------|------------------------------------|---|--|---------------|--|--|------|
| | | | Purchases/sales | Amount | Percentage of net purchases /sales | Credit terms | Unit Price | Credit Period | Amount | Percentage of Notes or accounts receivable / (payable) | |
| Tung-Hsiang Enterprises Corp. | Uni-President Enterprises Corp. | The Company | Purchases | \$ 147,626 | 63% | Two months | \$ - | - | (\$ 63,590) | (67) | - |
| Hsin Tung Enterprises Corp. | " | " | " | 130,439 | 50% | 46 days after shipping | - | - | (11,787) | (36) | - |
| | Tung Ang Enterprises Corp. | An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method | " | 114,022 | 44% | 15 days after shipping | - | - | (13,829) | (43) | - |
| Tung-Yu Enterprises Corp. | Uni-President Enterprises Corp. | The Company | " | 115,223 | 32% | Two weeks after shipping | - | - | (12,474) | (15) | - |
| | Tung Ang Enterprises Corp. | An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method | " | 222,245 | 61% | 46 days after shipping | - | - | (28,650) | (60) | - |
| Tone Chu Enterprises Corp. | Presicarre Corp. | Subsidiary accounted for under the equity method | (Sales) | (201,768) | (52%) | Closes its accounts 60 days after the end of each month | - | - | 88,856 | 53 | - |
| | Uni-President Enterprises Corp. | The Company | Purchases | 235,207 | 58% | Two months | - | - | (83,794) | (56) | - |
| | Tung Ang Enterprises Corp. | An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method | " | 149,947 | 37% | Closes its accounts 30 days after the end of each month | - | - | (63,534) | (43) | - |
| President Logistics International Corp. | Uni-President Cold Chain Corp. | Subsidiary accounted for under the equity method | (Sales) | (330,007) | (41%) | Closes its accounts 35 days after the end of each month | - | - | 129,686 | 60 | - |
| | Retail Support International Corp. | " | " | (276,816) | (34%) | Closes its accounts 20 days after the end of each month | - | - | 50,513 | 3 | - |

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

| Purchases/sales company | Name of the counter party | Relationship | Description of transaction | | | | Description and reasons for difference in transaction terms compared to non-related party transactions | | Notes or accounts receivable / (payable) | | | Note |
|---|---|---|----------------------------|------------|------------------------------------|------------------------------|--|---------------|--|--|---|------|
| | | | Purchases/sales | Amount | Percentage of net purchases /sales | Credit terms | Unit Price | Credit Period | Amount | Percentage of Notes or accounts receivable / (payable) | | |
| Wuxi Ton Yi Industrial Packaging Co., Ltd. | Jiangsu Ton Yi Tinplate Co., Ltd. | An investee company of Cayman Jiangsu Ton Yi Industrial Holdings Ltd. accounted for under the equity method | Purchases | US 6,706 | 63% | 67 days after giving invoice | \$ - | - | (US 1,652) | (35) | - | |
| | Fujian Ton Yi Tinplate Co., Ltd. | " | " | US 3,860 | 37% | " | - | - | (US 2,380) | (50) | - | |
| Jiangsu Ton Yi Tinplate Co., Ltd. | Wuxi Ton Yi Industrial Packaging Co., Ltd. | An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method | (Sales) | (US 6,706) | (9%) | " | - | - | US 1,652 | 5 | - | |
| | Cayman Ton Yi Industrial Holdings Ltd. | An investor company of Jiangsu Ton Yi Tinplate Co., Ltd. accounted for under the equity method | Purchases | US 54,340 | 85% | 35 days after shipping | - | - | (US 4,490) | (60) | - | |
| Fujian Ton Yi Tinplate Co., Ltd. | Chengdu Ton Yi Industrial Packaging Co., Ltd. | An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method | (Sales) | (US 8,792) | (8%) | 67 days after giving invoice | - | - | US 3,765 | 7 | - | |
| | Wuxi Ton Yi Industrial Packaging Co., Ltd. | " | " | (US 3,860) | (4%) | " | - | - | US 2,380 | 5 | - | |
| | Cayman Ton Yi Industrial Holdings Ltd. | An investor company of Fujian Ton Yi Tinplate Co., Ltd. accounted for under the equity method | Purchases | US 79,948 | 85% | 35 days after shipping | - | - | (US 7,655) | (75) | - | |
| Chengdu Ton Yi Industrial Packaging Co., Ltd. | Fujian Ton Yi Tinplate Co., Ltd. | An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method | " | US 8,792 | 63% | 67 days after giving invoice | - | - | (US 3,765) | (69) | - | |

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

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

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

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

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

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

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

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

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

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

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

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

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

| The name of the Company | Name of the counter party | Relationship | Other receivables-related party | | Turnover rate | Overdue receivables | | Subsequent collections | Allowance for doubtful accounts |
|---|--|--|---------------------------------|-------------|---------------|---------------------|--|---------------------------|------------------------------------|
| | | | General ledger account | Amount | | Amount | Action adopted for overdue accounts | | |
| Uni-President Enterprises Hong Kong Holdings Ltd. | President Enterprises (China) Investment Co., Ltd. | An investee company accounted for under the equity method | Other receivables | RMB 225,616 | - | \$ - | - | \$ - | - |
| Uni-President Enterprises China Holdings Ltd. | Beijing President Enterprises Drinks & Food Co., Ltd. | An investee company of President Enterprises (China) Investment Co., Ltd. accounted for under the equity method | " | RMB 88,282 | - | - | - | - | - |
| | Wuhan President Enterprises Food Co., Ltd. | " | " | RMB 67,909 | - | - | - | - | - |
| | Guangzhou President Enterprises Co., Ltd. | " | " | " | - | - | - | - | - |
| | Kunshan President Enterprises Food Co., Ltd. | " | " | " | - | - | - | - | - |
| | Chengdu President Enterprises Food Co., Ltd. | " | " | " | - | - | - | - | - |
| | Uni-President Asia Holdings Ltd. | An investee company accounted for under the equity method | " | RMB 54,327 | - | - | - | - | - |
| | Hefei President Enterprises Co., Ltd. | An investee company of President Enterprises (China) Investment Co., Ltd. accounted for under the equity method | " | RMB 33,955 | - | - | - | - | - |
| | Harbin President Enterprises Co., Ltd. | " | " | " | - | - | - | - | - |
| | Shenyang President Enterprises Co., Ltd. | " | " | " | - | - | - | - | - |
| Kai Yu (BVI) Investment Co., Ltd. | Cayman President Holdings Ltd. | Subsidiary accounted for under the equity method | " | US 11,080 | - | - | - | - | - |
| | Zhongshan President Enterprises Co., Ltd. | An investee company of Kai Nan (BVI) Investment Co., Ltd. accounted for under the equity method | " | US 8,000 | - | - | - | - | - |

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

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

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

(1) For the Company's derivative financial instrument transactions, please refer to Note 10(3).

(2) The derivative financial instrument transactions of the subsidiaries

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

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

(B) Additional disclosure information :

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

(2) Disclosure information of investee company

Related information on investee companies for the period ended June 30, 2010 (Units in thousands of currencies indicated)

| Investors | Name of investees | Address | Main Business | Original investments | | Holding status | | | Net income (loss) of the investee | Income (loss) recognized by the Company | Note |
|---------------------------------|--|---------------------------------|---|--------------------------------------|---|-----------------------|-------------------------|---------------|-----------------------------------|---|------------|
| | | | | Ending balance of the current period | Ending balance of prior period (Note 1) | Shares (in thousands) | Percentage of ownership | Book value | | | |
| Uni-President Enterprises Corp. | Cayman President Holdings Ltd. | Grand Cayman Cayman Islands | Professional investment | \$ 5,072,955 | \$ 5,072,955 | 156,136 | 100.00% | \$ 18,943,226 | \$ 1,357,126 | \$ 1,357,126 | Subsidiary |
| | Kai Nan Investment Co., Ltd. | Tainan Hsien | " | 3,793,014 | 3,793,014 | 379,301 | " | 2,665,755 | 286,473 | 286,473 | " |
| | Kai Yu Investment Co., Ltd. | " | " | 4,662,054 | 4,662,054 | 379,705 | " | 1,934,191 | 415,660 | 414,003 | " |
| | President International Trade and Investment Corp. | Trotola, British Virgin Islands | " | 582,546 | 1,750,533 | 10,700 | " | 1,604,523 | (136) | (136) | " |
| | President Global Corp. | Buena Park, CA, U.S.A. | Instant noodles and juice can importation | 147,250 | 147,250 | 500 | " | 572,864 | 60,426 | 60,426 | " |
| | Nanlien International Corp. | Taipei City | Importation and exportation business | 525,890 | 525,890 | 99,999 | 99.99% | 1,052,070 | 94,103 | 94,633 | " |
| | Tung Ho Development Corp. | Taipei Hsien | Entertainment business | 3,016,930 | 3,016,930 | 72,120 | 72.12% | 504,310 | (63,891) | (46,078) | " |
| | President International Development Corp. | Taipei City | Investment on manufacturing business | 10,251,454 | 9,421,304 | 1,020,515 | 68.03% | 9,892,931 | 612,957 | 401,256 | " |
| | Tait Marketing and Distribution Co., Ltd. | " | Product marketing agents and logistics | 704,360 | 704,360 | 60,192 | 63.70% | 594,963 | (33,333) | (21,231) | " |
| | President Entertainment Corp. | Tainan Hsien | Entertainment business | 1,250,717 | 1,250,717 | 98,885 | 61.80% | 1,094,504 | (8,039) | (4,968) | " |
| | Ton-Yi Industrial Corp. | " | Manufacturing of tinplate | 9,061,326 | 9,061,326 | 685,102 | 45.55% | 8,867,268 | 1,411,322 | 642,857 | " |
| | President Chain Store Corp. | Taipei City | Operation of supermarkets | 5,493,775 | 5,493,775 | 471,997 | 45.40% | 8,824,252 | 3,176,719 | 1,470,554 | " |
| | Scino Pharm Taiwan Ltd. | Tainan Hsien | Biochemistry | 3,841,085 | 747,577 | 239,371 | 43.41% | 3,905,005 | 531,326 | 154,722 | " |

| Investors | Name of investees | Address | Main Business | Original investments | | Holding status | | | Net income (loss) of the investee | Income (loss) recognized by the Company | Note |
|---------------------------------|---|---------------------------------------|--|--------------------------------------|---|-----------------------|-------------------------|--------------|-----------------------------------|---|------------|
| | | | | Ending balance of the current period | Ending balance of prior period (Note 1) | Shares (in thousands) | Percentage of ownership | Book value | | | |
| Uni-President Enterprises Corp. | President Fair Development Corp. | Kaohsiung City | Shopping mall, Department store and trading | \$ 4,551,750 | \$ 4,551,750 | 445,500 | 40.50% | \$ 3,433,766 | (\$ 373,293) | (\$ 151,184) | Subsidiary |
| | Eagle Cold Storage Enterprises Co., Ltd. | Taichung City | Sales of cold foods | 496,674 | 534,324 | 38,006 | 31.82% | 505,577 | 30,331 | 10,194 | — |
| | Kuang Chuan Dairy Co., Ltd. | Taipei City | Manufacturing and sales of dairy products \ soft drinks etc. | 961,560 | 961,560 | 31,253 | 31.25% | 1,387,350 | (11,281) | (3,525) | — |
| | TTET Union Corp. | Tainan Hsien | Soybean crushing | 362,859 | 362,859 | 47,991 | 30.00% | 927,026 | 319,935 | 95,948 | — |
| | Uni-President Development Corp. | Taipei City | Operation for MRT station and auxiliary facilities | 900,000 | 900,000 | 90,000 | " | 797,072 | (44,361) | (13,308) | Subsidiary |
| | President Securities Corp. | " | Securities trading | 2,141,370 | 2,141,370 | 322,900 | 27.23% | 5,431,358 | 44,273 | 12,056 | — |
| | Presicarre Corp. | " | General merchandise | 198,677 | 198,677 | 128,902 | 20.50% | 1,991,967 | 330,997 | 67,854 | — |
| | Uni-President Dream Parks Corp. etc. | Tainan Hsien etc. | Sales of foods, advertising and travel consulting service etc. | 4,442,420 | 4,673,229 | 286,468 | 1.46%~100.00% | 3,374,946 | 667,821 | 248,576 | — |
| Cayman President Holdings Ltd. | Sanshui Jianlibao Commerce Co., Ltd | Foshan City, Guangdong Province | Sales of soft drinks | US 55,879 | US 55,879 | — | 100% | US 35,762 | (US 1,154) | — | Subsidiary |
| | Linkhope Int'l.LLC | Delaware, USA | General investments | US 27,043 | US 27,043 | — | " | US 33,643 | US 297 | — | " |
| | Uni-President Enterprises Asia Holdings Ltd. | Grand Cayman, Cayman Islands | " | US 75,000 | US 46,000 | 75,000 | " | US 29,251 | US 5,451 | — | " |
| | Uni-President Enterprises China Holdings Ltd. | " | Foods investment | US 338,871 | US 338,871 | 2,645,090 | 73.49% | US 677,935 | US 43,711 | — | " |
| | Zhangjiagang Nisshin Food Co., Ltd. | Zhangjiagang Free Trade Zone, Jiangsu | Manufacturing and sales of fats, feed, flour | US 10,200 | US 10,200 | — | 60.00% | US 15,190 | US 1,312 | — | " |
| | Queen Holdings (BVI) Ltd. | Tortola, British Virgins Island | General investments | US 12,067 | US 12,067 | 5 | 45.40% | US 12,925 | US 681 | — | — |
| | President-Kikkoman Zhenji Foods Co., Ltd. | Shijiazhuang City, Hebei Province | Manufacturing and sales of food | US 19,758 | US 19,758 | — | 45.00% | US 19,378 | US 25 | — | — |

| Investors | Name of investees | Address | Main Business | Original investments | | Holding status | | | Net income (loss) of the investee | Income (loss) recognized by the Company | Note |
|---|--|---------------------------------|---|--------------------------------------|---|-----------------------|-------------------------|------------|-----------------------------------|---|------------|
| | | | | Ending balance of the current period | Ending balance of prior period (Note 1) | Shares (in thousands) | Percentage of ownership | Book value | | | |
| Cayman President Holdings Ltd. | Cargill President Holdings Pte Ltd. | Ocean Towers, Singapore | General investments | US 15,280 | US 15,280 | 15,280 | 38.20% | US 34,117 | US 2,766 | \$ - | - |
| | Tianjin Fuye Commercial Co., Ltd. etc. | Tianjin City etc. | Bulk-sale etc. | US 32,020 | US 32,785 | 15,011 | 20.00%~100.00% | US 25,414 | US 7,689 | - | - |
| Kai Nan Investment Co., Ltd. | Kai Nan (BVI) Investment Co., Ltd. | Tortola, British Virgin Islands | Professional investments | 610,506 | 610,506 | - | 100.00% | 747,221 | 79,296 | - | Subsidiary |
| | Chang-Tung Corporation Ltd. | Tainan Hsien | Sales of instant noodles and soft drinks | 10,000 | 10,000 | 1,000 | 25.00% | 11,585 | 3,470 | - | - |
| | President Securities Corp. | Taipei City | Securities trading | 601,549 | 601,549 | 32,678 | 2.76% | 547,012 | 44,273 | - | - |
| Kai Yu Investment Co., Ltd. | Kai Yu (BVI) Investment Co., Ltd. | Tortola, British Virgin Islands | Investment on manufacturing business etc. | 1,209,212 | 1,209,212 | 36,000 | 100.00% | 1,277,887 | 100,550 | - | Subsidiary |
| | Ton-Yi Industrial Corp. | Tainan Hsien | Manufacturing of tinplate | 122,262 | 122,262 | 25,186 | 1.67% | 326,065 | 1,411,322 | - | " |
| | President Chain Store Corp. etc. | Taipei City etc. | Operation of supermarkets etc. | 640,534 | 640,534 | 34,500 | 0.40%~100.00% | 877,285 | 4,206,389 | - | - |
| Nanlien International Corp. | Lien Bo Enterprises Corp. etc. | Taipei City etc. | Sales of foods etc. | 1,295,715 | 1,292,067 | 100,404 | 20.00%~100.00% | 1,361,261 | 336,318 | - | - |
| President International Development Corp. | President (BVI) International Investment Holdings Ltd. | Tortola, British Virgin Islands | Investment on manufacturing business | 3,705,268 | 3,705,268 | 113,976 | 100.00% | 9,609,527 | 455,475 | - | Subsidiary |
| | Ton Yu Investment Inc. | Taipei City | Professional investment etc. | 1,100,000 | 1,572,950 | 110,000 | " | 669,446 | 158,659 | - | " |
| | President Life Sciences Co., Ltd. | " | Manufacturing of chemical material and instrument | 610,000 | 781,000 | 61,000 | " | 338,001 | 20,849 | - | " |
| | President Fair Development Corp. | Kaohsiung City | Shopping mall, Department store and trading | 4,851,750 | 4,851,750 | 445,500 | 40.50% | 3,433,766 | (373,293) | - | " |

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

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

| Investors | Name of investees | Address | Main Business | Original investments | | Holding status | | | Net income (loss) of the investee | Income (loss) recognized by the Company | Note | | | | | |
|--|---|--------------------------------------|--|--------------------------------------|---|-----------------------|-------------------------|------------|-----------------------------------|---|--------|-----|--------|----|---|------------|
| | | | | Ending balance of the current period | Ending balance of prior period (Note 1) | Shares (in thousands) | Percentage of ownership | Book value | | | | | | | | |
| PCSC BVI (China) Ltd. | PCSC BVI (China) Supermarket Ltd. | Tortola, British Virgin Islands | Professional investments | US | 27,263 | US | 27,263 | 27,263 | 100.00% | US | 23,912 | US | 1,444 | \$ | - | Subsidiary |
| | PCSC (China) Restaurant Limited etc. | Tortola, British Virgin Islands etc. | " | US | 23,201 | US | 23,201 | 23,201 | " | US | 9,034 | (US | 261) | | - | " |
| President Chain Store in Hong Kong Holdings Ltd. | President Chain Store Corp. (Shanghai) | Shanghai City | Chain store | US | 14,633 | US | 14,633 | - | " | US | 10,004 | (US | 1,981) | | - | " |
| | PCSC (Chengdu) Hypermarket Ltd. etc. | Chengdu City, Szechwan Province etc. | Whole sale | US | 52,293 | US | 51,713 | - | 30.00%~100.00% | US | 27,541 | US | 967 | | - | " |
| Uni-President Southeast Asia Holdings Ltd. | Uni-President (Vietnam) Co., Ltd. | Ho Chi Minh, City, Vietnam | Manufacturing and sales of food, feed, flour | US | 62,898 | US | 62,898 | - | 100.00% | US | 79,932 | US | 3,881 | | - | " |
| | PT ABC President Indonesia etc. | Indonesia etc. | Manufacturing and sales of instant noodles, soft drinks etc. | US | 78,194 | US | 76,688 | 163,440 | 40.00%~100.00% | US | 18,657 | US | 2,375 | | - | - |
| Kai Nan (BVI) Investment Co., Ltd. | Qingdao President Feed & Livestock Co., Ltd. | Qingdao City, Shandong Province | Manufacturing and sales of marine products, livestock, pet foods | US | 11,340 | US | 11,340 | - | 90.00% | US | 11,114 | (US | 661) | | - | Subsidiary |
| | Zhongshan President Enterprises Co., Ltd. | Zhongshan City, Guangdong Province | " | US | 12,000 | US | 12,000 | - | 61.86% | US | 15,975 | US | 1,777 | | - | " |
| | Cargill President Holdings Pte Ltd. | Dongguan City, Guangdong Province | Professional investments | US | 4,720 | US | 4,720 | 4,720 | 11.80% | US | 10,287 | (US | 2,766) | | - | - |
| | Tianjiang President Enterprises Food Co., Ltd. etc. | Tianjin City etc. | Manufacturing and sales of flour, instant noodles, etc. | US | 14,510 | US | 14,510 | - | 100.00% | US | 6,726 | (US | 2,190) | | - | Subsidiary |

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

| Investors | Name of investees | Address | Main Business | Original investments | | Holding status | | | Net income (loss) of the investee | Income (loss) recognized by the Company | Note |
|--|---|------------------------------------|---|--------------------------------------|---|-----------------------|-------------------------|-------------|-----------------------------------|---|------------|
| | | | | Ending balance of the current period | Ending balance of prior period (Note 1) | Shares (in thousands) | Percentage of ownership | Book value | | | |
| President Enterprises (China) Investment Co., Ltd. | Chengdu President Enterprises Food Co., Ltd. | Wenjiang Hsien, Sichuan Province | Manufacturing and sales of instant noodles, soft drinks, dairy products, food | RMB 370,516 | RMB 370,516 | - | 100.00% | RMB 466,271 | RMB 21,522 | \$ - | Subsidiary |
| | Guangzhou President Enterprises Co., Ltd. | Guangzhon City, Guangzhou Province | " | RMB 479,348 | RMB 479,348 | - | " | RMB 505,268 | RMB 18,124 | - | " |
| | Zhengzhou President Enterprises Co., Ltd. | ZhengZhou City, Henan Province | " | RMB 270,150 | RMB 270,150 | - | " | RMB 352,880 | RMB 53,028 | - | " |
| | Hefei President Enterprises Co., Ltd. | Hefei City, Anhui Province | " | RMB 151,187 | RMB 151,187 | - | " | RMB 202,412 | RMB 28,292 | - | " |
| | Xinjiang President Enterprises Food Co., Ltd. | Urerngi City, Xinjiang Province | Manufacturing and sales of Tomato products, soft drinks | RMB 196,679 | RMB 196,679 | - | " | RMB 195,093 | RMB 13,639 | - | " |
| | Fuzhou President Enterprises Co., Ltd. | Fuchou City, Fukien Provinc | Manufacturing and sales of instant noodles, soft drinks, mineral water | RMB 146,351 | RMB 146,351 | - | " | RMB 179,988 | RMB 13,088 | - | " |
| | Beijing President Enterprises Drinks & Food Co., Ltd. | Beijing City | Manufacturing and sales of instant noodles, soft drinks, dairy products, food | RMB 142,540 | RMB 142,540 | - | " | RMB 176,586 | RMB 13,545 | - | " |
| | Shenyang President Enterprises Co., Ltd. | Shenyang City, Liaoning Province | " | RMB 233,106 | RMB 233,106 | - | " | RMB 178,157 | RMB 1,742 | - | " |
| | Kunming President Enterprises Food Co., Ltd. | Kunming City, Yunnan Province | " | RMB 107,038 | RMB 107,038 | - | 75.00% | RMB 98,727 | (RMB 11,216) | - | " |
| | Nanchang President Enterprises Co., Ltd. | Nanchang City, Jiangxi Province | " | RMB 117,146 | RMB 117,146 | - | 72.18% | RMB 137,407 | RMB 14,168 | - | " |
| | Jinmailang Beverage (Beijing) Co., Ltd. | Beijing City | Manufacturing, processing and sales of soft drinks, fruits, vegetables | RMB 300,000 | RMB 300,000 | - | 40.40% | RMB 346,327 | RMB 30,516 | - | " |

| Investors | Name of investees | Address | Main Business | Original investments | | Holding status | | | Net income (loss) of the investee | Income (loss) recognized by the Company | Note |
|--|--|---|--|--------------------------------------|---|-----------------------|-------------------------|-------------|-----------------------------------|---|------------|
| | | | | Ending balance of the current period | Ending balance of prior period (Note 1) | Shares (in thousands) | Percentage of ownership | Book value | | | |
| President Enterprises (China) Investment Co., Ltd. | Harbin President Enterprises Co., Ltd. etc. | Harbin City, etc. | Manufacturing and sales of instant noodles, soft drinks, dairy products, food etc. | RMB 539,965 | RMB 533,138 | - | 45.00%~100.00% | RMB 100,525 | (RMB 21,724) | \$ - | Subsidiary |
| Cayman Ton Yi Industrial Holdings Ltd. | Cayman Fujian Ton Yi Industrial Holdings Ltd. | Grand Cayman, Cayman Islands | General investments | US 64,062 | US 64,062 | 9 | 100.00% | US 119,335 | US 8,613 | - | " |
| | Cayman Jiangsu Ton Yi Holdings Ltd. | " | " | US 35,903 | US 35,903 | 5 | " | US 67,927 | US 5,339 | - | " |
| | Wuxi Ton Yi Industrial Packaging Co., Ltd. | Wuxi City, Jiangsu Province | Manufacturing of cans | US 7,000 | US 7,000 | - | " | US 16,054 | US 560 | - | " |
| | Chengdu Ton Yi Industrial Packaging Co., Ltd. etc. | Chengdu City, Szechwan Province etc. | " | US 7,510 | US 7,510 | 1 | " | US 5,709 | US 1,136 | - | " |
| Cayman Fujian Ton Yi Industrial Holdings Ltd. | Fujian Ton Yi Tinplate Co., Ltd. | Longhai City, Fujian Province | Manufacturing of tinplates | US 55,755 | US 55,755 | - | 86.80% | US 117,796 | US 9,901 | - | " |
| Cayman Jiangsu Ton Yi Holdings Ltd. | Jiangsu Ton Yi Tinplate Co., Ltd. | Wuxi City, Jiangsu Province | " | US 31,217 | US 31,217 | - | 82.86% | US 64,098 | US 6,399 | - | " |
| Kai Yu (BVI) Investment Co., Ltd. etc. | Zhongshan President Enterprises Co., Ltd. etc. | Zhongshan City, Guangdong Province etc. | Manufacturing and sales of marine products, livestock, pet foods | 7,793,885 | 5,585,264 | 292,042 | - | 5,741,931 | 1,597,284 | - | - |

(Note) Ending balance of December 31, 2009.

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

1. The basic information of investment in Mainland China as of June 30, 2010 are as follows(Units in thousands of currencies indicated):

| Name of investee in Mainland China | Main Business | Capital | Investment method | Beginning investment balance from Taiwan | Investment Amount | | Ending investment balance from Taiwan | Percentage of ownership held by the Company (direct or indirect) | | Investment gain (loss) (Note2) | Investment balance as of June 30,2010 | Accumulated remittance |
|--|--|--------------|----------------------|---|-------------------|------------|--|--|------------------------------|-----------------------------------|--|---------------------------|
| | | | | | Payment | Remittance | | | | | | |
| President Enterprises (China) Investment Co., Ltd. | Professional investments | US\$ 456,620 | (Note 1) | US\$ 95,538 | US\$ — | US\$ — | US\$ 95,538 | 73.49% | RMB\$ 212,325 | RMB\$ 3,741,634 | \$ — | |
| Kunshan President Enterprises Food Co., Ltd. | Manufacturing and sales of instant noodles, soft drinks, dairy products, food | US 59,000 | " | US 40,000 | US — | US — | US 40,000 | " | RMB 39,624 (Note2)(Note5) | RMB 438,690 | — | |
| Guangzhou President Enterprises Co., Ltd. | " | US 60,000 | " | US 48,000 | US — | US — | US 48,000 | " | RMB 13,320 (Note2)(Note5) | RMB 371,321 | — | |
| Wuhan President Enterprises Food Co., Ltd. | " | US 44,600 | " | US 26,440 | US — | US — | US 26,440 | " | RMB 46,066 (Note2)(Note5) | RMB 357,458 | — | |
| Chengdu President Enterprises Food Co., Ltd. | " | US 50,000 | " | US 31,023 | US — | US — | US 31,023 | " | RMB 15,816 (Note2)(Note5) | RMB 342,663 | — | |
| Zhengzhou President Enterprises Food Co., Ltd. | " | US 37,000 | " | US 11,023 | US — | US — | US 11,023 | " | RMB 38,970 (Note2)(Note5) | RMB 259,331 | — | |
| Hefei President Enterprises Co., Ltd. | " | US 20,000 | " | US 10,000 | US — | US — | US 10,000 | " | RMB 20,792 (Note2)(Note5) | RMB 148,753 | — | |
| Xinjiang President Enterprises Food Co., Ltd. | Tomato products, instant noodles, soft drinks | US 25,500 | " | US 13,077 | US — | US — | US 13,077 | " | RMB 10,024 (Note2)(Note5) | RMB 143,374 | — | |

| Name of investee in Mainland China | Main Business | Capital | | Investment method | Beginning investment balance from Taiwan | Investment Amount | | | Ending investment balance from Taiwan | Percentage of ownership held by the Company (direct or indirect) | Investment gain (loss) | Investment balance as of June 30,2010 | Accumulated remittance | |
|---|--|---------|--------|----------------------|---|-------------------|------------|------|--|--|------------------------|--|---------------------------|------|
| | | US\$ | 22,000 | | | Payment | Remittance | US\$ | | | | | | |
| Nanchang President Enterprises Co., Ltd. | Manufacturing and sales of instant noodles, soft drinks, dairy products, food | US\$ | 22,000 | (Note 1) | US\$ | — | US\$ | — | US\$ | — | 73.49% | RMB\$ 10,412 (Note2)(Note5) | RMB\$ 139,900 | \$ — |
| Fuzhou President Enterprises Co., Ltd. | Manufacturing and sales of instant noodles, softdrinks, mineral water | US | 20,000 | " | US | — | US | — | US | — | " | RMB 9,618 (Note2)(Note5) | RMB 132,273 | — |
| Shenyang President Enterprises Co., Ltd. | instant noodles, softdrinks, dairy products, food | US | 29,900 | " | US | 22,349 | US | — | US | 22,349 | " | RMB 1,280 (Note2)(Note5) | RMB 130,927 | — |
| Beijing President Enterprises Drinks & Food Co., Ltd. | " | US | 17,500 | " | US | — | US | — | US | — | " | RMB 9,954 (Note2)(Note5) | RMB 129,773 | — |
| Kunming President Enterprises Food Co., Ltd. | " | US | 20,000 | " | US | — | US | — | US | — | " | (RMB 8,243) (Note2)(Note5) | RMB 96,739 | — |
| Guangzhou President Heathly Food | Juice, soft drinks | US | 8,500 | " | US | — | US | — | US | — | " | (RMB 296) (Note2)(Note5) | RMB 26,551 | — |
| President Bama Bottled Water Co., Ltd. | Manufacturing and sales of mineral water | US | 4,150 | " | US | — | US | — | US | — | " | RMB 150 (Note2)(Note5) | RMB 21,329 | — |
| Harbin President Enterprises Co., Ltd. | instant noodles, softdrinks, dairy products, food | US | 25,000 | " | US | 17,942 | US | — | US | 17,942 | " | (RMB 5,812) (Note2)(Note5) | RMB 19,830 | — |
| Zixi President Enterprises Drink and Food Co., Ltd. | Manufacturing and sales of mineral water | US | 1,000 | " | US | — | US | — | US | — | " | (RMB 223) (Note2)(Note5) | RMB 4,794 | — |
| President (Shanghai) Trading Co., Ltd. | wholesaleand Retail of fats, feed, flour | US | 8,600 | " | US | — | US | — | US | — | " | (RMB 2,581) (Note2)(Note5) | (RMB 5,587) | — |

| Name of investee in Mainland China | Main Business | Capital | | Investment method | Beginning investment balance from Taiwan | Investment Amount | | Ending investment balance from Taiwan | Percentage of ownership held by the Company (direct or indirect) | | Investment gain (loss) | Investment balance as of June 30,2010 | Accumulated remittance |
|--|--|---------|---------|----------------------|---|-------------------|------------|--|--|---------------|------------------------|--|---------------------------|
| | | US\$ | RMB | | | Payment | Remittance | | US\$ | US\$ | | | |
| Beijing President Food Co., Ltd. | Manufacturing and sales of instant noodles | US\$ | 23,400 | (Note 1) | US\$ 7,503 | US\$ — | US\$ — | \$ 7,503 | 73.49% | (RMB\$ 6,194) | (RMB\$ 12,364) | \$ — | |
| Integrated Marketing & Distribution Co.,Ltd. | Sales and packaging of food, ironware, office supplies | RMB | 2,000 | " | US — | US — | US — | US — | " | (RMB 590) | (RMB 20,058) | — | |
| Jinmailang Beverage (Beijing) Co., Ltd. | development, processing and soft drink sales of vegetable | RMB | 742,600 | " | US — | US — | US — | US — | 36.75% | RMB 22,427 | RMB 306,914 | — | |
| Guilin Ziquan Beverage Industried Co.,Ltd. | Manufacturing and sales of mineral water | US | 9,000 | " | US — | US — | US — | US — | 33.07% | (RMB 1,009) | RMB 19,323 | — | |
| Kunshan Sanwa Foods Industry Co., Ltd. | Flavoring | US | 1,200 | " | US 180 | US — | US — | US 180 | 11.02% | — | RMB 538 | — | |
| Sanshui Jianlibao Commerce Co., Ltd | soft drink | RMB | 430,000 | " | US 43,950 | US — | US — | US 43,950 | 100.00% | (US 1,154) | US 35,762 | — | |
| Zhongshan President Enterprises Co., Ltd. | Manufacturing and sales of marine products, livestock, pet foods | US | 19,400 | " | US 19,400 | US — | US — | US 19,400 | " | US 1,777 | US 25,824 | — | |
| Songjiang President Enterprises Co., Ltd. | Manufacturing and sales of fats, feed, flour | US | 19,000 | " | US — | US — | US — | US — | " | US 1,834 | US 7,172 | — | |

| Name of investee in Mainland China | Main Business | Capital | | Investment method | Beginning investment balance from Taiwan | Investment Amount | | Ending investment balance from Taiwan | Percentage of ownership held by the Company (direct or indirect) | | Investment balance as of June 30,2010 | | Accumulated remittance |
|--|---|---------|---------|----------------------|---|-------------------|------------|--|--|-------------|--|-------------|---------------------------|
| | | US\$ | | | | Payment | Remittance | | US\$ | | Investment gain (loss) | US\$ | |
| Tianjiang President Enterprises Food Co., Ltd. | Manufacturing and sales of flour, instant noodles, etc. | US\$ | 15,210 | (Note 1) | US\$ 13,207.4 | US\$ — | US\$ — | US\$ 13,207.4 | 100.00% | US\$ 48 | (Note2) | US\$ 4,898 | \$ — |
| Meishan President Feed and Oil Co., Ltd. | Animal feeds, vegetable oil | US | 10,000 | " | US 9,400 | US — | US — | US 9,400 | " | US 2,142 | (Note2) | US 1,828 | — |
| Qingdao President Feed and Livestock Co., Ltd. | Manufacturing and sales of marine products, livestock, pet foods | US | 15,000 | " | US 12,000 | US — | US — | US 12,000 | 90.00% | (US 595) | (Note2) | US 11,114 | — |
| Zhangjiagang President Nisshin Food Co., Ltd. | Manufacturing and sales of fats, feed, flour | US | 17,000 | " | US 10,200 | US — | US — | US 10,200 | 60.00% | US 787 | (Note2) | US 15,190 | — |
| Cargill-President (Donguan) Feed Protein Technology Co., Ltd. | Manufacturing and sales of animal feeds | US | 40,000 | " | US 15,280 | US — | US — | US 15,280 | 50.00% | (US 121) | (Note2) | US 38,672 | — |
| President Fuche (Qingdo) Co., Ltd. | Manufacturing and processing of eggs | US | 1,500 | " | US — | US — | US — | US — | " | (RMB 141) | (Note2) | (RMB 2,314) | — |
| President-Kikkoman Zhenji Foods Co., Ltd. | Manufacturing and sales of food | RMB | 300,000 | " | US — | US — | US — | US — | 45.00% | US 11 | (Note2) | US 19,378 | — |
| Tianjin Fuye Commercial Co., Ltd. | Manufacturing and sales of hypermarket | US | 12,000 | " | US 5,400 | US — | US — | US 5,400 | " | US 98 | (Note2) | US 7,213 | — |
| San Tong Wan Fu (Qingdo) Food Industry Co., Ltd. | Manufacturing and sales of feed, breed stock and poultry | US | 12,000 | " | US — | US — | US — | US — | 30.00% | (RMB 5,099) | (Note2) | RMB 19,044 | — |
| Guangzhou Jiaguang supermarket Co., Ltd. | Warehouse & wholesale | US | 12,000 | " | US 1,200 | US — | US — | US 1,200 | 20.00% | US 302 | (Note2) | US 2,845 | — |
| Chongqing Carrefour Commercial Co., Ltd. | " | US | 29,280 | " | US 2,500 | US — | US — | US 2,500 | 10.00% | — | | US 2,971 | — |

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

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

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

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

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

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

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

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

(1) Purchase : None.

(2) Sale : None.

(3) Account receivable : None.

(4) Account payable : None.

(5) Endorsement, guarantee and security:

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

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

(4) Intercompany Relationships and Significant Intercompany Transactions

For the six-month period ended June 30, 2010 (Units in thousands of currencies indicated):

| Number (Note2) | Name of counterparty | Name of transaction parties | Relationship (Note 3) | Subject | Amount | Transaction terms | | The percentage of total combined revenue or total assets (Note 4) |
|-------------------|---------------------------------|------------------------------------|--------------------------|---------------------|------------------|--|--|--|
| | | | | | | Transaction terms | | |
| 0 | Uni-President Enterprises Corp. | Uni-President Cold Chain Corp. | 1 | (Sales) | (\$ 3,287,017) | Closes its accounts 30 days after the end of each month | | (2%) |
| | | | 1 | Accounts receivable | 987,058 | — | | — |
| | | | 2 | Other expenses | 204,592 | — | | — |
| | | | 2 | (Accrued expenses) | (135,467) | — | | — |
| | | Tung Ang Enterprises Corp. | 1 | (Sales) | (3,098,619) | Closes its accounts 10 days and remit in 28 days after sales | | (2%) |
| | | | 1 | Accounts receivable | 664,471 | — | | — |
| | | President Chain Store Corp. | 1 | (Sales) | (1,228,992) | Closes its accounts 30 days after the end of each month | | (1%) |
| | | | 1 | Accounts receivable | 226,938 | — | | — |
| | | Retail Support International Corp. | 1 | (Sales) | (924,399) | Closes its accounts 30 days after the end of each month | | (1%) |
| | | | 1 | Accounts receivable | 210,644 | — | | — |
| | | Tung Hsiang Enterprises Corp. | 1 | (Sales) | (757,729) | 2 months after sales | | — |
| | | | 1 | Accounts receivable | 296,151 | — | | — |
| | | Tung Shun Enterprises Corp. | 1 | (Sales) | (508,103) | 2 months after sales | | — |
| | | | 1 | Accounts receivable | 247,740 | — | | — |
| | | Uni-President Vendor Corp. | 1 | (Sales) | (313,573) | Closes its accounts 30~60 days after the end of each month | | — |
| | | | 1 | (Sales) | (235,207) | 2 months after sales | | — |
| | | Tone Chu Enterprises Corp. | 1 | (Sales) | (197,124) | 1 months after sales | | — |
| | | Tung Yi Enterprises Corp. | 1 | (Sales) | (197,124) | 1 months after sales | | — |

| Number (Note2) | Name of counterparty | Name of transaction parties | Relationship (Note 3) | Transaction terms | | | The percentage of total combined revenue or total assets (Note 4) |
|-------------------|---|--|--------------------------|---|----------------|--|--|
| | | | | Subject | Amount | Transaction terms | |
| 0 | Uni-President Enterprises Corp. | Tung Che Enterprises Corp. | 1 | (Sales) | (\$ 149,368) | 2 months after sales | — |
| | | Tung-Hsiang Enterprises Corp. | 1 | (Sales) | (147,626) | " | — |
| | | Hsin Tung Enterprises Corp. | 1 | (Sales) | (130,439) | " | — |
| | | Tung Yu Enterprises Corp. | 1 | (Sales) | (115,223) | 2 weeks after sales | — |
| | | President Kikkoman Inc. | 2 | Purchase | 458,709 | one month | — |
| | | President Nisshin Corp. | 2 | Purchase | 214,210 | Closes its accounts 30 days after the end of each month | — |
| | | President Packaging Corp. | 2 | Purchase | 105,954 | one month | — |
| 1 | Cayman President Holdings Ltd. | Uni-President Dream Parks Corp. | 2 | Advertising expenses | 162,417 | — | — |
| | | Sanshui Jianlibao Commerce Co., Ltd. | 3 | Long-term receivables | US 15,000 | — | — |
| 2 | Nanlien International Corp. | Lien Bo Enterprises Corp. | 3 | (Sales) | (493,867) | Closes its accounts 15~60 days after the end of each month | — |
| | | Lien Song Enterprises Corp. | 3 | (Sales) | (106,404) | Closes its accounts 12 days after the end of each month | — |
| 3 | President Packaging Corp. | Retail Support International Corp. | 3 | (Sales) | (108,519) | Closes its accounts 30~50 days after the end of each month | — |
| 4 | President Musashino Corp. | Uni-President Cold Chain Corp. | 3 | (Sales) | (658,551) | Closes its accounts 45 days after the end of each month | — |
| 5 | Ton-Yi Industrial Corp. | Cayman Ton Yi Industrial Holdings Ltd. | 3 | Accounts receivable | 261,849 | — | — |
| | | | 3 | (Sales) | (4,497,957) | 35 days after shipping | (3%) |
| 6 | Tait Marketing & Distribution Co., Ltd. | Tait Trading (Shanghai) Company Ltd. | 3 | Accounts receivable | 694,126 | — | — |
| | | | 3 | Long-term accounts receivable-related parties | 125,612 | — | — |

| Number (Note2) | Name of counterparty | Name of transaction parties | Relationship (Note 3) | Transaction terms | | | The percentage of total combined revenue or total assets (Note 4) |
|-------------------|--|--|--------------------------|---------------------|-----------------|--|--|
| | | | | Subject | Amount | Transaction terms | |
| 7 | President Chain Store Corp. | Uni-President Cold Chain Corp. | 3 | Other receivables | \$ 156,403 | — | — |
| | | President Drugstore Business Corp. | 3 | Other receivables | 150,908 | — | — |
| 8 | Uni-President Enterprises China Holdings Ltd. | Beijing President Enterprises Drinks & Food Co., Ltd. | 3 | Other receivables | RMB 88,282 | — | — |
| | | Wuhan President Enterprises Food Co., Ltd. | 3 | Other receivables | RMB 67,909 | — | — |
| | | Guangzhou President Enterprises Co., Ltd. | 3 | Other receivables | RMB 67,909 | — | — |
| | | Kunshan President Enterprises Food Co., Ltd. | 3 | Other receivables | RMB 67,909 | — | — |
| | | Chengdu President Enterprises Food Co., Ltd. | 3 | Other receivables | RMB 67,909 | — | — |
| | | Uni-President Asia Holdings Ltd. | 3 | Other receivables | RMB 54,327 | — | — |
| | | Hefei President Enterprises Co., Ltd. | 3 | Other receivables | RMB 33,955 | — | — |
| | | Harbin President Enterprises Co., Ltd. | 3 | Other receivables | RMB 33,955 | — | — |
| 9 | Uni-President (Thailand) Ltd. | Shenyang President Enterprises Co., Ltd. | 3 | Other receivables | RMB 33,955 | — | — |
| | | Uni-President Marketing Ltd. | 3 | (Sales) | (THB 431,834) | Closes its accounts 60 days after the end of each month | — |
| 10 | Uni-President (Vietnam) Co., Ltd. | | 3 | Accounts receivable | THB 184,897 | — | — |
| | | Saigon Beverage Joint Stock Company (Tribeco) | 3 | Other receivables | VND 100,862,500 | — | — |

| Number (Note2) | Name of counterparty | Name of transaction parties | Relationship (Note 3) | Transaction terms | | | The percentage of total combined revenue or total assets (Note 4) |
|-------------------|--|---|--------------------------|---------------------|---------------|---|--|
| | | | | Subject | Amount | Transaction terms | |
| 11 | President Enterprises Hong Kong Investment Co., Ltd. | President Enterprises (China) Investment Co.,Ltd. | 3 | Other receivables | RMB 225, 616 | — | — |
| 12 | President Enterprises (China) Investment Co.,Ltd. | Integrated Marketing & Distribution Co.,Ltd. | 3 | Other receivables | RMB 29, 700 | — | — |
| | | Kunshan President Enterprises Food Co., Ltd. | 3 | Other receivables | RMB 104, 880 | — | — |
| 13 | Uni-President Asia Holdings Ltd. | President Enterprise (China) Investment Co.,Ltd. | 3 | Other receivables | RMB 90, 000 | — | — |
| 14 | Wuhan President Enterprises Food Co., Ltd. | Guangzhou President Enterprises Co., Ltd. | 3 | (Sales) | (RMB 65, 931) | Closes its accounts 60 days after the end of each month | — |
| 15 | President (Shanghai) Trading Co., Ltd. | Guangzhou President Enterprises Co., Ltd. | 3 | (Sales) | (RMB 46, 555) | Closes its accounts 30 days after the end of each month | (1%) |
| 16 | Nanchang President Enterprises Co., Ltd. | Wuhan President Enterprises Food Co., Ltd. | 3 | (Sales) | (RMB 34, 499) | Closes its accounts 60 days after the end of each month | — |
| | | | 3 | Accounts receivable | RMB 21, 191 | — | — |
| 17 | Kunshan President Enterprises Food Co., Ltd. | Guangzhou President Enterprises Co., Ltd. | 3 | (Sales) | (RMB 21, 846) | Closes its accounts 25 days after the end of each month | — |
| | | Hefei President Enterprises Co., Ltd. | 3 | (Sales) | (RMB 21, 841) | Closes its accounts 30 days after the end of each month | — |
| 18 | Chengdu President Enterprises Food Co., Ltd. | Kunming President Enterprises Food Co., Ltd. | 3 | (Sales) | (RMB 46, 475) | Closes its accounts 45 days after the end of each month | — |
| | | | 3 | Other receivables | RMB 54, 000 | - | — |
| | | Xinjiang President Enterprises Food Co., Ltd. | 3 | (Sales) | (RMB 25, 199) | Closes its accounts 30 days after the end of each month | — |

| Number (Note2) | Name of counterparty | Name of transaction parties | Relationship (Note 3) | Transaction terms | | | The percentage of total combined revenue or total assets (Note 4) |
|-------------------|---|--|--------------------------|---------------------|---------------|--|--|
| | | | | Subject | Amount | Transaction terms | |
| 19 | Hefei President Enterprises Co., Ltd. | Kunshan President Enterprises Food Co., Ltd. | 3 | (Sales) | (RMB 60, 254) | Closes its accounts 30 days after the end of each month | — |
| | | | | Accounts receivable | RMB 26, 366 | - | — |
| 20 | Shenyang President Enterprises Co., Ltd. | Beijing President Food Co., Ltd. | 3 | (Sales) | (RMB 48, 522) | Closes its accounts 15 days after the end of each month | — |
| 21 | Zhengzhou President Enterprises Food Co., Ltd. | Beijing President Food Co., Ltd. | 3 | (Sales) | (RMB 51, 188) | Closes its accounts 60 days after the end of each month | — |
| 22 | Shanghai E & P Trading Co., Ltd. | Kunshan President Enterprises Food Co., Ltd. | 3 | (Sales) | (RMB 72, 227) | Closes its accounts 60 days after the end of each month | — |
| | | Wuhan President Enterprises Food Co., Ltd. | 3 | (Sales) | (RMB 54, 764) | " | — |
| | | Beijing President Enterprises Drinks & Food Co., Ltd. | 3 | (Sales) | (RMB 53, 725) | Closes its accounts 15 days after the end of each month | — |
| | | Chengdu President Enterprises Food Co., Ltd. | 3 | (Sales) | (RMB 47, 921) | " | — |
| | | Guangzhou President Enterprises Co. Ltd. | 3 | (Sales) | (RMB 39, 136) | Closes its accounts 30 days after the end of each month | — |
| | | Zhengzhou President Enterprises Food Co., Ltd. | 3 | (Sales) | (RMB 30, 944) | " | — |
| | | Hefei President Enterprises Co., Ltd. | 3 | (Sales) | (RMB 27, 050) | Closes its accounts 15 days after the end of each month | — |
| | | Fuzhou President Enterprises Co., Ltd. | 3 | (Sales) | (RMB 25, 058) | Closes its accounts 30 days after the end of each month | — |

| Number (Note2) | Name of counterparty | Name of transaction parties | Relationship (Note 3) | Transaction terms | | | | The percentage of total combined revenue or total assets (Note 4) |
|-------------------|--|--|--------------------------|--|--------|-------------------|---|--|
| | | | | Subject | Amount | Transaction terms | | |
| 23 | Kai Yu (BVI) Investment Co.,Ltd. | Cayman President Holdings Ltd. | 3 | Other receivables | US | 11,080 | — | — |
| | | Zhongshan President Enterprises Co., Ltd. | 3 | Other receivables | US | 8,000 | — | — |
| 24 | Tait Distribution Service Co., Ltd. | Tait Marketing & Distribution Co., Ltd. | 3 | (Sales) | (| 103,238) | 1 months after sales | — |
| 25 | Tait (H.K) Limited | Tait Trading (Shanghai) Company Ltd. | 3 | Long-term accounts receivable-related parties | HKD | 92,972 | — | — |
| 26 | President Information Corp. | President Chain Store Corp. | 3 | (Labour revenues) | (| 279,419) | Closes its accounts 30 days after the end of each month | — |
| | | | 3 | Accounts receivable | | 126,579 | — | — |
| 27 | Uni-President Cold Chain Corp. | President Chain Store Corp. | 3 | (Sales) | (| 9,601,051) | Closes its accounts 20~70 days after the end of each month | (6%) |
| | | | 3 | Accounts receivable | | 3,455,641 | — | 1% |
| 28 | Retail Support International Corp. | President Chain Store Corp. | 3 | (Sales) | (| 19,609,117) | Closes its accounts 10~54 days after the end of each month | (12%) |
| | | | 3 | Accounts receivable | | 5,419,782 | — | 2% |
| | | | 3 | (Sales) | (| 2,753,780) | Closes its accounts 45~60 days after the end of each month | (2%) |
| | | | 3 | Accounts receivable | | 777,880 | — | — |
| 29 | President Pharmaceutical Corp. | Retail Support International Corp. | 3 | (Sales) | (| 202,290) | Closes its accounts 15~28 days after the end of each month | — |
| | | | 3 | (Sales) | (| 384,852) | Closes its accounts 30~90 days after the end of each month | — |
| | | | 3 | Accounts receivable | | 249,433 | — | — |

| Number (Note2) | Name of counterparty | Name of transaction parties | Relationship (Note 3) | Transaction terms | | | The percentage of total combined revenue or total assets (Note 4) |
|-------------------|---|------------------------------------|--------------------------|---------------------|-----------------|--|--|
| | | | | Subject | Amount | Transaction terms | |
| 30 | President Transnet Corp. | President Chain Store Corp. | 3 | (Sales) | (\$ 280, 880) | Closes its accounts 30 days after the end of each month | — |
| 31 | President Collect Service Co., Ltd. | President Transnet Corp. | 3 | Other receivables | 454, 977 | — | — |
| 32 | Books. Com | President Chain Store Corp. | 3 | Other receivables | 140, 864 | — | — |
| 33 | Wisdom Distribution Services Corp. | President Chain Store Corp. | 3 | (Sales) | (5, 283, 171) | Closes its accounts 30~60 days after the end of each month | (3%) |
| 34 | Tung Ang Enterprises Corp. | Retail Support International Corp. | 3 | Accounts receivable | 1, 845, 975 | — | 1% |
| | | | 3 | (Sales) | (632, 180) | Closes its accounts 30 days after the end of each month | — |
| | | | 3 | Accounts receivable | 204, 214 | — | — |
| | | | 3 | (Sales) | (642, 619) | 77 days after sales | — |
| | | | 3 | Accounts receivable | 309, 380 | — | — |
| | | | 3 | (Sales) | (222, 245) | 46 days after sales | — |
| | | | 3 | (Sales) | (149, 947) | Closes its accounts 30 days after the end of each month | — |
| 35 | Vision Distribution Service Corp. | Wisdom Distribution Services Corp. | 3 | (Sales) | (114, 022) | 15 days after sales | — |
| | | | 3 | (Sales) | (297, 949) | Closes its accounts 65 days after the end of each month | — |
| 36 | Lien Bo Enterprises Corp. | Retail Support International Corp. | 3 | Accounts receivable | 121, 925 | — | — |
| | | | 3 | (Sales) | (250, 240) | Closes its accounts 15~70 days after the end of each month | — |
| 37 | President Logistics International Corp. | Uni-President Cold Chain Corp. | 3 | (Sales) | (330, 007) | Closes its accounts 35 days after the end of each month | — |
| | | | 3 | Accounts receivable | 129, 686 | — | — |

| Number (Note2) | Name of counterparty | Name of transaction parties | Relationship (Note 3) | Transaction terms | | | The percentage of total combined revenue or total assets (Note 4) | |
|-------------------|--|---|--|---------------------|---------------------|--|--|------|
| | | | | Subject | Amount | Transaction terms | | |
| 37 | President Logistics International Corp. | Retail Support International Corp. | 3 | (Sales) | (\$ 276,816) | Closes its accounts 20 days after the end of each month | — | |
| 38 | Retail Support Taiwan Corp. | Retail Support International Corp. | 3 | (Sales) | (121,485) | Closes its accounts 15-20 days after the end of each month | — | |
| 39 | Scino Pharm (Kunshan) Biochemical Technology Co., Ltd. | Scino Pharm Taiwan Ltd. | 3 | (Sales) | (RMB 58,888) | After acceptance | — | |
| | | | 3 | Accounts receivable | RMB 27,114 | — | — | |
| 40 | Chieh Shun Transport Corp. | President Transnet Corp. | 3 | (Sales) | (187,899) | Closes its accounts 45 days after the end of each month | — | |
| 41 | Cayman Ton Yi Industrial Holdings Ltd. | Fujian Ton Yi Tinplate Co., Ltd. | 3 | (Sales) | (US 79,948) | 35 days after shipping | (2%) | |
| | | | 3 | Accounts receivable | US 7,655 | — | — | |
| | | | 3 | Other receivables | US 20,000 | — | — | |
| | | 3 | Jiangsu Ton Yi Tinplate Co., Ltd. | 3 | (Sales) | (US 54,340) | 35 days after shipping | (1%) |
| | | | | 3 | Accounts receivable | US 4,490 | — | — |
| 3 | Other receivables | US 10,000 | — | — | | | | |
| 42 | Jiangsu Ton Yi Tinplate Co., Ltd. | Wuxi Ton Yi Industrial Packaging Co., Ltd. | 3 | (Sales) | (US 6,706) | 67 days after invoice date | — | |
| 43 | Fujian Ton Yi Tinplate Co., Ltd. | Chengdu Ton Yi Industrial Packaging Co., Ltd. | 3 | (Sales) | (US 8,792) | 67 days after invoice date | — | |
| | | | 3 | Accounts receivable | US 3,765 | — | — | |
| | | 3 | Wuxi Ton Yi Industrial Packaging Co., Ltd. | 3 | (Sales) | (US 3,860) | 67 days after invoice date | — |
| 44 | Uni-Splendor Corp. | Ever-Splendor Electrics (Shenzhen) Co., Ltd. | 3 | (Sales) | (US 15,389) | According to the state of fund | — | |
| | | | 3 | (Sales) | (US 26,673) | " | (1%) | |
| | | 3 | Grand-Prosper (HK) Ltd. | 3 | Accounts receivable | US 12,732 | — | — |

| Number (Note2) | Name of counterparty | Name of transaction parties | Relationship (Note 3) | Transaction terms | | | The percentage of total combined revenue or total assets (Note 4) |
|-------------------|---|--|--------------------------|---------------------|----------------|--|--|
| | | | | Subject | Amount | Transaction terms | |
| 45 | Da Tong Ying Corp. | Uni-Splendor Corp. | 3 | (Sales) | \$ 216, 224 | According to the state of fund | — |
| | | | | Accounts receivable | 184, 902 | — | — |
| 46 | Grand-Prosper (HK) Ltd. | Uni-Splendor Technology (Huizhou) Corp. | 3 | (Sales) | (US 26, 673) | According to the state of fund | (1%) |
| | | | | Accounts receivable | US 112, 685 | — | 1% |
| | | | | (Sales) | (US 65, 441) | According to the state of fund | (1%) |
| 47 | Uni-Splendor Technology (Huizhou) Corp. | Grand-Prosper (HK) Ltd. | 3 | (Sales) | (RMB 444, 999) | According to the state of fund | (1%) |
| 48 | Ever-Splendor Electrics (Shenzhen) Co., Ltd. | Uni-Splendor Corp. | 3 | (Sales) | (RMB 345, 087) | " | (1%) |
| 49 | Uni-Home Tech Corp. | Uni-Splendor (BVI) Corp. | 3 | Other receivables | US 6, 246 | — | — |
| 50 | Qware Systems & Services Corp. | President Chain Store Corp. | 3 | (Sales) | (173, 554) | Closes its accounts 45 days after the end of each month | — |
| | | | | Accounts receivable | 147, 137 | — | — |

For the six-month period ended June 30, 2009 (Units in thousands of currencies indicated):

| Number (Note2) | Name of counterparty | Name of transaction parties | Relationship (Note 3) | Subject | Amount | Transaction terms | | The percentage of total combined revenue or total assets (Note 4) |
|-------------------|---------------------------------|------------------------------------|--------------------------|---------------------|------------------|--|--|--|
| | | | | | | | | |
| 0 | Uni-President Enterprises Corp. | Uni-President Cold Chain Corp. | 1 | (Sales) | (\$ 3,287,422) | Closes its accounts 30 days after the end of each month | | (2%) |
| | | | 2 | Other expenses | 157,257 | — | | — |
| | | | 1 | Accounts receivable | 1,005,242 | — | | — |
| | | | 2 | (Accrued expenses) | (105,859) | — | | — |
| | | Tung Ang Enterprises Corp. | 1 | (Sales) | (2,882,263) | Closes its accounts 10 days and remit in 28 days after sales | | (2%) |
| | | | 1 | Accounts receivable | 622,216 | — | | — |
| | | President Chain Store Corp. | 1 | (Sales) | (965,969) | Closes its accounts 30 days after the end of each month | | (1%) |
| | | | 1 | Accounts receivable | 198,797 | — | | — |
| | | Tung Hsiang Enterprises Corp. | 1 | (Sales) | (855,111) | 2 months after sales | | (1%) |
| | | | 1 | Accounts receivable | 295,591 | — | | — |
| | | Retail Support International Corp. | 1 | (Sales) | (820,061) | Closes its accounts 30 days after the end of each month | | (1%) |
| | | | 1 | Accounts receivable | 237,756 | — | | — |
| | | Tung Shun Enterprises Corp. | 1 | (Sales) | (486,476) | 2 months after sales | | — |
| | | | 1 | Accounts receivable | 242,906 | — | | — |
| | | Uni-President Vendor Corp. | 1 | (Sales) | (279,771) | Closes its accounts 30-60 days after the end of each month | | — |
| | | | 1 | (Sales) | (270,403) | 2 months after sales | | — |
| | | Tone Chu Enterprises Corp. | 1 | (Sales) | (270,403) | 2 months after sales | | — |
| | | Tung Yi Enterprises Corp. | 1 | (Sales) | (197,286) | 2 weeks after sales | | — |
| | | Tung-Hsiang Enterprises Corp. | 1 | (Sales) | (190,108) | 2 months after sales | | — |

| Number (Note2) | Name of counterparty | Name of transaction parties | Relationship (Note 3) | Transaction terms | | | The percentage of total combined revenue or total assets (Note 4) |
|-------------------|--|--|--------------------------|---|----------------|--|--|
| | | | | Subject | Amount | Transaction terms | |
| 0 | Uni-President Enterprises Corp. | Tung Che Enterprises Corp. | 1 | (Sales) | (\$ 188,432) | 2 months after sales | — |
| | | Tung Yu Enterprises Corp. | 1 | (Sales) | (128,448) | 2 weeks after sales | — |
| | | President Kikkoman Inc. | 2 | Purchase | 450,124 | one month | — |
| | | President Nisshin Corp. | 2 | Purchase | 196,385 | 15 days | — |
| | | Uni-President Dream Parks Corp. | 2 | Advertising expenses | 198,470 | — | — |
| 1 | Cayman President Holdings Ltd. | Uni-President Southeast Asia Holdings Ltd. | 3 | Long-term receivables | US 28,510 | — | — |
| 2 | President International Trade & Investment Corp. | Cayman President Holdings Ltd. | 3 | Long-term receivables | US 6,580 | — | — |
| 3 | Nanlien International Corp. | Lien Bo Enterprises Corp. | 3 | (Sales) | (516,592) | Closes its accounts 15-60 days after the end of each month | — |
| | | Lien Song Enterprises Corp. | 3 | (Sales) | (106,070) | 12 days after sales | — |
| 4 | President Musashino Corp. | Uni-President Cold Chain Corp. | 3 | (Sales) | (558,680) | Closes its accounts 45 days after the end of each month | — |
| | | | 3 | Accounts receivable | 221,198 | — | — |
| 5 | Qware Systems & Services Corp. | President Chain Store Corp. | 3 | (Sales) | (147,379) | Closes its accounts 45 days after the end of each month | — |
| 6 | President Packaging Corp. | Retail Support International Corp. | 3 | (Sales) | (112,219) | Closes its accounts 30 days after the end of each month | — |
| 7 | Ton-Yi Industrial Corp. | Cayman Ton Yi Industrial Holdings Ltd. | 3 | (Sales) | (3,166,726) | 45 days after shipping | (2%) |
| | | | 3 | Accounts receivable | 470,535 | — | — |
| 8 | Tait Marketing & Distribution Co., Ltd. | Tait (H.K.) Co., Ltd. | 3 | Long-term accounts receivable-related parties | 152,263 | — | — |
| | | Tait Trading (Shanghai) Company Ltd. | 3 | Long-term accounts receivable-related parties | 132,125 | — | — |

| Number (Note2) | Name of counterparty | Name of transaction parties | Relationship (Note 3) | Transaction terms | | | The percentage of total combined revenue or total assets (Note 4) |
|-------------------|---|---|--------------------------|---------------------|---------------|---|--|
| | | | | Subject | Amount | Transaction terms | |
| 9 | Uni-President Enterprises China Holdings Ltd. | Beijing President Enterprises Drinks & Food Co., Ltd. | 3 | Other receivables | RMB 88,815 | — | — |
| | | Wuhan President Enterprises Food Co., Ltd. | 3 | Other receivables | RMB 68,319 | — | — |
| | | Guangzhou President Enterprises Co., Ltd. | 3 | Other receivables | RMB 68,319 | — | — |
| | | Kunshan President Enterprises Food Co., Ltd. | 3 | Other receivables | RMB 68,319 | — | — |
| | | Chengdu President Enterprises Food Co., Ltd. | 3 | Other receivables | RMB 68,319 | — | — |
| | | Nanchang President Enterprises Co., Ltd. | 3 | Other receivables | RMB 54,655 | — | — |
| | | Uni-President Asia Holdings Ltd. | 3 | Other receivables | RMB 54,655 | — | — |
| | | Hefei President Enterprises Co., Ltd. | 3 | Other receivables | RMB 34,160 | — | — |
| | | Harbin President Enterprises Co., Ltd. | 3 | Other receivables | RMB 34,160 | — | — |
| 10 | Uni-President (Thailand) Ltd. | Shenyang President Enterprises Co., Ltd. | 3 | Other receivables | RMB 34,160 | — | — |
| | | Uni-President Marketing Ltd. | 3 | (Sales) | (THD 337,779) | Closes its accounts 60 days after the end of each month | — |
| 11 | Uni-President Asia Holdings Ltd. | | 3 | Accounts receivable | THD 104,784 | — | — |
| | | President Enterprise (China) Investment Co., Ltd. | 3 | Other receivables | RMB 110,950 | — | — |

| Number (Note2) | Name of counterparty | Name of transaction parties | Relationship (Note 3) | Transaction terms | | | The percentage of total combined revenue or total assets (Note 4) |
|-------------------|---|--|--------------------------|--------------------------|--------------|--|--|
| | | | | Subject | Amount | Transaction terms | |
| 12 | President Enterprises (China) Investment Co., Ltd. | Kunshan President Enterprises Food Co., Ltd. | 3 | Other receivables | RMB 137,140 | — | — |
| | | Chengdu President Enterprises Food Co., Ltd. | 3 | Other receivables | RMB 80,000 | — | — |
| | | Fuzhou President Enterprises Co., Ltd. | 3 | Other receivables | RMB 35,000 | — | — |
| | | Hefei President Enterprises Co., Ltd. | 3 | Other receivables | RMB 31,160 | — | — |
| | | Integrated Marketing & Distribution Co.,Ltd. | 3 | Other receivables | RMB 28,500 | — | — |
| | | Beijing President Enterprises Drinks & Food Co., Ltd. | 3 | Other receivables | RMB 24,190 | — | — |
| 13 | Hefei President Enterprises Co., Ltd. | Kunshan President Enterprises Food Co., Ltd. | 3 | (Sales) | (RMB 39,571) | Closes its accounts 60 days after the end of each month | — |
| 14 | Shenyang President Enterprises Co., Ltd. | Beijing President Food Co., Ltd. | 3 | (Sales) | (RMB 39,305) | Closes its accounts 15 days after the end of each month | — |
| 15 | Zhengzhou President Enterprises Food Co., Ltd. | Beijing President Food Co., Ltd. | 3 | (Sales) | (RMB 39,047) | Closes its accounts 60 days after the end of each month | — |
| 16 | Zhongshan President Enterprises Co., Ltd. | Sanshui Jianlibao Commerce Co. , Ltd. | 3 | Receivable-related party | RMB 65,000 | — | — |
| 17 | Kai Yu (BVI) Investment Co., Ltd. | Cayman President Holdings Ltd. | 3 | Other receivables | US 11,080 | — | — |
| | | Zhongshan President Enterprises Co., Ltd. | 3 | Other receivables | US 5,000 | — | — |
| 18 | Tung Ang Enterprises Corp. | Retail Support International Corp. | 3 | (Sales) | (934,757) | Closes its accounts 30 days after the end of each month | (1%) |
| | | | 3 | Accounts receivable | 226,211 | — | — |

| Number (Note2) | Name of counterparty | Name of transaction parties | Relationship (Note 3) | Transaction terms | | | The percentage of total combined revenue or total assets (Note 4) |
|-------------------|-------------------------------------|--|--------------------------|---------------------|--------------------------------|--|--|
| | | | | Subject | Amount | Transaction terms | |
| 18 | Tung Ang Enterprises Corp. | Tung Hsiang Enterprises Corp. | 3 | (Sales) | (\$ 565, 993) | 77 days after sales | — |
| | | | 3 | Accounts receivable | 272, 159 | — | — |
| | | Tung Yu Enterprises Corp. | 3 | (Sales) | (216, 775) | 46 days after sales | — |
| | | | 3 | (Sales) | (134, 079) | Closes its accounts 30 days after the end of each month | — |
| 19 | Lien Bo Enterprises Corp. | Retail Support International Corp. | 3 | (Sales) | (386, 046) | Closes its accounts 15-70 days after the end of each month | — |
| | | | 3 | Accounts receivable | 102, 733 | — | — |
| 20 | Shanghai E & P Trading Co., Ltd. | Kunshan President Enterprises Food Co., Ltd. | 3 | (Sales) | (RMB 47, 234) | Closes its accounts 60 days after the end of each month | — |
| | | | 3 | (Sales) | (RMB 33, 142) | Closes its accounts 15 days after the end of each month | — |
| | | Wuhan President Enterprises Food Co., Ltd. | 3 | (Sales) | (RMB 27, 258) | Closes its accounts 60 days after the end of each month | — |
| | | | 3 | (Sales) | (RMB 25, 694) | Closes its accounts 30 days after the end of each month | — |
| 21 | Rich Universe International Limited | Uni-Splendor Corp. | 3 | (Sales) | (US 65, 782) | According to the state of fund | (2%) |
| | | | 3 | Accounts receivable | US 6, 903 | — | — |
| | | | 3 | (Sales) | (US 18, 316) | According to the state of fund | — |
| 22 | Uni-Splendor Corp. | Uni-Home Tech Corp. | 3 | Other receivables | US 48, 031 | — | 1% |
| | | | 3 | (Sales) | (US 10, 429) | According to the state of fund | — |
| | | 3 | (Sales) | (US 13, 460) | According to the state of fund | — | |

| Number (Note2) | Name of counterparty | Name of transaction parties | Relationship (Note 3) | Transaction terms | | | The percentage of total combined revenue or total assets (Note 4) |
|-------------------|--|--|--------------------------|-----------------------|---------------|--|--|
| | | | | Subject | Amount | Transaction terms | |
| 23 | Grand-Prosper (HK) Ltd. | Rich Universe International Limited | 3 | (Sales) | (US 57,570) | According to the state of fund | (1%) |
| | | Uni-Splendor Technology (Huizhou) Corp. | 3 | (Sales) | (US 18,316) | According to the state of fund | — |
| | | | 3 | Accounts receivable | US 111,235 | — | 1% |
| 24 | Da Tong Ying Corp. | Rich Universe International Limited | 3 | (Sales) | (135,017) | According to the state of fund | — |
| | | | 3 | Accounts receivable | 102,103 | — | — |
| | | | 3 | Long-term receivables | 22,216 | — | — |
| 25 | Uni-Splendor Technology (Huizhou) Corp. | Grand-Prosper (HK) Ltd. | 3 | (Sales) | (RMB 391,475) | According to the state of fund | (1%) |
| 26 | Ever-Splendor Electrics (Shenzhen) Co., Ltd. | Uni-Splendor Corp. | 3 | (Sales) | (RM 298,326) | According to the state of fund | (1%) |
| 27 | Cayman Ton Yi Industrial Holdings Ltd. | Fujian Ton Yi Tinplate Co., Ltd. | 3 | (Sales) | (US 53,676) | 45 days after shipping | (1%) |
| | | | 3 | Accounts receivable | US 4,366 | — | — |
| | | Jiangsu Ton Yi Tinplate Co., Ltd. | 3 | (Sales) | (US 36,014) | 45 days after shipping | (1%) |
| | | | 3 | Accounts receivable | US 4,096 | — | — |
| 28 | Jiangsu Ton Yi Tinplate Co., Ltd. | Wuxi Ton Yi Industrial Packaging Co., Ltd. | 3 | (Sales) | (US 3,318) | Closes its accounts 4 months after the end of each month | — |
| 29 | Wisdom Distribution Services Corp. | President Chain Store Corp. | 3 | (Sales) | (3,988,518) | Closes its accounts 30-69 days after the end of each month | (3%) |
| | | | 3 | Accounts receivable | 1,303,864 | — | — |
| 30 | Uni-President Cold Chain Corp. | President Chain Store Corp. | 3 | (Sales) | (8,141,048) | Closes its accounts 20-70 days after the end of each month | (6%) |
| | | | 3 | Accounts receivable | 3,024,764 | — | 1% |
| 31 | President Transnet Corp. | President Chain Store Corp. | 3 | (Sales) | (334,762) | Closes its accounts 30 days after the end of each month | — |

| Number (Note2) | Name of counterparty | Name of transaction parties | Relationship (Note 3) | Transaction terms | | | The percentage of total combined revenue or total assets (Note 4) | | |
|-------------------|---|------------------------------------|--------------------------|------------------------------------|-----------------|--|--|---|------|
| | | | | Subject | Amount | Transaction terms | | | |
| 32 | President Information Corp. | President Chain Store Corp. | 3 | (Labour revenues) | (\$ 293, 519) | Closes its accounts 30 days after the end of each month | — | | |
| 33 | President Pharmaceutical Corp. | Retail Support International Corp. | 3 | Accounts receivable | 116, 310 | — | — | | |
| | | | | (Sales) | (376, 588) | Closes its accounts 30-60 days after the end of each month | — | | |
| 34 | President Collect Service Co., Ltd. | President Transnet Corp. | 3 | Accounts receivable | 118, 718 | — | — | | |
| | | | | Accounts receivable | 368, 030 | — | — | | |
| 35 | Retail Support International Corp. | President Chain Store Corp. | 3 | (Sales) | (18, 902, 735) | Closes its accounts 10-54 days after the end of each month | (13%) | | |
| | | | | Accounts receivable | 3, 051, 435 | — | 1% | | |
| | | | | President Drugstore Business Corp. | 3 | (Sales) | (1, 732, 064) | Closes its accounts 50 days after the end of each month | (1%) |
| | | | | | | Accounts receivable | 611, 099 | — | — |
| 36 | Vision Distribution Service Corp. | Wisdom Distribution Services Corp. | 3 | (Sales) | (219, 548) | Closes its accounts 65 days after the end of each month | — | | |
| | | | | Accounts receivable | 109, 834 | — | — | | |
| 37 | President Logistics International Corp. | Retail Support International Corp. | 3 | (Sales) | (262, 517) | Closes its accounts 20 days after the end of each month | — | | |
| | | Uni-President Cold Chain Corp. | 3 | (Sales) | (259, 870) | Closes its accounts 35 days after the end of each month | — | | |
| 38 | Retail Support Taiwan Corp. | Retail Support International Corp. | 3 | (Sales) | (109, 474) | Closes its accounts 15-20 days after the end of each month | — | | |

| Number (Note2) | Name of counterparty | Name of transaction parties | Relationship (Note 3) | Subject | Amount | Transaction terms | | The percentage of total combined revenue or total assets (Note 4) |
|-------------------|----------------------------|---|--------------------------|--|---------------|--|--|--|
| | | | | | | Transaction terms | | |
| 39 | Chieh Shun Transport Corp. | President Transnet Corp. | 3 | (Sales) | (\$ 156, 767) | Closes its accounts 45 days after the end of each month | | — |
| 40 | Tait (H.K.) Co., Ltd. | Tait Trading (Shanghai) Company Ltd. | 3 | Long-term accounts receivable-related parties | HKD 91, 876 | — | | — |

Note 1: Transactions among the Company and subsidiaries amounted to NT\$100,000 and one side of them are disclosed.

Note 2: The transaction informations 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 kinds of relationships between 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 counting to the percentage of transaction amount on consolidated total operating revenues or total assets is as follows. Assets and liabilities are counting at the amount period of consolidated total assets at ending period; Income is counting at the amount of consolidated total revenue at ending period.

12. SEGMENT INFORMATION

Financial information disclosure by industry segment is not required in interim financial statements.